1. Program Description

We emphasize our students' development in the areas of analytical knowledge, communication skills, and computer applications. Our accounting program provides solid foundations for any business career in government and private industry. To obtain an accounting certificate or degree, students must pass all required accounting courses with a grade of "C" or better.

In addition to Accounting degree and certificates, the Accounting Program also provides courses required by other business programs and prerequisite courses for business majors at four-year campuses. Leeward CC's Accounting AS degree articulates into UH West Oahu's Bachelor of Arts in Business Administration program as juniors. In addition, the Program provides non-majors and community members who are not interested in earning a degree or certificate with desired specialized knowledge in courses covering topics like tax, QuickBooks, Microsoft Office, etc.

The Accounting Program offers the following certificates and degree:

The Academic Subject Certificate, Accounting is designed to provide workforce skills to Liberal Arts students while earning their AA degree. Students taking these courses will also be able to enter the workforce after receiving their certificate and can continue to work while pursuing a bachelor's degree. In addition, students interested in exploring accounting as a possible major at a four-year institution can take these courses as electives while earning their AA liberal arts degree. (12 or 15 credits)

The Certificate of Competence in Small Business Accounting is for the student who wishes to quickly acquire accounting knowledge to be applied in a new or continuing small business. This certificate can be earned through successful completion of live or online classes and can be completed in two semesters. (15 credits)

The Certificate of Achievement in Accounting is designed to prepare the student for entry-level accounting positions such as accounts receivable, accounts payable, payroll, inventory, and bookkeeping. We emphasize our students' development in the areas of transaction analysis, communication skills, and computer applications. Our accounting programs provide a solid foundation for any business career in government or private industry. (31 credits)

The Associate in Science degree is designed to prepare students for immediate and future employment and career advancement. This degree will prepare graduates for entry level accounting positions in accounts receivable, accounts payable, payroll, inventory, bookkeeping, and other related business fields. A secondary objective of this degree is to prepare students for transfer to a four-year accounting program. (60 credits)

2. Analysis of the Program

Demand (Healthy)

2019: The Accounting Program continues to be in the Healthy range for demand as shown by the overall demand indicators. In addition, the number of New & Replacement Positions for the State and County Prorated has been relatively constant since the 2016-2017 academic year.

Although there was a decrease in the Number of Majors from 172 to 142 since the prior academic year, the Leeward Community College Accounting Advisory Board continued to assure us at our 2019 annual meeting that the need for entry-level bookkeeping and accounting positions is still strong. The decrease in the Number of Majors may be attributed to the strong economy, and an increase in the number of students
declaring Exploratory Majors in Business. In order to increase the number of accounting majors, we would like to market our accounting programs to Leeward Exploratory Business Majors and Native Hawaiian students. The accounting program continues to support the need for a second full-time business academic counselor. We would like to employ assistance from an additional counselor to help us identify possible candidates for our accounting programs from our Exploratory Business Majors and Native Hawaiian student population.

Regarding student enrollment, there continues to be a shift in the ratio of full-time to part-time students in our program. Since the 2016-2017 academic year, there has been a steady decrease in the number of full-time students offset by an increase in the number of part-time students. In the 2016-2017 academic year the ratio was 49% to 51% full time to part time students. While, the latest statistics for spring 2019, show 39% of students were enrolled full-time while 61% of students were part-time.

With the increase in part-time students, we must identify the needs of part-time students in order to support their successful completion of our programs. We continue to support the need for a second full-time academic counselor dedicated to the Business Division. Having a second full-time academic counselor would help to support the campus WIG to keep the students we currently have. Part-time students are challenged with many additional responsibilities and can be at risk for dropping out. A second full-time business academic counselor would allow each counselor to spend adequate time with each student, helping them to stay on track towards completion of our programs. The current full-time counselor’s workload has recently increased with her appointment as a unit head. In addition, our business counselor should be supported so that she may pursue additional leadership and other campus initiatives.

Despite the healthy demand indicators, the accounting program continuously works to keep demand for our programs high. We take advantage of opportunities to promote our programs at many events including job fairs and Career and Technical Education Month events. Additionally, the accounting faculty promoted accounting programs at the 50th Anniversary event at Pearlridge Center in spring 2019. We request the addition of a second full-time business academic counselor to support our efforts towards maintaining a healthy demand for our programs.

