

Kaua`i Community College
Annual Program Review for
Accounting

Program Description

The Accounting Program prepares students for a career in the dynamic accounting industry. Accounting curricula provide practical knowledge and hands-on experience with a focus on integrating technology into a foundation of learning to support a variety of professional settings. Students acquire skills and competencies to perform in accounting positions relating to payroll processing, tax preparation, small business accounting, or supporting roles in government, hospitality and tourism, and non-profits. Certificate and degree offerings readily build into a four-year baccalaureate degree. This program acknowledges socio-economic and cultural diversity, and promotes life-long learning.

The mission of the Accounting Program is to provide high quality education by preparing students with the necessary skills, knowledge, and professionalism to seek accounting positions in our community and beyond.

Part I. Quantitative Indicators

ARPD Data already populated by system. No action needed by program coordinator.

Part II. Analysis of the Program

Overall Program Health: Cautionary

The Accounting Program continues from last year with a Cautionary status for Overall Program Health.

Demand Indicators: Healthy

Both new and replacement positions, County Prorated and State, have decreased when compared to the 2012-13 year by approximately 36% and 16% respectively. However the number of majors increased approximately 10% over the prior year after dropping two years ago, for a net current increase of 5%. Despite the decrease in number of positions, accounting graduates have the flexibility to seek employment in a variety of professional settings. Private and public accounting firms, non-profit entities, as well as independent contractors require financial statements and filed tax returns. Thus there is the potential for hiring graduates at the accounting technician/bookkeeping level to provide support work. Data from Hawaii State Department of Labor and Industrial Relations, Research and Statistics Office (September 2013), reveals an increasing trend for accounting support positions. Table 1 below shows Kauai County Projections for the years 2010 – 2020 with a net growth of 100 accounting related positions which equate to an average 10 positions added per year. This anticipated job growth will support future employment of accounting graduates.

Table 1. County of Kauai Occupational Projections 2010 – 2020

SOC Code	Occupation Title	Employment 2010	Employment 2020	Growth Net	Growth %	Ave Annual Growth
13-2072	Loan Officers	30	40	10	20%	2.0%

43-3011	Bill and Account Collectors	70	80	10	13.2%	1.3%
43-3021	Billing and Posting Clerks, and Machine Operators	50	70	20	24.5%	2.5%
43-3031	Bookkeeping, Accounting, and Auditing Clerks	310	360	50	16.3%	1.6%
43-3051	Payroll and Timekeeping Clerks	60	70	10	13.6%	1.4%

The number of native Hawaiian accounting majors increased by approximately 22% this year in addition to a 42% increase from 2011-12 to 2012-13. This continued positive trend supports the goals of the campus and UHCC system. Fall Full-Time and Spring Full-Time percentages have decreased in the 2013-14 year by 5% and 6% respectively, while Fall Part-Time and Spring Part-Time amounts have increased by the same amounts, 5% and 6% respectively. This shift of full-time students to part-time status is due to an increase in students from an initial offering of C3T2 grant funded accelerated (fast-track) online courses. The goal of this grant was “offering existing courses that can be compressed into 6-8 weeks as Distance Learning courses to get people training they could use to find jobs, and to bring people back to college.” The target students were “adults who have families, work, and do not have time to attend face-to-face classes.” Courses were initially offered with unrestricted open enrollment thus in addition to targeted students, full-time day students were able to enroll in these accelerated C3T2 courses. Certificates of Completion were offered ranging from 11 – 19 credits, including the Accounting Office Assistant, Entrepreneurship, and Accounting Assistant certificates.

Total Number of Classes Taught increased by 9 which represents C3T2 additional course offerings. Similarly, SSH Program Majors and SSH Non-Majors in Program Classes showed positive change by increasing 9% and 72% respectively, again reflecting effects of the recently launched C3T2 courses.

Efficiency Indicators: Cautionary

Average Class Size resulted in a reduction from 16.6 in 2012-13 to 13.7 in 2013-14 representing an 18% downward change with an average 3 students less. The Fill Rate also decreased by 16.7% from a nearly healthy 73.9% rate in 2012-13 to an unhealthy 57.2% in 2013-14, reflecting a 26% change. These results were driven mainly by C3T2 courses which were not subject to the Accounting Program approach of a minimum 10 students to run a course. In addition, due to the unrestricted open enrollment, students normally enrolled in 16-week day courses, enrolled in C3T2 fast-track courses which further diluted the Fill Rate. In line with the increase in Number of Majors, The Majors to FTE BOR Appointed Faculty increased by 10% from 36.7 in 2012-13 to 40.5 in 2013-14.

