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## University of Hawaii Community Colleges Annual Report of Program Data Analysis Preview

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**PREVIEW**

### College: Kauai Community College Program: Accounting

The last comprehensive review for this program was on 2010 - 2015, and can be viewed at:

<http://info.kauai.hawaii.edu/admin/prapru.htm#apru>

### 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-profit organizations. Certificate and degree offerings readily build into four-year baccalaureate degrees. 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

## Overall Program Health: **Cautionary**

Majors Included: ACC   Program CIP: 52.0302

Demand Indicators		Program Year			Demand Health Call
		12-13	13-14	14-15	
1	New & Replacement Positions (State)	264	221	181	<b>Unhealthy</b>
2	*New & Replacement Positions (County Prorated)	11	7	8	
3	*Number of Majors	74	81	62	
3a	Number of Majors Native Hawaiian	27	33	22	
3b	Fall Full-Time	47%	42%	39%	
3c	Fall Part-Time	53%	58%	61%	
3d	Fall Part-Time who are Full-Time in System	11%	7%	1%	
3e	Spring Full-Time	41%	35%	33%	
3f	Spring Part-Time	59%	65%	67%	
3g	Spring Part-Time who are Full-Time in System	15%	8%	11%	
4	SSH Program Majors in Program Classes	414	452	424	

5	SSH Non-Majors in Program Classes	285	491	418
6	SSH in All Program Classes	699	943	842
7	FTE Enrollment in Program Classes	23	31	28
8	Total Number of Classes Taught	14	23	28

Efficiency Indicators		Program Year			Efficiency Health Call
		12-13	13-14	14-15	
9	Average Class Size	16.6	13.7	10.2	<b>Cautionary</b>
10	*Fill Rate	73.9%	57.2%	46.3%	
11	FTE BOR Appointed Faculty	2	2	2	
12	*Majors to FTE BOR Appointed Faculty	36.7	40.5	31	
13	Majors to Analytic FTE Faculty	47.3	32.6	21.5	
13a	Analytic FTE Faculty	1.6	2.5	2.9	
14	Overall Program Budget Allocation	\$161,373	\$118,625	\$223,429	
14a	General Funded Budget Allocation	\$159,153	\$116,637	\$108,452	
14b	Special/Federal Budget Allocation	\$0	\$0	\$114,977	
14c	Tuition and Fees	\$2,220	\$1,988	\$0	
15	Cost per SSH	\$231	\$126	\$265	
16	Number of Low-Enrolled (<10) Classes	2	6	14	

\*Data element used in health call calculation

Last Updated: October 7, 2015

Effectiveness Indicators		Program Year			Effectiveness Health Call
		12-13	13-14	14-15	
17	Successful Completion (Equivalent C or Higher)	78%	65%	71%	<b>Healthy</b>
18	Withdrawals (Grade = W)	13	22	15	
19	*Persistence Fall to Spring	75.3%	72.6%	62.6%	
19a	Persistence Fall to Fall	57.3%	46%	42.8%	
20	*Unduplicated Degrees/Certificates Awarded	26	36	43	
20a	Degrees Awarded	17	13	10	
20b	Certificates of Achievement Awarded	6	5	6	
20c	Advanced Professional Certificates Awarded	0	0	0	
20d	Other Certificates Awarded	15	49	81	
21	External Licensing Exams Passed	Not Reported	Not Reported	N/A	
22	Transfers to UH 4-yr	4	4	9	
22a	Transfers with credential from program	2	3	7	
22b	Transfers without credential from program	2	1	2	

Distance Education: Completely On-line Classes		Program Year		
		12-13	13-14	14-15
23	Number of Distance Education Classes Taught	0	10	14
24	Enrollments Distance Education Classes	N/A	128	68
25	Fill Rate	N/A	51%	24%
26	Successful Completion (Equivalent C or Higher)	N/A	47%	56%
27	Withdrawals (Grade = W)	N/A	8	3
28	Persistence (Fall to Spring Not Limited to Distance Education)	N/A	62%	53%

Perkins IV Core Indicators	Goal	Actual	Met
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2013-2014				
29	1P1 Technical Skills Attainment	91.00	92.59	Met
30	2P1 Completion	47.00	51.85	Met
31	3P1 Student Retention or Transfer	75.21	85.71	Met
32	4P1 Student Placement	68.92	50.00	Not Met
33	5P1 Nontraditional Participation	N/A	N/A	N/A
34	5P2 Nontraditional Completion	N/A	N/A	N/A

Performance Funding		Program Year		
		12-13	13-14	14-15
35	Number of Degrees and Certificates	23	18	16
36	Number of Degrees and Certificates Native Hawaiian	6	4	10
37	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM
38	Number of Pell Recipients	48	60	46
39	Number of Transfers to UH 4-yr	4	4	9

\*Data element used in health call calculation

Last Updated: October 7, 2015

[Glossary](#) | [Health Call Scoring Rubric](#)