Efficiency (Healthy)

2019: The Accounting Program rating for Efficiency remains in the Healthy range. However, our ratio of Majors to FTE BOR Appointed Faculty is still in the cautionary range. We currently have 4 full-time faculty on staff, which makes the Majors to FTE BOR Appointed Faculty ratio = 36 (142 Majors / 4 FTE faculty). This ratio is in the cautionary range. For the spring 2019 semester, 60% of the sections offered under the Accounting Program were taught by lecturers (24 out of 40.) This rate is significantly higher than the rate for the other business programs. The Accounting Program continues to support the need for a fifth full-time tenue-track accounting position to help support the additional responsibilities that extend beyond teaching (i.e. assessment, retention, marketing and planning efforts, etc.) A fifth full-time tenure-track accounting faculty would put our program’s ratio of Majors to FTE BOA Appointed Faculty indicator in the healthy range (142 majors / 5 FTE = 28.4) which would also help maintain our healthy Efficiency rating.

Effectiveness (Cautionary)

2019: The measures used to determine Effectiveness are “Persistence Fall to Spring” and “Unduplicated Degrees/Certificates Awarded”. Unduplicated Degrees/Certificates Awarded shows a significant improvement of 21% (13) from 56 in 2018 to 68 in 2019. However, this improvement is offset by a drop in “Persistence Fall to Spring” from 73% in 2018 to 59% in 2019. This decrease appears to be a reflection of the increase in withdrawals from 86 students in 2018 to 107 students in 2019. The overall Effectiveness indicators put the accounting program in the cautionary range.
The accounting faculty have made a number of efforts in addressing Effectiveness. Although the accounting discipline produced a significant increase in the total Unduplicated Degrees/Certificates Awarded, there was a decrease in “Other Certificates Awarded” from 41 in 2018 to 32 in 2019. We have started promoting other certificates, such as the Certificate of Competence in Small Business Accounting, with a promotional flyer. Another strategy to address retention is the adoption of the Cengage Unlimited subscription service to lower textbook costs. To help students successfully complete all of our accounting programs and lower the number of withdrawals, we have restructured our core courses, ACC 124 and ACC 201. This change was implemented this fall 2019 semester. Also with the fall 2019 semester, we have added three different 5-Week online courses to give our students more options for completion. To determine the effectiveness of the restructuring and the 5-Week courses, we will gather completion data at the end of the 2019-2020 academic year. In addition to the promotion of our Certificate of Competence, lowering textbook costs, restructuring of our core courses, and the 5-Week courses, we need to address the decrease in persistence. We will be better equipped to address persistence by filling the fifth full-time accounting faculty vacancy and adding a second full-time business academic counselor. These positions can help us support additional efforts towards retention and persistence.

Distance Education

2019: The performance of the Program’s DE classes continues to be consistently strong with offerings of 40 classes each semester along with enrollment of 775 students. Over half of the Program’s classes are delivered completely online. Although the Fill Rate has dropped by 2% since the 2017-2018 academic year, the rate is still high at 81%. The Successful Completion rate remains high at 72%. The classes reported in these measures only include those that are completely online and do not include the growing number of hybrid classes.

Perkins IV Core Indicators

The accounting program has met 2 of the 4 Perkins indicators.

- 1P1 Technical Skills Attainment: Not Met. The accounting score of 88.89 reflected a slight decrease from the prior year score of 90.57. The goal was 93.
- 2P1 Completion: Not Met. The indicator 2P1 went down from 54.72 in the previous year to 44.44, which did not meet the goal of 55.
- 3P1 Student Retention or Transfer: Met. The BTEC program improved from 84.27 to 86.87, which meets the goal of 81.9.
- 4P1 Student Placement: Met. The accounting program experienced an increase from 52.78 to 67.92, which meets the goal of 66.25.

The accounting program met the Student Retention or Transfer, and Student Placement goals. However, the Technical Skills Attainment and Completions goals were not met. An increase in completion rates and decrease in withdrawals can help to improve these indicators. These concerns have been discussed in further detail in the Effectiveness section.

To address Technical Skills Attained and Completion, the accounting program will continue to support the efforts of the Business Division Career Specialist and Peer Mentors who have been working to improve Perkins indicators with various initiatives. Throughout the year, they provide support to students who have difficulties in classes and/or with poor attendance. The accounting program also hopes to decrease withdrawals and increase persistence through participation in the “Make It Count” program.

Results of prior year’s action plan
Three items were included in the prior year’s action plan. Please see the prior year action plan description and the results for each item below.

