



2020

ANNUAL REVIEW OF PROGRAM DATA

Accounting



UNIVERSITY of HAWAI'I®
KAUA'I
COMMUNITY COLLEGE

1. Program Description

Accounting Program Purpose Statement

The Accounting Program utilizes modern, engaging approaches to motivate students with diverse learning styles to reach high with accounting learning, and ultimately contribute responsibly and ethically to our business community.

This Accounting Program's Purpose Statement aligns with the college's mission statement, "Kauai Community College is a kahua that inspires, engages, and empowers learners and educators to enrich our community and our world." By utilizing only highly qualified instructors and relevant, rigorous curriculum as well as networking with professionals, the program motivates graduates and students to apply their accounting knowledge and skills to make positive impacts and contributions to our island community via employment and/or service.

Target Student or Service Population

The Accounting Program serves college-ready high school graduates and dual credit seeking secondary sophomore, juniors, and seniors. Additionally, workers seeking to supplement existing or gain new accounting skills/knowledge (including many part-time enrollees), and a few non-accounting majors wanting to expand their knowledge base and skills.

2. Analysis of the Accounting Program

[ARPD Data Table – Accounting](#)

Accounting Program ARPD Demand, Efficiency, and Effectiveness Indicators

Overall Program Health: Healthy

Demand Indicators: Healthy

The three-year rolling average for New & Replacement Positions (County Prorated) of 57.33 over the three-year rolling average 27 Unduplicated Degrees/Certificates Awarded results in a ratio of 2.26, which far exceeds the benchmark of 1.5 for a healthy rating. Inclusion of the more appropriate earned Degrees and Certificates versus previous Number of Majors provide a truer job prospect scenario for accounting majors and graduates. "Workers in this occupation engage in a wide range of tasks" (U.S. Bureau of Labor Statistics, 2020). The accounting industry continues to thrive providing a multitude of diverse positions while touting a sustainable job outlook. In-demand hard skills include bookkeeping, accounts receivable, accounts payable, general ledger, billing, collections, deposit accounts, reconciliations, payroll processing, income tax preparation, financial statement preparation, statistical, accounting and auditing work (ARPD 2020, Skills). Furthermore, although "Employment of bookkeeping, accounting, and auditing clerks is projected to decline 6%

2020 Kaua'i Community College ARPD
Program: Accounting

from 2019 to 2029 . . . opportunities for these workers should be plentiful due to the need to replace workers who leave this large occupation” (U.S. Bureau of Labor Statistics, 2020).

ARPD New & Replacement Positions (County Prorated) remain consistent over the three years presented and although state positions are decreasing, the change is minimal (2 percentage points over the years) with 975 positions in 2019-20, 985 in 2018-19, and 998 in 2017-18. Health call calculations use County openings. However, State positions provide many additional work opportunities for accounting majors. Quoting Warren Buffet, the iconic American investor, “Accounting is the language of business.” Accordingly, accounting permeates all types and sizes of business as well, including small and large enterprises, non-profit organizations, and even farmer’s market vendors. Subsequently, these private entities even further expand work opportunities for students pursuing accounting degrees and certificates.

Number of Majors increased from 47 in AY 2018, to 45 in AY 2019, and 50 majors in AY 2020, which over the years, yield a favorable number of accounting students to full-time faculty, further discussed in the Efficiency section. Furthermore, Number of Majors Native Hawaiian amounts fluctuate with the rise and fall of majors. In 2019 to 2020 Native Hawaiian majors rose to 18 (overall majors 50), up from 15 in 2018-2019 (overall majors 45).

Notably, Fall Full-Time students are decreasing year over year from 27% in 2017-18 to 20% in 2019-20, reflecting a drop of 7 percentage points over three years. Looking back one more year reveals that full-time students comprised 41% and part-time 59% of total majors—a sizable decrease of 20 percentage points over four years. Conversely, Fall Part-Time students are increasing from 73% in 2017-18 to 80% in 2019-20, a jump by 7 percentage points over three years. Spring Full-Time versus Spring Part-Time students reflect similar trending: 33% Full-Time in 2017-18 to 31% in 2019-20, and 67% Part-Time in 2017-18 to 69% in 2019-20.

