1. Program or Unit Description

Program/Unit Description from the catalog or Unit Mission or Purpose Statement

The Accounting program prepares students for entry-level positions. Learning centers on the accounting equation and the accounting cycle, recording financial transactions, and preparing financial statements.

What is the target student or service population?

The target students are undergraduate students enrolled in our two-year institution who are interested in working in the accounting field. The majority of our accounting students are already working and have enrolled in the accounting program to learn additional skills that will help them be promoted or qualify them for higher paying jobs. Others are involved with a family business and seek to be better informed about accounting, tax, payroll, and QuickBooks. Those not already employed plan to join the workforce in an entry-level position or a position requiring a two-year degree.

The accounting program also serves accounting and business students from the University of Hawaii Hilo, who choose to enroll in the program’s 200 level courses, particularly when offered online. With the pandemic, UHH began offering online courses so this may be a dwindling population. Hawaii CC Liberal Arts students planning to transfer to a four-year institution’s accounting or business program and students enrolled in the Liberal Arts Exploratory Business degree take ACC 201 and ACC 202 courses.

2. Analysis of the Program/Unit

Discuss the Program’s or Unit’s strengths and areas to improve in terms of Demand, Efficiency, and Effectiveness based on an analysis of the program’s Quantitative Indicators or comparable unit-developed measures or program-developed metrics from the previous three years or the full period covered in this Review if more than three years. Include a discussion of relevant historical-trend data on key measures (i.e., last three or more years).

The table below summarizes the accounting program’s health scores in Demand, Efficiency, Effectiveness, and Overall Health categories for the three-year review period.

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demand Indicator</td>
<td>Unhealthy</td>
<td>Healthy</td>
<td>Healthy</td>
</tr>
<tr>
<td>Efficiency Indicators</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
</tr>
<tr>
<td>Effectiveness Indicators</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Cautionary</td>
</tr>
<tr>
<td>Overall Program Health</td>
<td>Cautionary</td>
<td>Healthy</td>
<td>Healthy</td>
</tr>
</tbody>
</table>

Demand Indicator:
The program indicated Healthy for both 2019 and 2020, moving from the Unhealthy indicator in 2018.

The significant areas of increase are in the following categories:
- Number of Majors (Fall Part-Time, Spring Part-Time)
- SSH Non-Majors in Program Classes
- SSH in All Program Classes
- FTE Enrollment in Program Classes

Efficiency Indicators:
The efficiency Health call considers two ratios: the class fill rate and the student to faculty ratio. Our overall Efficiency continues to be Healthy throughout the three years covered by this comprehensive review.

Fill Rate (#10) shows a significant increase from the 2017 comprehensive review periods, increasing from 65.5% in 2017 to 72.1% in 2020. This increase may be attributed to the increase in program promotion and outreach efforts. The increase brings the fill rate closer to the Healthy range of 75%-100%.

The program Majors to FTE BOR Appointed Faculty (#12) continues to stay in the Healthy range (15-35) at 29.

The Total Number of Classes Taught (#8) during the last three years has dropped compared to the previous three years reported on the 2017 comprehensive review cycle (a decrease of an average of seven fewer classes were taught). This drop can be attributed to fewer sections of the same courses being offered in the same semester. The upside of the decline in the number of classes taught is an increased fill rate attributed to the program strategically offering sections to avoid low enrolled classes.

Effectiveness Indicators:
The current rating is cautionary; this indicator is down from the last two Healthy years. Effectiveness, like Efficiency, also looks at two benchmarks. The first area requires a 5% or higher increase in the Number of Degrees and Certificates of Achievement Awarded (#20) for one year to the next. The second area evaluates the Persistence Fall to Spring (#19), in the same major.

Persistence Fall to Spring (#19) indicates a percentage increase in the 2019-20 academic year from 2018-19. However, the Withdrawals (#18) also increased by four points. This increase in withdrawals may be due to the sudden mandatory modality change that occurred mid-Spring 2020 semester. The increased withdrawals may tie into the Unduplicated Degrees/Certificates Awarded (#20) decrease in 2020, causing the program to move to a Cautionary status.

The program continues to conduct courses in a distance learning mode due to the ongoing mandatory precautions taken during the current pandemic (COVID-19).
sufficient time to prepare both educators and students for the necessary distance learning course modality, fewer withdrawals will enable students to fulfill their graduation requirements.

**Overall Health:**
The Accounting Program’s Overall health rating based on the ARPD indicators is Healthy for 2020, maintained from 2019 Overall health rating of Healthy and a positive shift from the Cautionary Overall health rating. During the three years covered by this Comprehensive Program Review, the program saw improvement in numerous areas.

- Placement of students in the community in a variety of industry employment-Perkins Indicator Student Placement (#32)
- The fill rate increased; class seats are filled.
- 2019-20 academic year, there was a large increase in non-majors taking accounting classes.
- Full-time enrollment is on a positive trend.
- The program’s two full-time faculty both teach classes.

