

ANNUAL
REPORT OF PROGRAM DATA

2022

UNIVERSITY of HAWAI'I

HAWAI'I
COMMUNITY COLLEGE



July 1, 2021 through June 30, 2022

Accounting

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1. Program or Unit Description

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

The target students are undergraduate students enrolled in our two-year institution interested in working in the accounting field. Most of our accounting students are already working and have enrolled in the accounting program to learn additional skills that will elevate their chances for promotion or qualify them for higher-paying jobs. Some students are entrepreneurs or are involved with the family business seeking to become better informed about accounting, tax, payroll, and QuickBooks. Students that are 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 Hawai'i Hilo or other UH system institutions, who enroll in mainly 200-level courses offered online. 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

[UHCC Annual Report of Program Data \(VARPD\)](#)

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

| | 2020 | 2021 | 2022 |
|-------------------------------|----------------|----------------|----------------|
| Demand Indicator | Healthy | Healthy | Healthy |
| Efficiency Indicators | Healthy | Healthy | Healthy |
| Effectiveness Indicators | Progressing | Healthy | Progressing |
| <i>Overall Program Health</i> | <i>Healthy</i> | <i>Healthy</i> | <i>Healthy</i> |

Demand Indicator:

The Accounting Program's demand indicator is **Healthy for the academic year 2022**.

The program Demand Indicators has shown to be consistently Healthy for the last three years. Although the *FTE Enrollment in Program Classes* indicator is down (36 to 30), the decrease coincides with the decrease in the *Number of Classes Taught* indicator (18 to 15). The program analyzes the previous semester's course fill rates to determine course offerings. The program also coordinates with other UHCC system accounting programs on course offerings.

Efficiency Indicator:

The Accounting Program's Efficiency indicator is **Healthy for the academic year 2022**.

The Efficiency health call considers two ratios, the *Class-Fill Rate* (line #10) at 78.2%, an increase from 2021, and the *Majors to FTE BOR Appointed Faculty* (line #12, student/faculty ratio) at 24, a decrease from 2021. The program maintains two *FTE BOR Appointed Faculty* and zero *Number of Low-Enrolled (<10) Classes*, consistent with 2021.

Effectiveness Indicator:

The Accounting Program's Effectiveness indicator is **Progressing for the academic year 2022**.

The current Healthy rating lowered back to Progressing (same as 2020) from the Healthy rating in 2021. Effectiveness, like Efficiency, also looks at two benchmarks. The first area requires a five percent or higher increase in the *Unduplicated Degrees/Certificates Awarded* (line #20) for one year to the next. The second area evaluates the *Persistence Fall to Spring* (line #19) in the same major.

The program's *Unduplicated Degrees/Certificates Awarded* lowered from 19 in 2021 to 16 in 2022, but lower than the 2021 number of 14. The *Persistence Fall to Spring* percentage lowered from 66 percent in 2021 to 61 percent in 2022; however, the *Persistence Fall to Fall* (line #19a.) increased from 40 percent in 2021 to 45 percent in 2022. Many of the other *Effectiveness Indicator* results also significantly lowered from the 2021 number but not as much of a drop (if any) from 2020 results. The significant drop may be due to an evening out of the spike that occurred in 2021 due to students continuing with their academics or fulfilling their graduation requirements after the loosening of COVID-19 pandemic regulations.

The program continues to conduct courses in a distance learning modality even after CDC regulations allowed more face-to-face contact. With the uncertainty of the possible re-establishment of pandemic regulations and having to switch back again to distance learning, instructors stay with the online format.

Overall Health:

The Accounting Program's overall health rating based on the ARPD indicators is Healthy for the academic year 2022, maintained from 2019.

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Perkins Core Indicators, *1P1 Postsecondary Placement* (line #29) and *2P1 Earned Recognized Credential* (line #30), were met.

The following are the significant program actions and activities over the year of this review:

- The continued efforts of coordinating with other UHCC Accounting programs on course offerings, cross-campus collaboration with professional development sessions on common goals
- Annual 2021 CRBA Articulation Agreement with the Department of Education, Hawaii District High Schools
- Accounting Program's Advisory Council meeting
- Accounting program meetings
- Fall 2021 semester, all program courses are offered in an online modality
- Continuation of students' obtaining VITA certifications after the completion of the ACC 134 Individual Income Tax Prep course
 - Community service student volunteers work to perform income tax preparation for elderly, low-income community members.
- Continued recruitment and marketing efforts at high school career and college fairs

3. Program Student Learning Outcomes or Unit/Service Outcomes

a) *List all Program Learning Outcomes (PLOs) or Unit/Service Outcomes (UOs) and their alignment to the College's Institutional Learning Outcomes (ILOs).*

Accounting Program Learning Outcomes:

1. Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.
 - ILO1: Communicate effectively in a variety of situations.
 - ILO2: Utilize critical thinking to solve problems and make informed decisions.
2. Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
 - ILO1: Communicate effectively in a variety of situations.
 - ILO3: Apply knowledge and skills to make contributions to community that are respectful of the indigenous people and culture of Hawai'i island, as well as other cultures of the world.
 - ILO5: Produce and perpetuate safe, healthy learning and professional environments that are respectful of social and individual diversity.
 - ILO6: Contribute to sustainable environmental practices for personal and community well-being.
3. Perform basic office functions using standard and emerging technologies.
 - ILO1: Communicate effectively in a variety of situations.
 - ILO2: Utilize critical thinking to solve problems and make informed decisions.

