

# ANNUAL

REPORT OF PROGRAM DATA

# 2023

A photograph of a campus landscape featuring a winding paved path, green grass, and modern buildings in the background. The image is overlaid with a semi-transparent purple filter and a white geometric design consisting of intersecting lines forming a diamond shape.

UNIVERSITY of HAWAI'I  
**HAWAI'I**  
COMMUNITY COLLEGE

**July 1, 2022 through June 30, 2023**

Accounting

## 1. Program or Unit Mission

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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 who 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 online courses. Hawai'i 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 Intro to Financial Accounting and ACC 202 Intro to Managerial Accounting courses.

## 2. Program Student Learning Outcomes or Unit/Service Outcomes

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### Fall 2022

#### **ACC 155 Spreadsheets in Accounting**

- Closing-the-Loop; Testing Instrument
- Assessing CLO1-CLO4, CLO6 aligning with PLO1, PLO2, PLO3, PLO6

Exceeded (85 - 74) = 8

Met (84.99 - 70) = 0

Partially Met (69.99 - 50) = 0

Not Met (49.99 - 0) = 0

### Assessment Strategy

The assessment will focus on determining the student's ability to:

Construct, retrieve, navigate, save and print a spreadsheet. (CLO1)

Enter and erase data from a worksheet. (CLO2)

Change row and column formats on a worksheet. (CLO3)

Use formulas to calculate data sums, data averages, and other business-type calculations. (CLO4)

Prepare an accounting worksheet and financial statements in computer form. (CLO6)

It is expected that 85% of students will meet or exceed expectations.

#### Results Analysis & Course/Unit Strengths and Challenges

All students who took the assessment exceeded expectations, with the lowest score of 90%. Although no student earned 100%, it is evident that the students can meet the course objectives without issue.

This course's main strength is the ability for students to use the knowledge gained in their personal and professional lives. Although students succeeded in the assessment, it did not represent overall course grades. This finding indicates that although students can excel, they still need the motivation to complete all assignments. Completed assignments generally resulted in high grades; however, a few students missed assignments completely.

Late submissions earlier in the semester were allowable. However, some students tried to take advantage of the flexible due date late in the semester, and thus, acceptance of late work ceased.

#### Action Plan

- Implement a stricter late-work policy.
- Create a more complex assessment to challenge student's critical thinking skills.
- Find an alternate textbook that challenges students.

### **3. Analysis of the Program/Unit**

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<https://uhcc.hawaii.edu/varpd/index.php?y=2023&c=HAW&t=CTE&p=2762>

#### **Demand Indicators**

The *New & Replacement Positions* indicator shows a steady decline from 2019-20 numbers; this may be due to the workforce in the accounting industry turning to remote working environments, elimination of non-essential positions, and more job duties assigned to the remaining essential employees.

The *Number of Majors* indicator also decreases each academic year beginning from the 2019-20 indicators. It is hard to pinpoint the reason for this decline. Students could simply be choosing other majors more suited to their interests, current employment needs, or future employment opportunities.

As last year, the *Number of Classes Taught* indicates a decrease from 2019-20, which coincides with the decline in the *FTE Enrollment in Program Classes* indicator (30 to 28). However, the

slight increase from last year (2021-22) in the *Number of Classes Taught* indicator (15 to 17) was due to adding two classes. We added a section of ACC 124 Principles of Accounting I for the Fall 2022 semester, and for the Spring 2023 semester, we added an ACC 255 Using Spreadsheets in Acct II course, which, since pre-COVID, was not taught at Hawai'i CC.

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.

### **Efficiency Indicators**

The Efficiency health call considers two ratios: the *Fill Rate* (line #10) at 64.4%, a decrease from 2022, and the *Majors to FTE BOR Appointed Faculty* (line #12, student/faculty ratio) at 42, a significant increase from 2022. This considerable increase correlates 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* increased (0 to 3). Two of the three low-enrolled classes trace to the same two additional *Number of Classes Taught* within the Demand Indicators (ACC 124 and ACC 255).

### **Effectiveness Indicators**

Like the Efficiency Indicators, the Effectiveness Indicators also look 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 16 in 2022 to 14 in 2023. The *Persistence Fall to Spring* percentage slightly increased from 61 percent in 2022 to 62 percent in 2023. The continual drop in the *Unduplicated Degrees/Certificates Awarded* indicator and the increase in *Withdrawals* may correlate to the Demand Indicators showing decreases in *Fall Full-Time* and *Spring Full-Time* but increases in *Fall Part-Time* and *Spring Part-Time*. Students are returning to full or part-time employment while going to school part-time. The part-time students continue their academics but take longer to fulfill their graduation requirements. Students who are employed and going to school simultaneously, more often than full-time (unemployed) students, are more challenged academically, resulting in a higher withdrawal rate.

### **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, distance learning continues to be difficult for students who opt to take courses in this modality purely for convenience. Students who opt for hybrid or face-to-face classes seem to understand the course content better.

### **Perkins Indicators**

The program met Perkins Core Indicators, *1PI 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 retirement of one of only two program instructional full-time faculty.
- The program hired a new lecturer to assist with teaching courses due to the retirement of an instructional full-time faculty.
- The program began offering 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 perform income tax preparation for elderly, low-income community members.
- Continued recruitment and marketing efforts at high school career and college fairs

## 4. Action Plan

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The last annual program review goals are listed below:

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 collaborating with other UHCC to align and share courses to increase the fill rates.

The program met some but not all of the previous year's action plans. (1) The assessment schedule was not revised as planned. However, we performed one of the four scheduled course assessments (per the revised schedule). (2) There was tracking of accounting students by email requests for current contacts of graduating students. (3, 4) The program faculty and lecturers attended high school's college and job fairs. We continue to (5) 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. Revise the assessment schedule and perform course assessments per 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, completion, and placement to assist with student retention, graduation, and placement.
4. Coordinate accounting program meeting(s) to consult with and update faculty and lecturers on current program issues.
5. Continue collaborating with other UHCCs to align and share 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:

We address the Hawaii Graduation Initiative (HGI) Action Strategy 1 and Action Strategy 2 and 3 by following our action plans 1-5.

## **5. Resource Implications**

**Special Resource Requests not included in operating "B" budget \***

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