1. **2018 Action Item:** The Accounting Program was rated Healthy for all three categories for the 2017-2018 academic year. Although there are no significant areas of concern, there are certain areas that can be improved. The Program was Healthy overall for Efficiency. However, the Program continues to have a low Majors to FTE BOR Appointed Faculty ratio, which is in the Cautionary range at 43. Filling the fifth full-time faculty position would bring this score to 34.4 (172 majors / 5 FTE = 34.4), which would put the program in the Healthy range. Past attempts to hire a temporary accounting faculty member, did not produce qualified candidates. The Program would like to fill this vacancy and improve our score in this area by hiring a full-time tenure-track accounting faculty.
   
a. **2019 Update:** Upon the retirement of a full-time faculty member, a full-time tenure track accounting faculty was hired effective with the fall 2019 semester. We currently have four full-time accounting faculty. The fifth full-time faculty member is currently in an administrative position and is expected to retire at the end of 2019. At that time, we expect to fill the vacancy which will be created.

2. **2018 Action Item:** With a growing number of part-time students, there is a need for a second academic counselor in the Business Division. Part-time students can easily lose track of their academic focus as they need to juggle multiple responsibilities. A second business counselor would allow each counselor to connect directly and assist with more students in our program to help keep them on track and eventually complete the program. This would help to improve retention and persistence rates, which contribute to the campus' WIG to “Keep em”.
   
a. **2019 Update:** Although the hiring of a second full-time academic counselor for the Business Division was not approved by the campus, a part-time academic counselor has been assigned to assist with the Business Division counselor work-load. The part-time counselor has been assigned to counsel Business Exploratory Majors for Liberal Arts students. Due to the additional number of students in need of counseling with the exploratory major, the part-time assistance has not helped to alleviate the additional work-load of our Business Division counselor. We continue to support the need for a full-time counselor.

3. **2018 Action Item:** Our program is also working with the Placement Specialist to find more meaningful and industry specific internships for our accounting students. The program did not meet the goal for the 2017-2018 academic year (52.78 Actual vs. 64.51 Goal). We have put the Placement Specialist in contact with members from our Accounting Advisory Board in hopes of establishing possible internships and/or entry-level accounting positions. Better job placement could also lead to an increase in enrollment, which had a 13% drop two years ago.
   
a. **2019 Update:** The Career Specialist arranged mock interviews for our accounting students in conjunction with the BUSN 166, Professional Employment Preparation course. The interviews were arranged with Accountemps, a major accounting job placement service and has resulted in employment for several accounting students. The Vice-President of Accountemps is an active member of our Advisory Board.

### 3. Program Student Learning Outcomes

**Program Learning Outcomes**

Upon completion of the program, students will be able to do the following:
• Perform basic accounting tasks and maintain accurate accounting systems including the preparation of financial statements.
• Use appropriate software to complete accounting/bookkeeping tasks.
• Access, analyze, and interpret information to make judgments and to solve business problems.
• Practice within the legal and ethical parameters of the profession.
• Interact with customers, vendors, and co-workers in ways that effectively support the work to be accomplished and customer satisfaction.
• Organize, prioritize, and perform work tasks to meet deadlines and schedules.
• Compose clear and accurate business documents.
• Demonstrate knowledge of wage/hour, payroll taxes and Hawai‘i General Excise Tax laws.
• Demonstrate knowledge of income tax laws and prepare income tax returns.
• Utilize resources needed to find a job.
• Perform duties at a worksite according to industry standards.

Program Learning Outcomes assessed

• Access, analyze, and interpret information to make judgments and to solve business problems.
• Practice within the legal and ethical parameters of the profession.
• Organize, prioritize, and perform work tasks to meet deadlines and schedules.
• Compose clear and accurate business documents.
• Demonstrate knowledge of income tax laws and prepare income tax returns.

Assessment Results

Accounting program courses are assessed once every five years. The courses assessed in the 2018-2019 academic year were ACC 134, Individual Income Taxation and BLAW 200, Legal Environment of Business to meet the five-year cycle.

ACC 134: All course learning outcomes (CLO) were assessed through evaluation of the capstone tax project. The CLOs are:

1. Ethically and accurately apply federal and state laws to prepare individual tax returns.
2. Use basic tax research techniques.)

The course was assessed through the results of a comprehensive capstone tax project assigned to students at the end of the semester. The project required students to prepare federal and state tax returns using tax
research techniques acquired throughout the semester. 18 students completed the project. 17 students (94%) completed the project with a score of 90% or above.

BLAW 200: 3 of 4 CLOs were assessed through the evaluation of the comprehensive course final exam. The CLOs assessed are:

1. Identify legal principles that apply to factual business situations and evaluate the ethical and social consequences of business decisions.
2. Identify business laws that apply to students and propose appropriate legal action.
3. Identify various forms of business documents and entities.

