Leeward Community College Comprehensive Review and Evaluation - 2021

Program or Unit Name:
Accounting Program

Assessment Period
August 2017 to May 2021

College Mission
At Leeward Community College, we work together to nurture and inspire all students. We help them attain their goals through high-quality liberal arts and career and technical education. We foster students to become responsible global citizens locally, nationally, and internationally. We advance the educational goals of all students with a special commitment to Native Hawaiians.

Program or Unit Mission
The Leeward Accounting Program meets the career and academic needs for a wide range of students and supplies the community with entry level accounting employees. For students desiring short-term training the Program offers a certificate that teaches basic accounting knowledge and skills for small businesses. For individuals seeking entry level positions in accounting, the Program offers a one-year certificate and a two-year degree that qualify completers for clerk and bookkeeper positions. The Program provides basic accounting courses required by other business programs. Individuals needing specialized accounting knowledge can just take such courses as desired. Students planning to earn four year business degrees can get a good start by taking Leeward CC’s business courses that can be transferred to meet requirements at other campuses. Students who are unsure of a major are welcome to take our introductory courses to see the relevance of accounting. No matter how big or small, no matter what industry, every business and organization has a need for workers with varying depths of accounting knowledge. Accounting is the language of business.
Part I. Executive Summary of Program or Unit Status

The Accounting Program continues to be in the Healthy range overall. This was due to Demand and Effectiveness consistently being in the healthy range in the past 5 years. The number of Accounting majors has been declining in the past years from 175 in the 2016-2017 academic year down to 133 in 2020-2021 academic year.

The Accounting Program meets the Perkins Indicators in current academic year. Accounting continues to be a Program with high demand and assessment data shows students are achieving program learning outcomes.

Part II. Program or Unit Description

The Program is designed to prepare students for immediate and future employment and career advancement. It 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.

AS Accounting Degree Program Learning Outcomes (PLOs)

Upon completion of the Program, students will be able to do the following:

1. Perform basic accounting tasks and maintain accurate accounting systems including the preparation of financial statements.
2. Use appropriate software to complete accounting/bookkeeping tasks.
3. Access, analyze, and interpret information to solve business problems.
4. Perform accounting tasks within the legal and ethical parameters of the profession.
5. Interact with customers, vendors, and co-workers in ways that effectively support the work to be accomplished and customer satisfaction.
6. Organize, prioritize, and perform work tasks to meet deadlines and schedules.
7. Compose clear and accurate business documents.
8. Prepare payroll reports in accordance with wage/hour, payroll taxes and Hawaii General Excise Tax laws.
9. Demonstrate the use of resources in searching for a job.
10. Perform duties at a worksite according to industry standards.

The Accounting Program offers the following certificates and degree:
Certificate of Completion in Small Business Accounting: The Certificate of Completion 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 by attending live or online classes. (12 or 15 credits)
**Academic Subject Certificate:** The Academic Subject Certificate in Accounting will provide students with an opportunity to focus their elective studies on acquiring accounting skills. Students interested in exploring accounting as a possible major at a four-year institution can take these courses while earning their AA degree. Students also will have the opportunity to show potential employers they have accounting skills improving their chances of getting an accounting clerk position. Students holding this certificate will also be able to present themselves as receiving specialized training in accounting, which will greatly enhance their employment potential and admission into four-year business programs. (15 credits)

**Certificate of Achievement in Accounting:** The Certificate of Achievement is designed to prepare the student for entry-level accounting positions in accounts receivable, accounts payable, payroll, inventory, and other related fields. (31 credits)

**Associate in Science degree in Accounting:** The Associate in Science degree is designed to fully prepare the student for entry-level accounting positions in accounts receivable, accounts payable, payroll, inventory, bookkeeping, and other related fields. (60 credits)

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 has been articulated so students can transfer into UH West Oahu’s Bachelor of Arts in Business Administration program as juniors. The Program provided nonmajors 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 Program's key offerings (opportunities, experiences, areas of study that help program participants meet program goals).
- See above

The target audience or stakeholders (types of individuals or groups that would benefit from the Program).
- See above

Faculty, staff, and resources

Accounting Instructional Faculty (full-time, permanent)
- Tina Lee, Associate Professor/ Division Chair
- Evelyn Wong, Associate Professor
- Mellissa Moody, Instructor/Program Coordinator -Fall 2021

Business Division staff
- Tina Lee, Associate Professor/Division Chair
- Joy Lane, Assistant Professor/Business Counselor
- Rien Vidad, Academic Specialist
- Melinda Lee, Division Secretary

Articulation agreements, community connections, advisory committees, internships and co-ops, K-12 connections