## Part II. Analysis of the Program

Overall Program Health: Cautionary

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

Demand Indicators: Unhealthy

New and replacement positions in the State (181) have decreased when compared to the 2013-14 year (221) by approximately 18%. County positions have remained steady at eight from the previous year's seven positions. Despite the seemingly limited number of existing job openings, accounting graduates may 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 graduates may seek employment not only relating to the CIP code for accounting technology/technician and bookkeeping, but also business administration, accounting and related services, entrepreneurial and small business operations, financial management services support, and hospitality accounting. Searches on October 10, 2015 for accounting jobs on Kauai resulted in 86 jobs and 20 jobs found from two search engines Monster.com and Indeed.com respectively. Furthermore, according to the U.S. Bureau of Labor Statistics, there is a projected 11% growth from 2012 to 2022 for bookkeeping, accounting, and auditing clerk occupations. Thus the improving economy may be affecting the decrease in majors since employment is increasingly accessible.

After an increase in 2013-14, the number of majors in the accounting program dropped from 81 to 62 in the 2014-15 academic year. Due to the shortened time frame of C3T2 certificate offerings, students are exiting the program sooner than normal. Since only fast-track certificates of completion were offered, students participating in the grant-funded courses were able to complete certificates within two semesters as opposed to the normal four semesters. Student enrollments may further decline after the grant ends in spring 2015. Reflecting a similar trend, the number of native Hawaiian majors has decreased from a high of 33 in 2013-2014 to 22 this year.

Part-time student numbers continue to increase while full-time students decrease for both fall and spring semesters. Fall and spring full-time students fell from 42% and 35% in 2013-2014 to 39% and 33% in 2014-2015, whereas fall and spring part-time students rose from 58% and 65% (2013-2014) to 61% and 67% (2014-2015). The gap between full-time versus part-time students has widened in the two most recent academic years. This shift is somewhat influenced by students enrolled in the C3T2 fast-track courses. In comparison, 2012-2013 fall full-time to part-time students was 47% and 53%, and spring full-timers to part-timers was 41% and 59% respectively—reflecting a more even distribution.

Efficiency Indicators: Cautionary

Average class size fell for another year after maintaining an average 15% over four years from 2009-2010 through 2012-2013. In 2013-2014 average class size was 13.7 which further decreased to 10.2 in the current academic year. This downward trend can be attributed to low enrollment for C3T2 courses which is driving the cautionary health call. Since there was no minimum size set, many classes ran with fewer

than 10 students. The fill rate in the Distance Education section of the Annual Report of Program Data shows 24% for courses which were all grant related. This result also contributed to diluting the fill rate for the program which held at an average 65% over the four-year period, 2009-2010 through 2012-2013. The fill rate fell in 2013-2014 to 57.2% and ended at 46.3% in the 2014-2015 academic year. Majors to FTE appointed faculty is healthy at 31, with two instructors to 62 majors.

#### Effectiveness Indicators: Healthy

A healthy rating reflects the successful completion of more students in the current year at 71% than the previous year's 65% which in turn helped increase the number of unduplicated degrees and certificates awarded to 43--a 19% increase over the previous year's 36 degrees/certificates. Both results improved over the past two years and may in part be attributed to additional certificates of completion awarded under the grant initiative. Additionally, transfers to UH 4-year have more than doubled from four in each of the past two academic years to nine students in the 2014-2015 year. This may be attributed to the recently completed articulation agreement with UH West Oahu and increased communications with students about transfer options.

#### Distance Education

The Distance Education section in its entirety represents C3T2 results. Although the number of courses offered in 2014-2015 increased from 10 the prior year to 14 in the current year, enrollment dropped from 128 in 2013-2014 to 68 in 2014-2015 causing a 47% decrease. The goal of this grant was to "offer 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." Targeted students were "adults who have families, work, and do not have time to attend face-to-face classes." However, with unrestricted open enrollment in the 2013-2014 academic year, full-time day students were enrolling in these accelerated C3T2 courses. During 2014-2015 course restrictions were effected to minimize day students from enrolling in fast-track online courses. This action caused the overall number of enrollees to drop.

The 24% fill rate for C3T2 courses is well below the historical average fill rate of 65% from 2009-2013 for the same face-to-face courses offered (data received from Kauai CC's Institutional Researcher). This result was mainly driven by C3T2 courses not being subjected to the campus approach of a minimum 10 students to run a course.

Successful completion of these courses at 56% also came in below the historical completion rate of 80% for the same day course offerings from 2010 to 2013 (data received from Kauai CC's Institutional Researcher). It can be concluded that although the overall enrollment numbers and completion of certificates increased, there were many more compromised students due to the fast-track online format of teaching. Delivering accounting material online in a shorter period of time may not be the optimum approach for maintaining or increasing student success.

#### Perkins IV Core Indicators

The accounting program met all relevant indicators except for 4P1 Student Placement which was generated from the 2013-2014 year. This indicator was met in the previous year. Additional Perkins data has been obtained and will be further researched and reviewed to determine more detailed reasons for this negative result. Based on findings, actions to improve this indicator will be planned going forward.