Effectiveness Indicators: Cautionary

After hovering at an average 77% for the past three years, current year Successful Completion has dropped to 65%, a 13% decrease from 2012-13 resulting in a 17% negative change. Thus although the Number of Majors increased during the same time period, less students successfully completed courses with a C or higher. Data provided by the campus Institutional Researcher confirms this decrease was mainly due to low student performance in C3T2 courses. In the fall 2013 semester, of the 38 students enrolled in C3T2 accounting courses 18 passed with a “C” or higher for an average success rate of 52% compared to an average 73% for day students as shown in Table 2.

Table 2. C3T2 Fall 2013 Successful Completion of Accounting Courses

Fall 2013 Courses	C3T2 Enrolled	Passed with	Success Rate	Historical	Success Rate Day
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	Students	"C" or Higher	C3T2	Students	Students
ACC 124 and 125	38	18	52% Average	376 and 221	73% Average

Overall results also proved to be less than optimal for C3T2 course offerings. In the spring 2014 semester, results gathered by the Institutional Researcher revealed that of 269 students in all "fast track" online courses, 67.66% passed with a "C" or higher, compared to the 81.42% pass rate for all 323 students enrolled in 16-week day courses during the same period. In addition to ACC, courses included ECOM, SMKT, BLAW, MGT, ICS, and various BUSN courses. Overall results for these courses are shown below in Table 3.

Table 3. C3T2 Spring 2014 Successful Completion of All Courses

Spring 2014	C3T2 Students Enrolled	Passed with "C" or Higher	Success Rate C3T2	16-Week Day Students Enrolled	Passed with "C" or Higher	Success Rate Day Students
All Courses	269	182	67.66%	323	263	81.42%

The number of students withdrawing from courses increased during the current year at 22, up from 13 the year before for an increase of 69%. These results shadow the lower success rate of students enrolled in C3T2 courses relative to day students. Positive indicators are shown in Unduplicated Degrees and Certificates numbers with a steady increase over the years from a low of 17 in 2010-11 to a high of 36 in 2013-14. There was an increase of 10 from last year to this year for a positive change of 38%. Persistence has decreased slightly from 2012-13 by 2.7% for Fall to Spring. These areas will continue to be monitored for improvement.

Distance Education

By launching C3T2 grant funded courses, the Accounting Program offered its first wave of online classes. Albeit accelerated, these 10 online courses set the program in a direction favored by the campus and UHCC System. Fill Rate at 51% was affected by the no minimum enrollment approach for these courses. Overall Successful Completion (Equivalent C or Higher) was a low 47% which may indicate that students may not be prepared for time challenges of the accelerated online format. Persistence (Fall to Spring Not Limited to Distance Education) came in lower at 62% than the overall 72.6% score which may again be due to the accelerated nature of courses which create a challenging learning platform for students. These "fast track" courses will continue into the 2014 – 2015 academic year for further evaluation and completion of the two year commitment.

Perkins IV Core Indicators

After meeting all Perkins IV Core Indicators last academic year, a single indicator Student Placement, did not meet the goal in the 2013-14 year by 6%. Closer monitoring of this indicator will be effected to address the shortage.

Part III. Action Plan

The Accounting Program has progressed over the last academic year by attaining various goals. These previously identified program goals include the following:

Access

Outreach: update website, develop job coordination for students, use social networking communications with students, program branding, and seek funding for marketing materials.

Enrollment: monitor accounting students, obtain student comments, and promote distance learning for required courses.

Placement and Scheduling: maintain prerequisite requirements for BUSN 189, ACC 124, and ACC 201, work with ENG and MATH faculty to improve student abilities, develop certificates that are industry appropriate, conduct annual Accounting Advisory committee meetings, obtain feedback from Advisory committee members, provide continuing professional education opportunities for accounting community professionals, collaborate with non-credit resources, collaborate with counselors and career specialists, seek grant opportunities, maintain communications with students regarding certificates and degrees, use social networking to disseminate and receive student information, maintain awareness of high school programs, and maintain communications with system-wide PCC members.

Support Services: track student advising and outcomes, and track student scholarship awards and outcomes.

Learning and Teaching

Articulation: complete D.O.E. cluster alignment for ACC 124 course, complete UHWO Articulation document, and initiate additional articulation agreements.

Curriculum: monitor out of state accounting programs, increase computer technology access for students in the classroom

Remedial/Developmental: consider a pre-business program, continue meetings with PCC members regarding issues, review IS 103 completions.

Student Learning Outcomes: consider using Live Text for course student learning outcomes assessments.

Academic Support/Facilities/Student Development: purchase new 10-key calculators, laptops, tables fit for multiple electronics, and surge protectors. Purchase QuickBooks and Adobe Acrobat software, embedded tutors for the classroom, train faculty/lecturers about student resources available on campus.