- 4/16/2016 Transfer Agreement between Leeward Community College AS Accounting to UHWO Bachelor of Arts in Business Administration.
- Leeward CC Accounting Program Advisory Board
  Adele Lum, Standard Capital Group, Inc.
  Abigail Jacinto, Accountemps
  Frank Kudo, University of Hawai‘i – West O'ahu
  Michael Lam, Administrative Solutions, Inc.
  James Oshiro, Oshiro & Chun CPAs, Inc.
  Marino Takara, State of Hawai‘i, Department of Commerce & Consumer Affairs
  Lisa Yoza, TRUSTA, An Accountancy Corporation
  Katie Ladgraf, University of Hawai‘i - West O'ahu
  Hamid Pourjalali, UH Mānoa School of Accountancy
  Ann Katekaru, Inkinen

- The Accounting Program utilizes various part-time lecturers including two who are business teachers in local high schools.

Program Delivery of activities
Activities for the Accounting Program are delivered face-to-face, hybrid, Zoom and online asynchronous.

Part III. Analysis of Program or Unit Data

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</thead>
<tbody>
<tr>
<td>Demand</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
</tr>
<tr>
<td>#2 New &amp; Replacement Positions (County Prorated)</td>
<td>657</td>
<td>641</td>
<td>634</td>
<td>1196</td>
<td>1074</td>
</tr>
<tr>
<td>#3 Number of Majors</td>
<td>175</td>
<td>172</td>
<td>142</td>
<td>139</td>
<td>133</td>
</tr>
<tr>
<td>Efficiency</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
<td>Healthy</td>
</tr>
<tr>
<td>#10 Fill Rate</td>
<td>85.90%</td>
<td>80.10%</td>
<td>77.80%</td>
<td>78.20%</td>
<td>81.40%</td>
</tr>
<tr>
<td>#12 Majors to FTE BOR Appointed Faculty</td>
<td>44</td>
<td>43</td>
<td>36</td>
<td>35</td>
<td>33</td>
</tr>
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<tr>
<td>Effectiveness</td>
<td>Progressing</td>
<td>Progressing</td>
<td>Progressing</td>
<td>Progressing</td>
<td>Progressing</td>
</tr>
<tr>
<td>#19 Persistence Fall to Spring</td>
<td>62%</td>
<td>73%</td>
<td>59%</td>
<td>69%</td>
<td>68%</td>
</tr>
<tr>
<td>#20 Unduplicated Degrees/Certificates Awarded</td>
<td>53</td>
<td>56</td>
<td>68</td>
<td>55</td>
<td>49</td>
</tr>
</tbody>
</table>

**OVERALL PROGRAM HEALTH: HEALTHY**

**Demand:** From the 2016-2017 academic year to the 2020-2021 academic year, the Accounting Program was deemed Healthy for the Demand Indicators. The New and Replacement positions (county prorated) indicator shows a dramatic increase in the past two years. At the same time, the number of Leeward CC’s Accounting Majors has been in a steady decline. This gap in the number of New and Replacement positions and Accounting majors presents an excellent opportunity to market our Program to existing Leeward CC’s students, especially to Exploratory Business Majors and Native Hawaiian students. Moreover, we could market to high school graduates and community members looking to change careers or earn specialized knowledge in tax, QuickBooks, Microsoft Office, etc.

Although we have seen the number of majors decline in the past years, Leeward CC's Accounting Program continues to have the most significant number of Accounting majors in the UHCC system.

![New & Replacement Positions (County Prorated)](chart1)

![Number of Majors](chart2)

**EFFICIENCY:** The overall Efficiency rating for the Accounting Program is Healthy. The fill rate was consistently within the Healthy range in the past five years. The other indicator for Efficiency is the 33 to 1 ratio for Majors to FTE BOR Appointed Faculty that falls in the Healthy range (15-35 to 1).
EFFECTIVENESS: The overall Effectiveness rating for the Accounting Program is Progressing. Persistence Fall to Spring continues to fall short of the healthy range; however, in the past two years, there was a noticeable improvement from the low of 59% in the 2017-2018 academic year to 68% in the current year. In addition, although the Unduplicated Degrees/Certificates Awarded show a continual decline in the past five years, the Transfers to UH 4-yr show an upward trend with 25 in the current year approaching the high of 28 in 2016-2017 academic year.

DISTANCE EDUCATION (DE): The performance of the Program's DE classes continues to be consistently strong, with an offering of over 70 classes and enrollment of 1,380 in the academic year 2020-2021. Over half of the Program's classes are delivered completely online. The Fill rate has been consistently around 80%, with a Successful completion rate of 75%.