Furthermore, SSH Program Majors in Program Classes increased to 402 in 2019-20 and SSH Non-Majors in Program Classes decreased to 347 in the same year mainly due to the increase in the number of accounting majors. Lastly, FTE Enrollment in Program Classes is declining over time to 25 in AY 2020, in line with falling full-time students versus climbing part-time students.

Prompted by the swing in student population, actions taken to support the growing number of accounting part-time versus full-time students include fortifying Certificates of Achievement focus areas with industry certification. Based on requests from employers to fill certain job openings with specific duties, distinct certificates include Payroll Preparer, Small Business Accounting, and Tax Preparer. Additionally, to fill a void from the recent stop-out of the Business Technology program, two certificates Accounting Office Assistant and Accounting Assistant round out offerings.

In the current AY, with logistics settled and funding secured for QuickBooks certification training and testing, 10 students attempted the exam and 8 passed this first round to earn external credentials. These actions accomplish the first stage of Accounting 2019 APRU Action Plan point 1, align curriculum to external professional certifications. Plans for professional certifications from other reputable industry organizations such as the Internal Revenue Service and/or National Bookkeeping Association, and American Payroll Association will fortify the Tax Preparer CA and

Payroll Preparer CA, respectively. Mark Perna, keynote speaker at the 2020 HISSI event, shared his mantra about preparing students to be work-ready earlier on. He stated, “Our changing landscape of education and workforce development demands that a student possesses both academic and technical skills to be successful” (Mark Perna, 2018, Answering Why). Better preparing accounting majors via fortified shorter certificates that scaffold to two-year degrees contemporaneously aligns with this assertion.

Feedback from professionals indicates perceived value exists in graduates who earn certificates coupled with external professional certification or not. Informal surveys distributed to six establishment decision-makers reveal that these employers would consider hiring completers for either internships or entry-level positions. Survey participants include a CPA, two bookkeepers, a banker, resort Assistant Controller, and the sole proprietor of an enterprise. Responses confirm that employers would be willing to hire graduates with Certificates of Achievement in focus areas of Accounting Assistant, Payroll Preparer, Tax Preparer, and Small Business Accounting. Three respondents expressed interest in hiring for entry-level accounting work and temporary internships, two for just entry-level accounting work, and one for only temporary internships. One employer commented, “Thanks for all the information. Wow! It really helped to define our needs. The Small Business Accounting Certificate checks all the necessary boxes for a small business like ours— QuickBooks, Excel, and payroll are all important.”

Furthermore, informal surveys administered to third semester accounting majors reveal that about half of those participating (9 out of 17) are interested in earning one or more certificates. Reasons for their interest include the following:

Explore options without having to finish degree, which helps reduce time/money.

Great for those who want to focus in a certain area and not become a CPA.

Offers quicker and cheaper alternative to start working in the field.

Will help me gain employment faster.

Short periods of time learning ACC124 and ACC125 as part of HOST requirement significantly helped me during my promotion to housekeeping manager. Even more if you have the certificate plus experience.

Being able to intern or start a job in the field.

Job opportunity and a good start for work experience and future goals.

It's faster for students who only want the certificates.

Helps students become qualified in certain accounting jobs without the degree; therefore, students could start working in the field while they complete their degree.

Quick access to the job market with post-secondary credentials.

Would make it possible for students to enter the workforce quickly in the field, earn money and get exposure while they advance their studies (associates or bachelors).

Most comments confirm there is perceived value in certificates that build up to the two-year degree since students realize that intermediary achievements can support their long-term goals through work attainment and relevant industry experience. These midway targets support part-time enrollees whose time is limited due to work or family obligations and carry out the 2019 Accounting APRU Action Plan point 3, Changes are in place to serve increasing part-time students. When drafting these certificates, it was required that all courses lead up to the program degree as per former VPCC John Morton. Accounting majors now benefit from this applied approach since acquiring certificates along the way serve as milestones and highlight realized progress, which in turn can promote persisting toward earning a degree.

