

2024 Annual Report of Program Data

Accounting



1. Program or Unit Mission

The Accounting program prepares students for entry-level positions. Student learning centers on financial accounting (accounting equation, accounting cycle, identifying and recording financial transactions, and developing, evaluating, and interpreting formal financial statements), federal and Hawai'i state tax preparation (individual, business, and payroll), understanding and using accounting software programs (Excel and QuickBooks), managerial accounting, and entrepreneurship.

The target students are undergraduate students enrolled in our two-year institution who are interested in working in accounting. Most of our accounting students are already employed 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, i.e., tax, payroll, and QuickBooks. Students not already employed plan to join the workforce at 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 mainly in 200-level online courses. Hawai'i CC, Liberal Arts students planning to transfer to a four-year accounting or business program and students enrolled in the Liberal Arts Exploratory Business degree take ACC 201 Intro to Financial Accounting and ACC 202 Intro to Managerial Accounting courses.

2. Program Student Learning Outcomes or Unit/Service Outcomes

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

COURSE ALPHA/#/TITLE	INITIAL SCHEDULED	INITIAL REPORTED	CTL SCHEDULED	CTL REPORTED
ACC 124 - PRINCIPLES OF ACCOUNTING I	F20	F20	F24	upcoming
ACC 132 - PAYROLL & HI GEN EXCISE TAX	F24	upcoming	F25	
ACC 134 - INCOME TAX PREPARATION	S21	S21	S25	

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ACC 155 - SPREADSHEETS IN ACCOUNTING	F20	F20	F22	F22
ACC 193V - COOP VOC ED				
ACC 201 - INTRODUCTION TO FINANCIAL ACCOUNTING	S17	S17		
	F19	F19	F20	F20
ACC 202 - INTRODUCTION TO MANAGERIAL ACCOUNTING	S17	S17	S25	
ACC 252 - USING QUICK BOOKS IN ACCOUNTING	S26		S27	
ACC 255 - USING SPREADSHEETS IN ACCT II	S26		S27	
ACC 295 - ACCOUNTING CAPSTONE	S21	S21	S26	
ENT 125 - STARTING A BUSINESS	F19	F19	F20	F20

3. Analysis of the Program/Unit

Demand Indicators

The *New & Replacement Positions* indicators are holding steady from the decline seen in 2021-22 numbers; the decline may be due to the accounting industry workforce turning to remote working environments, eliminating non-essential positions, and assigning more job duties to the remaining essential employees. The slight increase in the *New & Replacement Positions (County Prorated)* indicator could indicate that the need for remote workers is declining, and positions are opening up for what was previously deemed non-essential employees.

The *Number of Majors* indicator showed a slight increase, a positive change from the decline that occurred from the 2020-19 indicators. The *Number of Majors Native Hawaiian* indicator also ceased to decline and remained the same as 2022-23. These indicator results correlate to the increase in the *FTE Enrollment in Program Classes* indicator (28 to 31).

The *Number of Classes Taught* indicates an increase from 2022-23, which coincides with the increase in the *FTE Enrollment in Program Classes* indicator (28 to 31). The increase from last year (2022-23) in the *Number of Classes Taught* indicator (17 to 19) was due to adding two blended (synchronous and asynchronous) classes. We added a section of ACC 252 Using QuickBooks in Accounting and ACC 255 Using Spreadsheets in Acct II for the Spring 2024 semester.

The program continues to analyze the previous semester's course fill rates to determine course offerings and coordinate with other UHCC system accounting programs on course offerings.

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Efficiency Indicators

The *Fill Rate* increased from 2023 as did the *Majors to FTE BOR Appointed Faculty* (student/faculty ratio). The *Majors to FTE BOR Appointed Faculty* (student/faculty ratio) continues to correlate to the program's *FTE BOR Appointed Faculty* change from a long-standing two to only one faculty in 2022-23 due to retirement. The *Number of Low-Enrolled (<10) Classes* decreased (3 to 2). The two low-enrolled classes trace to the Spring 24 semester's ACC 202 Intro to Managerial Accounting and ACC 255 Using Spreadsheets in Acct II. Consideration must be made about continuing to offer ACC 255 Using Spreadsheets in Acct II; it may be more efficient to direct students to take the course from another UHCC system accounting program. However, ACC 202 Intro to Managerial Accounting does not typically have low enrollment.