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4. Demonstrate, in a work environment, effective self-management through efficient use of time and personal commitments.
 - ILO1: Communicate effectively in a variety of situations.
 - ILO2: Utilize critical thinking to solve problems and make informed decisions.
 - ILO3: Apply knowledge and skills to make contributions to community that are respectful of the indigenous people and culture of Hawai'i island, as well as other cultures of the world.
5. Participate effectively in individual and group decision making.
 - ILO1: Communicate effectively in a variety of situations.
 - ILO2: Utilize critical thinking to solve problems and make informed decisions.
 - ILO3: Apply knowledge and skills to make contributions to community that are respectful of the indigenous people and culture of Hawai'i island, as well as other cultures of the world.
6. Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.
ILO2: Utilize critical thinking to solve problems and make informed decisions.

- b) *List the PLOs or UOs that have been assessed in the year of this Review. Instructional programs must list the courses that have been assessed in the year of this Review and identify the alignment(s) of Course Learning Outcomes (CLOs) to the PLOs. If no assessment was conducted in the year of this Review, provide an explanation and schedule of upcoming planned assessments.*
- c) *Assessment Results: provide a detailed discussion of assessment results at the program (PLO) and course (CLO), or unit (UO), levels in the year of this Review. Provide an analysis of how these results reflect the strengths and challenges of the program or unit in meetings its Outcomes.*
- d) *Changes that have been made as a result of the assessment results: instructional programs must provide a discussion of changes made as a result of the analysis of assessment results, e.g., to curriculum, instruction, development of student learning opportunities, faculty professional development activities, assessment strategies, etc.; non-instructional units must provide a discussion of changes made as a result of the analysis of assessment results, e.g., to services, operations, personnel training, assessment strategies, etc.*

The program did not conduct course assessments in the year of this review. The following is a revised schedule of upcoming planned assessments.

2022 Hawai'i Community College ARPD
Accounting Program

| | A | Q | R | S | T | U | V | W | X | Y | Z | AA | AB |
|----|---|---------|---------|------|-------------|------|--------|---------|---------|---------|---------|------|--------|
| 1 | ACCT Course Learning Outcomes | | | | | | | | | | | | |
| 2 | | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| 3 | Course | Fall | Spring | Fall | Spring | Fall | Spring | Fall | Spring | Fall | Spring | Fall | Spring |
| 4 | ACC 124 - PRINCIPLES OF ACCOUNTING I | CTL | | | | CTL | | | | | | | |
| 5 | ACC 132 - PAYROLL & HI GEN EXCISE TAX | INITIAL | | CTL | | | | INITIAL | | CTL | | | |
| 6 | ACC 134 - INCOME TAX PREPARATION | | CTL | | CTL | | | | | | | | |
| 7 | ACC 155 - SPREADSHEETS IN ACCOUNTING | CTL | | CTL | | | | | | | | | |
| 8 | ACC 193V - COOP VOC ED | | | | | | | | | | | | |
| 9 | ACC 201 - INTRODUCTION TO FINANCIAL ACCOUNTING | | | | | | | | | INITIAL | | CTL | |
| 10 | ACC 202 - INTRODUCTION TO MANAGERIAL ACCOUNTING | | | | | | | | | | INITIAL | | CTL |
| 11 | ACC 252 - USING QUICK BOOKS IN ACCOUNTING | | INITIAL | | CTL | | | | INITIAL | | CTL | | |
| 12 | ACC 255 - USING SPREADSHEETS IN ACCT II | | INITIAL | | CTL-INITIAL | | CTL | | | | | | |
| 13 | ACC 295 - ACCOUNTING CAPSTONE | | CTL | | CTL | | | | | | | | |
| 14 | ENT 125 - STARTING A BUSINESS | | | | | | | | | INITIAL | | CTL | |

4. Action Plan

Based on findings in Parts 1-3, develop an action plan for your program or unit from now until your next Review, or as appropriate, update the action plan provided in your last Comprehensive Review.

Be sure to focus on areas to improve as identified in ARPD data or unit-developed measures, the results of assessments of student learning or unit/service outcomes, and results of survey and other data used to assess your program or unit.

This action plan must include an analysis of progress in achieving previous planned improvements including the results of the prior Comprehensive Review's action plan(s). Discuss how the goals identified in that prior action plan were met and the impact on the program or unit; or, if not met, discuss why and the impact on the program or unit, and whether those goals are being carried over to the current action plan.

This action plan should include specific recommendations for improvement(s) or planned program or unit action(s) that will guide your program/unit through to the next program/unit Review cycle. The plan must include details of measurable outcomes, benchmarks and timelines.