Moreover, when asked how many students are currently not working, five out of the 17 respondents affirmatively replied. These responses concurrently trend with the rise in part-time students--more are working while attending school and adjusting down their course loads to accommodate work time. Therefore, shorter certificates work in tandem with part-time students' schedules by providing doable goals and faster ways to earn academic credentials and skills.

However, the current landscape and future trending in the accounting field prompts a reassessment of certain certificates. Interestingly, none of the 17 students surveyed indicated a desire to earn the Accounting Office Assistant or Accounting Assistant certificates. Increasing automation may render these certificates less pertinent than in the past. Therefore, further scrutiny about the relevance and value these certificates hold will help guide future actions.

Efficiency Indicators: Healthy

Although the 2019-20 Fill Rate slightly improved to 67.8% over the previous two years, 64.8% in AY 2019 and 66.2% in AY 2018, and Average Class Size improved to 16 in AY 2020, room for future improvement exists. Reviewing class enrollments over the past three years discloses certain low-enrolled courses. In particular, BUSN 188 Business Calculations, a course adopted by the Accounting Program in fall 2018 due to the Business Technology Program stop-out, negatively affects Fill Rate each semester with low enrollments. Moreover, a newly established Business Education Division (BED) Program with its AS Degree transfer focus as well as recent changes to another BED Program, which steers students toward four-year institution transfer courses, contribute to dwindling enrollment for this CTE Thinking/Reasoning Math course. Actions already taken to minimize these effects include cancelling BUSN 188 sections in AY 2020 and AY 2021 as well as utilizing our assigned Academic Counselor to reach out to affected students with options for replacing this course.

Results of cancelled BUSN 188 sections are positively reflected in the reduced Number of Low-Enrolled Classes from 4 in AY 2018 to 2 in AY 2020. Ensuing scrutiny will ascertain long-term viability or inactivation as the likely fate for this course. Additionally, in response to consistently low-enrolled ACC 201 and ACC 202 courses, sections switched from in-person to asynchronous online in the current year, which enhanced enrollments thus far.

Furthermore, 50 Majors to 2 FTE BOR Appointed Faculty for the 2020 AY computes to 25, contributing to the healthy efficiency rating. Augmenting this favorable ratio, both full-time accounting faculty are highly qualified Certified Public Accountants with active Hawaii licenses (CPA and Firm Permit to Practice). Maintaining licenses require 80 continuing professional education credits every two years—paid out of pocket and completed during personal time. The additional training provides current information about constantly changing accounting rules/laws and shifts in this dynamic industry. In turn, faculty incorporate new findings into the curriculum to keep instructional material current. Each faculty also spent many years working in private and/or public accounting prior to their teaching career. Thus, sharing first-hand industry experiences and approaches further strengthen classroom learning.

Finally, Overall Program Expenditures rise over the years from \$139,183 in AY 2018 to \$152,731 in AY 2020 mainly due to increasing faculty labor and related costs, with supplies expenditures remaining constant and within annual budget parameters. Decreasing travel expenses over two years contribute to declining need for Tuition and Fees coverage of program costs, which shift from \$10,235 in AY 2018 to \$5,571 in AY 2019, and \$4,698 in AY 2020--representing a 54% decrease over the years and due in part to COVID-19 related restricted travel in the latter part of spring 2020.

Effectiveness Indicators: Cautionary

Effectiveness indicators reflect consistently high Successful Completion rates at 83% for students persevering through courses in the current year despite pandemic effects in spring 2020. Previous years resulted in 87% and 83% Successful Completions in AY 2019 and AY 2018, respectively. Students not adapting well to the mandatory shift to online modalities are reflected in the number of Withdrawals, which increased to 20 from recent lows of 5 in AY 2019 and 8 in AY 2018. This trend may continue into the next school year since uncertainty about spikes in COVID-19 cases require courses, except for a select few, to remain mostly online.

Accordingly, Persistence Fall to Spring indicators dropped to 65% in AY 2020 from a high of 78% in AY 2018—again, reflecting effects from higher number of Withdrawals due to unforeseeable struggles from unavoidable rapid shifts from in-person classes to online. Conversely, the Persistence Fall to Fall rate experienced an upswing to 57% from AY 2019's 41% and AY 2018's 50%.