Effectiveness Indicators

The *Successful Completion (Equivalent C or Higher)* indicator increased from 2022-23, correlating to the decrease in *Withdrawals (Grade = W)*. The program's *Unduplicated Degrees/Certificates Awarded* lowered from 14 in 2023 to 10 in 2024. The *Persistence Fall to Spring* percentage slightly decreased, but the *Persistence Fall to Fall* percentage significantly increased. Students are returning to full or part-time employment. Students who are employed and going to school simultaneously, more often than full-time (unemployed) students, are more challenged academically.

Distance Indicators

The program continues to conduct courses in a distance learning modality. With the high demand for distance learning, the program cannot keep enrollment up if it does not offer classes in this modality. However, some students who opt to take distance learning courses (usually for convenience) find it challenging to apply the self-motivation and time management needed for this modality and are unsuccessful in the course. Students who opt for hybrid or face-to-face classes notably have a better understanding of the course content to complete successfully.

Perkins Indicators

The program met Perkins Core Indicators, *IPI Postsecondary Placement* (line #29) and *2PI Earned Recognized Credential* (line #30).

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

- The program continues to offer hybrid (face-to-face and online) cross-listed courses.
- Continuation of coordinating with other UHCC Accounting programs on course offerings and cross-campus collaboration with professional development sessions on common Goals.
- Continuation of students' obtaining VITA certifications after the completion of the ACC 134 Individual Income Tax Prep course
 - Community service student volunteers work to prepare income tax for elderly and low-income community members.
- Continued recruitment and marketing efforts at high school career and college fairs.

<https://uhcc.hawaii.edu/varpd/index.php?y=2024&c=HAW&t=CTE&p=2990>

4. Action Plan

The last annual program review goals are listed below:

1. Revise the assessment schedule and perform course assessments according to the revised schedule to identify areas needing improvement to help students effectively attain Course Learning Outcomes.
2. Continue to offer cross-listed courses to provide students the option for hybrid on-campus face-to-face or online synchronous instruction.
3. Continue tracking accounting students from start to completion and placement to assist with student retention, graduation, and placement.
4. Coordinate and hold, at minimum, accounting program meetings to discuss current issues and update faculty and lecturers.
5. Continue collaborating with other UHCCs to align and share courses to increase fill rates.

The program met some but not all of the previous year's action plans. The program continues to offer cross-listed courses to provide students the option for hybrid on-campus face-to-face or online synchronous instruction. Achieving this plan has seen more on-campus presence and increased successful completion. There was tracking of accounting students by email requests for current contacts of graduating students. We continue to collaborate and engage with other UHCCs to discuss course alignment and share courses to increase fill rates. We will continue working on the action plans as follows:

1. Request and advocate for a new hire to replace the vacant Pāalamanui campus accounting faculty position.
2. Submit the revised assessment schedule to the Institutional Assessment Coordinator and perform course assessments per the revised schedule to identify areas needing improvement to help students effectively attain Course Learning Outcomes.
3. Continue to offer cross-listed courses to provide students the option for hybrid on-campus face-to-face or online synchronous instruction.
4. Continue tracking accounting students from start to completion and placement to assist with student retention, graduation, and placement.
5. Promote the Accounting Program at college and job fairs, reaching out to and informing local high school students about the program offerings.
6. Continue collaborating with other UHCCs to align and share courses to increase fill rates

The action plan aligns with the Hawai'i Community College's [Mission](#) and the [Ka'ao Ka'ika'i Strategic Plan 2023-2029](#):

Specifically, the Ka'ika'i Haumāna (#1, #3) commitment is addressed in action plans 1 and 3. The Ka'ika'i 'Oihana (#1-4) commitment is addressed in action plans 2 and 4. The Ka'ika' Kauhale (#5) commitment is addressed in action plan 5 and 6. Action plan 1-6 will promote the college mission.

5. Resource Implications

Special Resource Requests not included in your operating "B" budget

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: 0 (4 items max.)