** CTE programs must include specific action plans for any Perkins Core Indicator for which the program did not meet the performance level.*

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Specify how the action plan aligns with the College's Mission and Strategic Plan. Include a discussion of how implementing this action plan will contribute to the College achieving the goals of the Strategic Plan.

<https://hawaii.hawaii.edu/sites/default/files/assets/docs/strategic-plan/hawcc-strategic-directions-2015-2021.pdf>

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 between now and the next Comprehensive Review.*

The program met some but not all of the previous year's action plan by (1) attending virtual college and job fairs, (5) creating promotional materials, and outreach to local high schools. We continue to (4) collaborate and engage with other UHCCs discussing course alignment and sharing courses to increase fill rates. We did not perform the three initial and four closing-the-loop assessments of courses as per the assessment schedule. We need to perform better on tracking accounting major students to job placement. We will continue working on the action plans as follows:

1. Perform course assessments as per the revised assessment schedule and the assessed action plans, executed to help students effectively attain Course Learning Outcomes.
2. Tracking of Accounting major students from start, completion, and placement to assist with retention, graduation, and placement of students.
3. 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.
4. Engage and promote Spring courses to Fall students before Spring registration to increase Persistence Fall to Spring rating in the Effectiveness Indicator.
5. Continue collaboration with other UHCC for both alignment and sharing of courses to increase fill rates.

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

- By continually promoting the Accounting Program at local colleges 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 #2-5; continual assessment of courses, executing the action plans, tracking of students, and the collaboration with other UHCCs.

5. Resource Implications

* **Special Resource Requests not included in operating “B” budget** *

Detail any special, one-time or personnel resource requests in the categories listed in the table below that are **not included in your regular program or unit operating “B” budget**.

**Note: CTE programs seeking future funding via UHCC System Perkins proposals must reference their ARPD Section 4. Action Plan and this ARPD Section 5. Resource Implications to be eligible for funding.*

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

I AM requesting additional resource(s) for my program/unit.

Total number of items being requested: 4 (4 items max.)

*For each item requested, make sure you have gathered the following required information and all relevant documentation before you upload this Review; you will submit all information and attachments for your **Resource Request** as part of your Review document submission via the

[Hawaii CC - Program & Unit Review Submission portal](https://hawaii.kualibuild.com/app/builder/#/app/60ef56c477b0f470999bb6e5/run)
<https://hawaii.kualibuild.com/app/builder/#/app/60ef56c477b0f470999bb6e5/run>

✓ **Item Description**

✓ **Justification**

✓ **Priority Criteria** (must meet at least one of the following):

1. Ensure compliance with mandates and requirements such as laws and regulations, executive orders, board mandates, agreements and contracts and accreditation requirements.
2. Address and/or mitigate issues of liability, including ensuring the health, safety and security of our Kauhale.
3. Expand our commitment to serving all segments of our Hawaii Island community through Pāalamanui and satellite centers
4. Address aging infrastructure.
5. Continue efforts to promote integrated student support in closing educational gaps.
6. Leverage resources, investments with returns, or scaling opportunities
7. Promote professional development.

| CATEGORY | Category-Specific Information Needed | | | |
|--------------------------------|---|--|---------------------------------------|---|
| Equipment | <i>Estimated Date Needed</i> | <i>Quantity / Number of Units; Cost per Unit</i> | <i>Total Cost (with S&H, tax)</i> | <i>On Inventory List (Y/N); Decal #, Reason replacing</i> |
| Facilities Modification | <i>Estimated Date Needed</i> | <i>Total Cost</i> | <i>Monthly/Yearly Recurring Costs</i> | <i>Utilities Required</i> |

| | | | | |
|---------------------------------|------------------------------|--|---------------------------------------|--|
| Personnel Resource | <i>Estimated Date Needed</i> | <i>FTE; Position Type; Position Title</i> | <i>Estimated Salary</i> | <i>Was an Existing Position Abolished? (Y/N); Position #</i> |
| Professional Development | <i>Estimated Date Needed</i> | <i>Have you applied before (Y/N); was it approved?</i> | <i>Professional Development Type</i> | <i>PD Details; Impact; Total Cost</i> |
| Reallocation of Funds | <i>Estimated Date Needed</i> | <i>Total Cost</i> | <i>Monthly/Yearly Recurring Costs</i> | <i>Reallocation Proposal</i> |

6. Optional: Edits to Occupation List for Instructional Programs

Review the Standard Occupational Classification (SOC) codes listed for your Instructional Program and verify that the occupations listed align with the program learning outcomes. Program graduates should be prepared to enter the occupations listed upon program completion. Indicate in this section if the program is requesting removal or additions to the occupation list.

I am NOT requesting changes to the SOC codes/occupations listed for my program.

I am requesting changes to the SOC codes/occupations listed for my program.

[O*Net CIP-SOC Code Look-up](#)

in the **Crosswalks box, choose "Education," then enter CIP number to see related SOC codes*

List below each SOC code for which change is being requested and include details of requested code deletions and/or additions. Include justification for all requested changes.

**All requested changes to the SOC codes/occupations listed for programs must be discussed with and approved by the Department/Division Chair.*