In the past three years, Persistence Fall to Fall consistently held in the mid-forty percentile range. Considering technically demanding accounting concepts and significant time commitment for outside of class work completion, these outcomes are reasonable. Across UHCC campuses, similar Persistence results further hints at the rigorousness of subject matter. Despite these system-wide consistencies, efforts to enhance student performance and persistence include the recently embedded accounting tutor in the spring 2020 introductory ACC 124 class, which also supports the 2019 Accounting APRU Action Plan point 2, Fortify instructor-led tutoring support. A smaller class size of 11 ideally allowed for more individual attention and assistance as well as instructor oversight, which boosted student performance. However, the unexpected sudden move to online caused a couple students to falter and withdraw. Additionally, helping the Tutoring Center each

2020 Kaua'i Community College ARPD
Program: Accounting

semester to find dedicated accounting students who can competently tutor others contribute to improved overall student performance.

Moreover, faculty organized student/professional symposiums allow for early connections between aspiring accounting students and CPAs as well as other accounting and business professionals. Three such events took place from spring 2018 to spring 2019 and another scheduled for spring 2020 was cancelled due to COVID-19. Attendance and follow-up commentary about these gatherings were high and overwhelmingly positive. The group events also realize the 2019 Accounting Program APRU Action Plan point 4, Continue student/professional events.

Degrees Awarded remain constant over the three years at 11, 13, and 12 for AY 2018, AY 2019, and AY 2020, respectively. However, Certificates of Achievement and Other Certificates Awarded categories returned to normal levels after unusually large spikes in AY 2019. Specific data provided by the campus' Institutional Researcher gave conclusive insights for this anomaly. Additionally, high numbers are caused by the conversion from manual to automatic processing of certificates. At this time, a mass update occurred whereby students who previously earned, but did not manually apply, received certificates. Effects of this transition include 35 duplicate certificates awarded and the inclusion of 13 Early College COS. Removing these amounts would adjust AY 2019 Certificates of Achievement Awarded to 32 (from 67) and Other Certificates Awarded to 77 (from 90). Transitioning these adjusted AY 2019 results into the following period would also improve AY 2020's Effectiveness Health call from Cautionary to Healthy.

For the first time in 2018 to 2019, Early College high school students completed a series of three courses to earn the Basic Accounting Certificate of Competence (CO). Engaging in the Early College initiative since its inception and collaborating with high school liaisons yielded a pathway for EC students to earn this college credential. Building strong connections over time with multiple community constituents speak to a strength of the Accounting Program and its faculty.

Very important to note, similar numbers of accounting completers are earning shorter certificates and securing employment in our community. Perkins Indicators Student Placement's Met result conveys that students successfully find employment once they complete accounting certificates or degrees. Aforementioned survey comments imply that some students intend to utilize certificates to seek new employment, job promotions, or accounting work while earning the AAS two-year degree.

What are accounting graduates' next goals? Transfers to UH 4-Year indicators highlight that in the current AY 2020, 11 out of 12 or 91% of two-year degree earners and non-degree majors transferred to institutions within the UH System to pursue baccalaureate degrees. Trending for the past three years shows the number of transfers with credential from program increasing over time. AY 2020's 8 transfers (67% of total 12 degrees) beat AY 2019, which stands at 6 (46% of total 13 degrees), up from AY 2018 with 3 transfers (27% of total 11 degrees). This upward trend can be partly attributed to in-class sharing about the magnitude of the accounting industry including sustained job growth and above living-wage salaries, which motivate students to aim high with educational pursuits and/or become licensed CPAs. Information-laden websites shared with students

such as the Bureau of Labor Statistics job outlook as well as the UHCC Hawaii Industry Sectors also provide valuable decision-making tools earlier on, again echoing Mark Perna's approaches to answer why accounting.

Distance Indicators

A move toward expanding distance learning offerings in 2019-2020 includes adding a fourth semester course, ACC 137 Business Income Tax Preparation. Subsequently, enrollment rose threefold from the previous year's 6 to 18 students in 2019-2020. Fill rate also steadily increased over time from 36% in AY 2018 to 40% in AY 2019 and ended at 45% in 2019-2020. Carefully selecting ideal courses to move online helps contribute to healthy outcomes, which ultimately equates to uncompromised student success. Actions taken to further evaluate and offer courses through distance education will be reflected in the next ARPD.