The course was assessed through the results of a comprehensive final exam assigned to students at the end of the semester. The exam required students to answer questions related to course content covered throughout the semester. 29 students completed the exam. 21 students (72%) of the students reached a grade of C or above for the final exam.

The assessment results and supporting documentation for both courses have been reported to the college’s Institutional Assessment Specialist. Documentation of the assessment is also stored in the Accounting department’s shared Google drive and Laulima site.

Changes that have been made as a result of the assessments

Due to the successful results of both course assessments, changes were not warranted.

4. Action Plan

2019: The accounting program is in the Healthy range from both Demand and Efficiency. One measurement of concern is in the Efficiency category with the Majors to FTE BOR Appointed Faculty ratio. The goal of the accounting program is to maintain the Healthy rating for Demand and Efficiency and improve the Effectiveness rating from Cautionary to Healthy. Overall Effectiveness is in the Cautionary range at 36 (142 majors / 4 FTE BOR Appointed Faculty). The Program would like to fill a vacancy and improve our score in this area by hiring a full-time tenure-track accounting faculty. Filling the fifth full-time faculty position would bring this score to 34.4 (142 majors / 5 FTE = 28.4), which would move the program into the Healthy range. In addition, adding the fifth full-time accounting instructor can help us distribute extra-curricular responsibilities better so faculty can have more time to focus on improving our programs and/or teaching strategies and materials.

To maintain the Healthy ratings in Demand and Efficiency, the accounting program continues to support the need for a second full-time academic counselor dedicated to accounting and other business programs. Having a second full-time academic counselor would help to support the campus WIG to keep the students we currently have. Part-time students are challenged with many additional responsibilities and can be at risk for dropping out. A second full-time academic counselor dedicated to business students would allow each counselor to spend adequate time with each student, helping them to stay on track towards completion of our programs. The current full-time academic counselor’s workload has recently increased with her appointment as a unit head. In addition, our business counselor should be supported so that she may pursue additional leadership and other campus initiatives.
Another goal of the business program is to identify possible candidates for our accounting programs from our Exploratory Business Major and Native Hawaiian student population. The academic counselor position could provide the support needed to achieve our goals. We will be better equipped to increase persistence by filling the fifth full-time accounting faculty vacancy and adding a second full-time business academic counselor.

## 5. Resource Implications

(physical, human, financial)

### Personnel Resources

1. The Accounting Program continues to support the need for a full-time second academic counselor dedicated to the Business Division. This would also support the campus’ WIG to keep the students that we currently have. Part-time students can easily lose track of their academic focus as they need to juggle multiple responsibilities. A second academic counselor would allow each counselor to connect directly and assist with more students in our program to help keep then on track and eventually complete the program.

2. The Accounting Program continues to support the need for a fifth full-time tenure-track accounting position to help support the additional responsibilities that extend beyond teaching (i.e. assessment, retention efforts, etc.) A fifth full-time tenure-track accounting faculty would put our program’s ratio of Majors to FTE BOA Appointed Faculty indicator in the healthy range (142 majors / 5 FTE = 28.4) which would also help us maintain our healthy Efficiency rating.

We will be better equipped to support the campus’ WIG to keep the students we have. Addressing completion and persistence are key to keeping the students we have by addressing completion and persistence. Filling the fifth full-time accounting faculty vacancy and adding a second full-time business academic counselor can help us support additional efforts towards retention and persistence.

### Operating Resources

Upgrade the computer hardware in BE229 and BE228, as they are in desperate need of update. Many computers take several minutes to load up and the monitors are small, which makes completing work and following along in class difficult for students. New computer hardware is needed in order for students to learn efficiently and effectively in class. Although the computer hardware on the computer labs falls outside of the Business Division’s responsibility, we are requesting to make this a top priority for the campus as far as operating resources are concerned. It would also be beneficial to update the monitor and whiteboards and add an Elmo to allow instructors to project various teaching materials onto a large screen.

Many of our accounting courses are taught in BE-104. We currently have an instructor PC which meets our needs, but we are in need of a computer cart which allows enough space to organize our teaching resources. Due to the inability of instructors to properly organize resources, the current cart does not allow instructors to efficiently use instruction time. In addition, the visual projector (Elmo) which is attached to the current cart does not properly project our accounting worksheets. Accounting is learned through practice, and the worksheets are an essential teaching tool which promotes student practice. A visual projector which adequately projects the worksheets will help students learn.