**Distance Indicators:**
The accounting program doubled the distance education offerings from 2018 (7) to 2020 (14), tying into the increase in Enrollment in DE classes from 130 to 265. This increase is primarily due to faculty becoming trained and certified in distance learning during the summer between the 2017-18 and 2018-19 academic years.

The large increase in Withdrawals from 10 to 35, consistent with the Effectiveness Indicators Withdrawals (#18) increase, is concerning. Again, the program continues to conduct courses in a distance learning mode due to the on-going mandatory precautions taken during the current pandemic (COVID-19). With sufficient time to prepare both educators and students for the necessary distance learning course modality, fewer withdrawals will enable students to fulfill their graduation requirements.

*Discuss significant program or unit actions and activities over the period of this Review. Include new certificate(s), stop outs, gain/loss of position(s), etc. Discuss the results of the prior Comprehensive Review’s action plan(s). Include external factors affecting the program or unit.*

- Annual [2019 CRBA Articulation Agreement](#) with the Department of Education, Hawaii District High Schools
- Continued career and job fair attendance by faculty and lecturers to promote the program
- VITA certification from the completion of HawaiiCC ACC 134 Individual Income Tax Prep course
  - Community service student volunteer work to perform income tax preparation for elderly, low-income community members
- Advisory council meetings
- Accounting program meetings
- Initialize and submitted proposals for curriculum program and course revisions
Instructional programs must include a discussion of ARPD health indicators with benchmarks to provide a quick view on the overall condition of the program for the period of this Review; CTE programs must include an analysis of Perkins Core indicators for which the program did not meet the performance level in the last year of this Review period.

Perkins Indicators:

The Accounting Program meets one of the four Perkins Core Indicators for the current year in Student Placement. This indicator is an improvement from the last Comprehensive Program Review (2017) of not meeting any Perkins Core Indicators. The effort the program puts toward student tracking and job placement after graduation show in the met indicator.

Although Technical Skills Attainment increased from 2017 to 2020 by 2.84 (88.46 to 91.3), the indicator Goal also increased by 2.75 (92 to 94.75), continuing the Not Met status. Completion had a significant 19.57 (50 to 30.43) decrease from 2017 to 2020. Student Retention or Transfer indicator was Met last year (2019) at 80.49, then significantly decreased to 66.67 in 2020. 2017 to 2020, there was an increase of 8.34 (58.33 to 66.67) and now continues the Not Met status of 2017 and 2018. Continued efforts in these three areas are needed.

If applicable, provide attachment(s) or URLs for ARPD data tables from the previous three years or from the full period of this Review if more than three years; if applicable, provide attachment(s) or URLs for unit or program specific data discussed above in this Review.


3. Program Learning Outcomes or Unit/Service Outcomes

a) List of the Program Learning Outcomes or Unit/Service Outcomes

1. Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.
2. Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
3. Perform basic office functions using standard and emerging technologies.
4. Demonstrate, in a work environment, effective self-management through efficient use of time and personal commitments.
5. Participate effectively in individual and group decision making.
6. Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.
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Program: Accounting

b) **List the Program Learning Outcomes or Unit/Service Outcomes that have been assessed in the period of this Comprehensive Review.**

- In the academic year 2017-2018, Program Learning Outcomes 1, 2, 3, 6 were assessed for ACC 120 (Fall 2017).
- In the academic year 2018-2019, no Program Learning Outcomes were assessed due to transitioning in a new Program Coordinator, Spring 2018. Part of the 2018 Annual Program Review action plan was to invigorate our assessment practice by working with the Institutional Assessment Coordinator to help strengthen our students’ success.
- In the academic year 2019-2020, Program Learning Outcomes 1, 2, 3, 4, 5, 6 were assessed through ACC 120, ACC 201, and ENT 125 (Fall 2019).

c) **Discuss the assessment results from the period of this Comprehensive Review.**

The assessment results from the Comprehensive Program Review’s three-year period show that the majority (82.03%) of accounting program students either Met or Exceeded the Course Learning Outcomes on most measures and Program Learning Outcomes. The remaining 17.97% of students that Partially Met or Not Met is an area that needs improvement. The Accounting Programs will continue the ongoing commitment for faculty and lecturers to assist all students in meeting their learning goals.

The Closing-the-Loop assessment for ACC 120 completed for Fall 2017 shows improvement from the Initial assessment done in Fall 2015.

- 16 students completed the assessment; an increase from five (5) students
- 77% of responses were correct, over 70%

The Initial assessments for ACC 120, ACC 201, and ENT 125 completed Fall 2019 details action plans to improve students’ performance in learning the Course Learning Outcomes.