Successful Completion remains high at 83% in the current year down a bit from the 100% rate in AY 2019, due to three online student withdrawals. Lastly, Persistence (Fall to Spring) shows 0% for 2019-2020, which is not a reflection of students who do not persist, but rather that the program did not offer online courses each consecutive semester. In fall 2019, there were no accounting distance education courses available for enrollment.

Perkins Indicators

Of the four Perkins Indicators reported in the ARPD, two were met—the first, 1P1 Technical Skills Attainment, resulted in an impressive 100% rate. Highly qualified CPA faculty who remain current with ever changing rules and laws in the accounting industry greatly contribute to this perfect student attainment score. Difficult technical skills require intimate accounting knowledge and experts know how to transform teaching into successful learning and application of concepts. Furthermore, program instructors continue to impose academic rigor and at the same time provide much outside of the classroom support to promote student success, which addresses and realizes 2019 Accounting APRU Action Plan point 2, Fortify instructor-led tutoring support to improve student performance.

The second met Perkins Indicator, 4P1 Student Placement, came in at 70%. Students graduating from the Accounting Program are finding employment in the field buoyed by numerous accounting positions on island as previously mentioned in the Demand section. Due to a strong job outlook in the industry as well as student/mentor events (pre-pandemic) that provide multiple interactions with professional partners, Student Placement scores should remain high in years to come. Additionally, the ACC 193V Cooperative Vocational Education course, which requires students to participate in internships, further build student/professional relations. Oftentimes, accounting interns continue working in these establishments even beyond graduation.

On the other hand, the first Perkins indicator not met is 2P1 Completion at 48.48% versus a 61% goal. Despite the strong number of certificates awarded in this particular year, 2018-2019 for Perkins data, an unusually high number of students left the program due to circumstances beyond

faculty control. A list of readily identifiable individual motivators that caused students to exit the program follows.

Work/school scheduling issues

Changed their major (3 students)

Moved to Oahu and attended Leeward Community College

Student's family moved to California

Issues due to prescribed medication side effects and other health-related issues (2 students)

Family business destroyed by fire—dropped out to help clean and rebuild

Temporary program major (post-UHWO) returned to take refresher accounting courses

Most of these students held a job while attending college, some full-time, and the booming trend of working students in the accounting program trends with the rising number of part-time enrollments during Perkins data years, 79% fall 2018 and 81% spring 2019. Addressing this shift greatly influences student performance and persistence, and shorter pathways provide students quicker alternatives to credentials, which in turn may lead to accounting-related employment, better pay, and/or promotions.

For the same exit reasons listed above, Perkins Indicator 4P1 Student Retention or Transfer at 73.17% did not meet the goal of 86% in 2018-2019, since a sizable number of students exiting the program did not complete it.

Performance Indicators

Items listed in this section are addressed in previous sections, except for Number of Pell Recipients, which are increasing over time from 16 on AY 2018 to 30 in AY 2020. Moving the program toward open access enrollment and zero cost textbooks may appeal to more students in general, including Pell eligible ones. During the 2019-2020 year, five courses utilized TXT0 textbooks at no cost to students, which supports the Accounting Program 2019 APRU Action Plan point 4, Reduce student resources costs.

3. Program Student Learning Outcomes

a) Accounting Program Student Learning Outcomes

1. Convey financial information clearly and appropriately to the audience and purpose.
2. Organize, analyze, interpret, and present timely and accurate financial information.
3. Apply accounting principles and techniques as needed.
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
5. Maintain professional and personal development.

6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

b) Accounting Program Outcomes that have been assessed in the year of this Annual Review.

1. Convey financial information clearly and appropriately to the audience and purpose.
2. Organize, analyze, interpret, and present timely and accurate financial information.
3. Apply accounting principles and techniques as needed.
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
5. Maintain professional and personal development.
6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

c) Assessment Results.

Program Benchmark: At least 70% of students assessed meet or exceed the Accounting Program's benchmark of 70%.