## Part III. Action Plan

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Program Goal & Campus Strategic Priority or Goal	Action Item	Timeline	Indicators of Improvement	PSLO Impacted	Status
UH Goal 1, 2, 3, 6 KCC Goal 1, 2	Increase Native Hawaiian majors through increased outreach, including program marketing and branding	By spring 2018	Increase in number of Native Hawaiian majors by 10%	All	Pending and ongoing.
	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	Achieved and will continue involvement.
	Improve distance education student readiness, course development and delivery, and assessment methods	By spring 2018	Increase Distance Education successful completion rate by 10%	3 and 4	Postponed, need to develop 16-week courses.
	Increase overall retention and persistence to graduation or transfer by considering a pre-business/accounting course, and grant-funded embedded tutors	By spring 2018	Improvement in persistence and transfer indicators by 10%	1, 2, and 3	Indefinitely postponed due to funding and personnel needs.
	Acquire additional 10-key calculators, tables, chairs, laptops, and software to "ensure students and faculty have learning/teaching environments appropriate for the 21 <sup>st</sup> century."	By spring 2016	Improvement in persistence and transfer indicators by 10%	2 and 4	Purchase completed, will continue to monitor indicators.
UH Goal 4, 5, 6 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	Added ACC 137 and ACC 255 effective spring 2016. Job performance/placement must be monitored subsequent to course offerings.
	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	Completed, but need to sustain management of records.
UH Goal 5, 6 KCC Goal 6	Foster global understanding by infusing international topics into the classroom	By spring 2018	Plan of action and implementation	1, 2, 3, and 7	Pending replacement staffing needs.
UH Goal 2, 4, 6 KCC Goal 4	Enhance professional development by including diversity training	By spring 2018	Plan of action and implementation	All	Pending replacement staffing needs.
	Enrich the student experience by infusing international topics into the classroom	By spring 2018	Plan of action and implementation	All	Pending replacement staffing needs.
UH Goal 2, 4, 6 KCC Goal 5	Promote sustainability in the classroom	By spring 2018	Plan of action and implementation	1 and 4	Pending replacement staffing needs.

## Part IV. Resource Implications

RESOURCES NEEDED			OUTCOMES
Initial Acquisition Cost	Annual Recurring Cost	Useful Life	(Identify and Quantify)
\$1,341.60 for QuickBooks software for computers and laptops in BUS 110, BUS 111, BUS 104, instructors and lecturers. There are 37 lab computers, 25 laptops, 2 instructors, and 2 lecturers for a total 66 software licenses.	1,341.60	One year	Each accounting major is required to complete the QuickBooks course as well as students completing the Accounting Asst or Small Business Acctg CO. In the 2014-2015 academic year, there are 62 majors and other unduplicated certificate earners.
\$3,900 for accounting peer tutor(s) to support ACC 124, ACC 132, and ACC 201 students. Ten hours per week at \$12 per hour plus fringe.	3,900.00	One year	Six sections per year of accounting introductory courses with an average 16 students per section for a total 96 students to be potentially serviced. Additionally, students from other accounting courses and the Business Mathematics course may be supported.

## Program Student Learning Outcomes

For the 2014-2015 program year, some or all of the following P-SLOs were reviewed by the program:

Assessed this year?	Program Student Learning Outcomes	
<b>1</b> <input type="checkbox"/> Yes	Convey financial information clearly and appropriately to the audience and purpose.	
<b>2</b> <input type="checkbox"/> Yes	Organize, analyze, interpret, and present timely and accurate financial information.	
<b>3</b> <input type="checkbox"/> Yes	Apply accounting principles and techniques as needed.	
<b>4</b> <input type="checkbox"/> Yes	Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.	

Assessed this year?	Program Student Learning Outcomes	
5	<input type="checkbox"/> Yes	Maintain professional and personal development.
6	<input type="checkbox"/> Yes	Demonstrate work attitude, behavior, and appearance that contribute to continued employ-ability.
7	<input type="checkbox"/> Yes	Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

### A) Evidence of Industry Validation

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 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, ACC 155, and ACC 132. Resulting data was provided by Kauai CC's Institutional Researcher and is shown in the Results of Program Assessment section.

### 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

Accounting PSLO	PSLO Short Description	Number of Assessments	Met Benchmark?
1	Convey financial information	83	Yes
2	Organize, analyze, interpret financial information	81	Yes
3	Apply accounting principles and techniques	83	Yes
4	Use standard and emerging technologies	82	Yes
5	Maintain professional and personal development	82	Yes
6	Demonstrate attributes that contribute to employability	82	Yes
7	Use critical thinking skills and ethical standards	87	Yes

### F) Other Comments

Assessment data was requested and received from the Institutional Researcher at Kauai Community College. Based on the courses assessed, 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 students assessed met or exceeded this benchmark.

## G) Next Steps

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C3T2 fast-track course offerings ended in spring 2015 which will impact Accounting Program indicators in the next academic year as the program adjusts back to normal. Next steps include stabilizing the program by filling the full-time instructor vacancy, and hiring lecturers who can commit to teaching day courses. Adding tutoring support would also fortify the program.

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This page last modified on August 1, 2013