Faculty and Staff: continue attending PCC meetings, TACTYC Conferences, and NACCE events.

Financial Resources: consider grant opportunities, have students provide services in the community, promote the entrepreneurial spirit, and build a job placement/internship database.

Workforce Development

Certification/Licensure, Job Placement, Transfer: use social networking for communications to/from students, and initiate a job placement program using the C3T2 grant.

Diversity

Diversity: consider diversity training for faculty.

International Education: consider discussing international topics in classes, network with International Education Coordinator.

The following is a summary of goals achieved and the status for pending goals.

Access

Outreach: the Accounting Program website has been updated to coincide with recent upgrades to the campus website. Current student photos compliment the modern interactive site, and program information is easily accessible. Job coordination for students is conducted on an ongoing basis via the program's cooperative education course and by the collaborative efforts of the Program Coordinator and Outreach Coordinator. The use of social networking communications with students has already been ongoing as an alternative way to connect, support, and inform students. Since the hiring of a campus Marketing Director, opportunities for acquiring program banners, brochures, and flyers to market the program have become available and are currently being developed. Program branding initial planning was started, but remains to be completed. Further discussions are needed to finalize.

Enrollment: online courses offered and promoted via the C3T2 grant increased overall Accounting Program enrollment although student outcomes of these courses were less than optimal. Monitoring and obtaining student comments have been started, and will be continued using a more formalized and consistent approach.

Placement and Scheduling: prerequisite requirements have remained unchanged for the BUSN 189, ACC 124, and ACC 201 courses despite ongoing updates in Curriculum Central. Accounting faculty has been working with MATH faculty to contribute to the development of a CTE focused math course, and was asked to participate in the Reading across the Disciplines initiative. Industry appropriate certificate offerings are in place via annual feedback from accounting advisory committee meetings, the last meeting held in May 2014. Accounting faculty continues to help with providing opportunities and venues for continuing professional education for the community. There was an all-day Hawaii Society of Certified Public Accountants tax update seminar held on campus in December 2013. Continued collaboration with non-credit resources allowed students to attend the 2014 summer cooperative education course tuition free, if students met the WIA requirements. Meetings with counselors have been ongoing to gain insights and direction with course offerings and program improvements. The last meeting took place in March 2014. Involvement with the C3T2 grant funded initiative was a big step for the Accounting Program. Efforts taken were sizeable and challenging, and despite the less than optimal results, much information and insights were garnered to guide decision-making going forward. Student communications is ongoing with respect to course enrollment, and certificate/degree offerings. Modes of connecting to students include personal meetings, emails, texting, and Facebook. Accounting faculty continues involvement with public school organizations, PTSA and School Community Council (SCC), to maintain awareness of high school programs. Accounting faculty members also continue communications with system-wide PCC members by attending meetings twice per semester.

Support Services: tracking students for advising/outcomes as well as scholarship awards/outcomes has been ongoing and will be more formalized in the future.

Learning and Teaching

Articulation: the D.O.E. cluster alignment for course ACC 124 was discussed by PCC members at the fall 2013 and spring 2014 PCC meetings. Recommendations were finalized and recorded then sent to UH system in October 2014 for review and action. An UHWO Articulation Agreement was started in the spring 2014 semester and was finalized and in place by fall 2014.

Curriculum: on occasion, out-of-state accounting programs have been checked and considered when updating courses and programs. Increased technology in classrooms has been sought last year via APRU requests including laptops, calculators, and computer software. To date, calculators were purchased with program funds and additional units borrowed from OCET. Updated QuickBooks software was also purchased using program funds.

Remedial/Developmental: a pre-business/accounting program or course will be considered in the future by possibly seeking grant funding. PCC members will continue to be resources for information on remedial/developmental issues, and reviewing IS 103 student completions will require more planning.

Student Learning Outcomes: the possibility of utilizing Live Text software has been postponed due to the launching of C3T2 courses in fall 2013. This assessment option may be reconsidered in the future.

Academic Support/Facilities/Student Development: 10-key electronic calculators were purchased in spring 2014, and additional units were borrowed from OCET in fall 2014. Surge protectors and QuickBooks software were also purchased. Laptops, tables fitted for electronics and Adobe Acrobat software remain as items not acquired. Additionally, embedded tutors for the classroom and formally training faculty/lecturers about student services on campus will require more planning prior to execution.

Faculty and Staff: continued attendance at PCC meetings, TACTYC conferences, and NACCE events will be requested based on funds availability. Each type of event was attended in the 2013-2014 academic year.