- PSLO 1 was met with 97% success.
- PSLO 2 was met with 100% success.
- PSLO 3 was met with 97% success.
- PSLO 4 was met with 94% success.
- PSLO 5 was met with 84% success.
- PSLO 6 was met with 89% success.
- PSLO 7 was met with 92% success.

d) Changes that have been made because of these assessment results.

Positive assessment results show that all program learning outcomes were met with 84% or higher success. PSLOs 1-3 resulted with the highest rates of 97% and 100%. Despite these strong scores, continued emphasis will be placed on accounting cycle concepts to reinforce the student's understanding of accounting knowledge needed to meet the first three program learning outcomes. PSLO 4 was met with 94% success and technological competencies will continue to be addressed with an emphasis on QuickBooks and Microsoft Excel as tools to apply accounting knowledge and produce relevant financial information. Program learning outcomes 5 and 6 met with 84% and 89% respectively. To address these relatively lower scores, more emphasis in all courses will be placed on the continued development of appropriate work attitude and behavior, an expectation in this industry and necessary for success in courses and the program.

Next Accounting Comprehensive Program Review: Fall 2023

4. Action Plan

2019-2020 Action Plans Implemented

1. Increase number of transfers to 4-year institutions: Met in the current academic year per ARPD results.
Supports KCC Goal 4, Increase Transfers.
2. Increase persistence measures by 5 percentage points: Not met in AY 2020 but will implement measures in the next year to strengthen this indicator.
Supports KCC Goal 7, Increase retention and credits.
3. Increase student placement by 5 percentage points: Goal set not met in AY 2020, although Perkins indicators for 4P1 Student Placement reflects Met. Will continue to take actions to improve this score in the next year.
Supports KCC Goal 8, Increase job placement.
4. Involving professionals in enrollment efforts: Met in AY 2020. Held student/professional events to promote new and continuing interest in the accounting field.
Supports KCC Goal 10, PD for community members.
5. Increase numbers and types of online courses: Met in AY 2020 as per ARPD results.
Supports KCC Goal 12, Distance education.
6. Reduce costs for students: Met in AY 2020 by expanding no cost textbooks for students.
Supports KCC Goal 14, Reduce costs.
7. Implementation of international topics in courses: Not met in AY 2020 and shifted focus to more pressing program initiatives for the next year.
Supports KCC Goal 16, Professional development.
8. Increase students completing Early College courses: Met in AY 2020. Faculty continue servicing high school needs for accounting courses, and for the first time certificates, to promote the accounting program.
Supports KCC Goal 17, Increase HS Graduates enrollment.

2020-2021 Action Plans

1. **Investigate scheduling optimization** for courses, including possible coordination across the UH system to increase Fill Rate indicator by two percentage points by the end of the next academic year.
Supports Kauai CC goal of reducing costs due to pandemic-related budget shortfalls.

2. **Increase number of online courses** to increase Fill Rate indicator by two percentage points by the end of the next academic year.
Supports Kauai CC Strategic Goal 12, Strengthen distance education offerings.
3. **Continue developing external professional certifications** to fortify existing certificate offerings. The program enrolls 80% part-time students and certificates support this growing student population. Increase external professional certification options by one in the next academic year, which includes but not limited to research, pre-testing, cost comparisons, logistics for testing, exploring funding opportunities, and developing approaches for possibly incorporating into a specific course.
Supports Kauai CC Strategic Goal 8, Increase job placement for Kauai CC students.
4. **Further assess existing certificates** for relevance and existing demand to effect adjustments or terminations where warranted. Complete certificate assessments and subsequent actions in the next academic year.
Supports Kauai CC Strategic Goal 7, Reduce the time to degree (certificate).
5. **Emphasize continuous development** of appropriate work attitude and behavior in all program courses to improve already high PSLO 5 and 6 assessment Met results. Conduct actions to improve PSLO 5 by five percentage points and PSLO 6 assessment results by three percentage points in the next academic year.
Supports Kauai CC Strategic Goal 8, Increase job placement for Kauai CC students.

5. Resource Implications

Detail any resource requests, including reallocation of existing resources (physical, human, financial)

I am NOT requesting additional resources for my program/unit.