- ACC 120; pre-evaluate students accounting knowledge, informational handouts (terminology, categories, equation, etc.), stress importance of chapter reading, inspirational tactics, and increase point-value for assignments and tests
- ACC 201; encourage struggling students to take advantage of the tutoring available, consistently identify and outreach to struggling students early in the semester, revise Course Learning Outcomes by Fall 2020.
- ENT 125; encourage students to practice networking skills outside of class, provide students with external references and resources to enhance their marketing and financial analysis skills, emphasize the importance of completing class assignments

See the graphs below illustrating the program’s PLO assessment results for AY18 and AY20.
## ACC Program AY17-18 Assessment Results

KEY: **Dark Green** = Exceeds // **Light Green** = Meets // **Orange** = Partly Meets // **Red** = Does not Meet

### Accounting

#### Academic Year 2017-18

<table>
<thead>
<tr>
<th>Term</th>
<th>ACC Program AY17-18 Assessment Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC_PLO1</td>
<td>ACC_PLO1: Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.</td>
</tr>
<tr>
<td>ACC_PLO2</td>
<td>ACC_PLO2: Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.</td>
</tr>
<tr>
<td>ACC_PLO3</td>
<td>ACC_PLO3: Perform basic office functions using standard and emerging technologies.</td>
</tr>
<tr>
<td>ACC_PLO4</td>
<td>ACC_PLO4: Demonstrate, in a work environment, effective self-management through efficient use of time and personal commitments.</td>
</tr>
<tr>
<td>ACC_PLO5</td>
<td>ACC_PLO5: Participate effectively in individual and group decision making.</td>
</tr>
<tr>
<td>ACC_PLO6</td>
<td>ACC_PLO6: Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.</td>
</tr>
</tbody>
</table>
d) Discuss changes that have been made as a result of the assessment results.

The action plan from the Initial ACC 120, completed in Fall 2015, allowing for more time spent on the last chapter of the textbook was executed. Fall 2017, the last chapter was started nearly three weeks before the end of the semester, giving students the time needed to study, comprehend thoroughly, and complete assignments.

The program developed and submitted several proposals for curriculum revisions based on our Fall 2019 assessment results and focused discussions with program faculty and lecturers. These include the following:

- Course Learning Outcomes revision for ACC 201 and ACC 202
to reduce the total number of outcomes to a reasonable assessable set of outcomes

- Course retirement of ACC 120
  - The lack of rigor has shown that students are unprepared to move to the next level of required accounting program courses. System-wide, the course is not found in any of the accounting course requirements for UHCC. We believe the students are better served by retiring this course and replacing it with more relevant and rigorous courses.

- Revised the AAS and CA Accounting Program and various Course curriculums
  - In response to ACC 120 retirement, other ACC courses and the program required curriculum modifications.

- ACC 132 and ACC 134 move from elective courses to program requirements
  - In response to ACC 120 retirement, replacing ACC 120 with more relevant and rigorous courses

4. Action Plan

Based on findings in Parts 1-3, develop an action plan for your program or unit from now until your next Comprehensive Review date. Be sure to focus on areas to improve identified in ARPD data, comparable unit-developed measures or program-developed metrics, assessments of student learning or unit/service outcomes, results of survey data, and other data used to assess your program or unit. This plan should guide your program/unit through to the next Comprehensive Program/Unit Review cycle and must detail measurable outcomes, benchmarks and timelines. Include an analysis of progress in achieving planned improvements.

* CTE programs must include specific action plans for any Perkins Core Indicator for which the program did not meet the performance level in the last year of this Review.

1. Continual promotion of the Accounting Program at college and job fairs, reaching out and informing the local high school students about the program offerings to increase fill rates
2. Continual assessment of courses and the action plans executed to help students effectively attain Course Learning Outcomes.
3. Tracking of Accounting major students from start, completion, and placement to assist with retention, graduation, and placement of students
4. Collaboration with other UHCC for both alignment and sharing of courses to increase fill rates

Specify how the action plan aligns with the College’s Mission and Strategic Plan: 

HawCC Strategic Directions 2015-2021.

The action plans align with the Hawaii Community College Strategic Directions 2015-2021, Hawaii Graduation Initiative Action Strategies.

By continually promoting the Accounting Program at local college and job fairs (action item #1), we address the Hawaii Graduation Initiative (HGI) Action Strategy 1.
Action Strategy 2 and 3 of the HGI is addressed in the action items #2-4; continual assessment of courses, executing the action plans, tracking of students, and the collaboration with other UHCCs.

Discuss how these recommendations for improvement or actions will guide your program or unit until the next Comprehensive Review. Be sure to list resources that will be required, if any, in section 5 below.

The action plan may be amended based on new initiatives, updated data, or unforeseen external factors.

The action plans will guide the Accounting Program by keeping our program available and open for high school students to consider as their academic pathway to either employment opportunities or transfer to a four-year institution.

By continually assessing the courses on a systematic basis and following through with the action plans developed during each course assessment course are kept current, relevant, and effective for our students and the needs of our community.

The retention, graduation, and placement of students is a primary goal of any academic program. The plan will increase the program’s ARPD indicators and positively impact both the college and the community by tracking students through these stages.

Positive collaboration between all UHCC accounting programs through Program Coordinator Committee meetings and other focused meetings will allow for better fill rates and alignment across all campuses.

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.