Financial Resources: grant opportunities, community service provided by students, promoting the entrepreneurial spirit, and building a job placement/internship database will require more planning and time to complete.

Workforce Development

Certification/Licensure, Job Placement, Transfer: using social networking for communications to/from students is already in place and will continue to be utilized. Initiating a job placement program using C3T2 grant funds will be postponed in light of program results. More planning is needed with grant funded initiatives.

Diversity

Diversity: diversity training for faculty will be worked on in conjunction with the Professional Development Coordinator, and will require future meetings and planning.

International Education: discussing international topics in the classroom will require planning for consistency and disseminating information to each accounting faculty.

Program Goal & Campus Strategic Priority or Goal	Action Item	Timeline	Indicators of Improvement	PLO Impacted
UH Goal 1, KCC Goal 1 & 2	Increase Native Hawaiian majors through increased outreach, including program marketing and branding	Next academic year	Increase in number of Native Hawaiian majors by 10%	All
	Increase outreach to K-12 to improve awareness of KCC opportunities, including program marketing and branding	By spring 2016	Increase number of contact events by 25%	All
	Improve distance education student readiness, course development and delivery, and assessment methods	By spring 2016	Increase Distance Education successful completion rate by 10%	3 and 4
	Increase overall retention and persistence to graduation or transfer by considering a pre-business/accounting course, and grant-funded embedded tutors	By spring 2017	Improvement in persistence and transfer indicators by 10%	1, 2, and 3
UH Goal 2, KCC Goal 3 & 5	Revise and add new curriculum to increase job performance and/or placement by collecting student comments and data	By spring 2017	Increase Perkins IV Core Indicators by 10%	4, 5, and 6
	Enhance coordination with accounting industry to increase job placement. Continue with student job placement and internship database	By spring 2017	Increase Perkins IV Core Indicators by 10%	4, 5, and 6
UH Goal 3, KCC Goal 6	Foster global understanding by infusing international topics into the classroom	By spring 2016	Plan of action and implementation	1, 2, 3, and 7
UH Goal 4, KCC Goal 4	Enhance professional development by including diversity training	By spring 2016	Plan of action and implementation	All
	Enrich the student experience by infusing international topics into the classroom	By spring 2016	Plan of action and implementation	All
UH Goal 5, KCC Goal 5	Promote sustainability in the classroom	By spring 2017	Plan of action and implementation	1 and 4

Part IV. Resource Implications

N/A

Part V. Program Student Learning Outcomes and Assessment

ACCOUNTING PROGRAM STUDENT LEARNING OUTCOMES (PSLOs)

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.

A. EVIDENCE OF INDUSTRY VALIDATION FOR CTE PROGRAMS

Accounting program faculty members meet twice per semester with other PCC faculty members and once per academic year with Accounting Advisory Committee members to validate this CTE program and its offerings.

B. EXPECTED LEVEL OF ACHIEVEMENT

Meeting or surpassing preset program benchmarks for these assessments.

C. COURSES ASSESSED

A sampling of day courses was assessed for PSLOs including ACC 124, ACC 125, ACC 126, and ACC 132.

D. ASSESSMENT STRATEGY/INSTRUMENT

A variety of approaches were utilized to assess PSLOs for the stated accounting courses which include exams (mainly problem-based with some multiple choice and fill in the blank questions), comprehensive projects, and reports.

E. RESULTS OF PROGRAM ASSESSMENT

A sampling of day courses was assessed for PSLOs with the following results.

Accounting PSLO	PSLO Short Description	Number of Assessments	Met Benchmark?
1	Convey financial information	272	Yes
2	Organize, analyze, interpret financial information	256	Yes
3	Apply accounting principles and techniques	268	Yes
4	Use standard and emerging technologies	216	Yes
5	Maintain professional and personal development	168	Yes
6	Demonstrate attributes that contribute to employability	164	Yes
7	Use critical thinking skills and ethical standards	400	Yes

F. OTHER COMMENTS

Based on the selected sampling of courses, students performed satisfactorily at each level of PSLO assessment. The preset benchmark for the Accounting Program was 70% and at least 70% or higher of all students met or exceeded this benchmark.

G. NEXT STEPS

Due to the temporary duration of C3T2 course offerings, the Accounting Program will continue to assess these courses separately from regular day courses and assess student success accordingly.

Part VI. Programs Cost Per SSH

This will be filled in by the VCAA's office with the help of the Business office and clerk-stenos.

Part VII. Capacity

Collect Alternative Measurement

If your program has an externally mandated (e.g. professional accreditation or licensing) capacity of less than 16 students per faculty, the program may be eligible for alternative efficiency health call calculation.

For help with Part VII, please contact:

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