PERKINS CORE INDICATORS: For 2016-2017, the Accounting Program met two of the four Perkins indicators.

- 1P1 Technical Skills Attainment: Not Met. The Program score of 92.68 was just shy of the goal of 92.92.
- 2P1 Completion: Met. The score of 58.54 met the goal of 51.51.
- 3P1 Student Retention or Transfer: Met. The score of 89.19 met the goal of 81.81.
- 4P1 Student Placement: Not met. The actual score of 40 failed to meet the goal of 64.51.

For the 2017-2018 academic year, the Accounting Program met two of the Perkins Indicators.

- 1P1 Technical Skills Attainment: Not Met. The accounting score of 88.89 reflected a slight decrease from the prior year’s 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 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.

For 2018-2019 the Program did not meet its Perkins indicators. However, there was an improvement in two areas:

• 1P1 Technical Skills Attained – Actual score increased from 88.89 from the previous year to 93.88, which was just shy of the goal of 94.75.

• 2P1 Completion – Actual score increased from 44.44 from the previous year to 51.02. Student retention or transfer and student placement decreased from the last academic year and did not meet the set goal.

For 2019-2020 the Program met both the Perkins indicator.

• 1P1 Technical Skills Attainment: Met. The score of 83.33 met the goal of 33.

• 2P1 Completion: Met. The goal of 33 was met with an actual score of 54.12.

In the past four years, the Accounting Program fell short of meeting the 1P1 Technical Skills Attainment set goals but came very close each year. In 2016-2017, the Program missed the goal by 0.24, in 2017-2018, it missed by 2.43 and in 2018-2019 missed by 0.87. In the current ARPD (2020-2021), the Program met the goal of 33 with an actual score of 83.33.

2P1 Earned Recognized Credential (formerly) Completion was met in 2016-2017 and 2019-2020. In 2017-2018 the Program came close to meeting the goal of 55 with a score of 54.72, a difference of 0.28. However, in 2018-2019 the Program failed to meet the goal of 61 with a score of 51.02.

3P1 Student Retention or Transfer was met in 2016-2017 and 2017-2018. This indicator was not met in 2018-2019 and was not applicable in 2019-2020.

4P1 Student Placement was met in 2017-2018 and was not met in 2016-2017 and 2018-2019. In the current year, this indicator is not applicable.

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 years, 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 various outreach programs for our students.

In addition, the Business Division has several initiatives aimed at addressing student retention including Business Peer Mentors, Live to Online Class Support and Virtual Business Student One-Stop Center. To address the low student placement scores, the Business Division has put a Career Specialist in place to work on several initiatives, including creating relationships
with industry partners that are actively looking to hire business graduates and arranging students near graduating in a mock interview with professionals in the field.

The Accounting Program supports the College's wildly important goal of keeping the students we have and we hope to accomplish this goal by supporting our students every step of the way.

Part IV.A. Analysis of Program or Unit Measurable Goals (previously known as service area outcomes or SAOs), Program Level Outcomes (PLOs) and Student Learning Outcomes (SLOs)

The Accounting Program assessments of PLOs are done at the course level and linked to the Program's student learning outcomes. The Program assesses all courses that it coordinates once every five years. Data collected could be from test questions, rubrics from assignments, projects, etc. For courses under the coordination of the Accounting Program, students are expected to satisfactorily complete all assessments at a rate of 70% or higher.

AS Accounting Degree Program Learning Outcomes (PLOs)

Upon completion of the Program, students will be able to do the following:

1. Perform basic accounting tasks and maintain accurate accounting systems including the preparation of financial statements.
2. Use appropriate software to complete accounting/bookkeeping tasks.
3. Access, analyze, and interpret information to solve business problems.
4. Perform accounting tasks within the legal and ethical parameters of the profession.
5. Interact with customers, vendors, and co-workers in ways that effectively support the work to be accomplished and customer satisfaction.
6. Organize, prioritize, and perform work tasks to meet deadlines and schedules.
7. Compose clear and accurate business documents.
8. Prepare payroll reports in accordance with wage/hour, payroll taxes and Hawaii General Excise Tax laws.
9. Demonstrate the use of resources in searching for a job.
10. Perform duties at a worksite according to industry standards.

The table below maps the PLOs to the courses used for assessments with the corresponding CLOs. Whether each course’s SLOs were assessed in the past 5 years is also indicated.

<table>
<thead>
<tr>
<th>PLO</th>
<th>ACC 124</th>
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|     | • Complete the accounting cycle, with emphasis on practical application of accounting principles.  
<pre><code> | • Analyze, record, report and interpret business activities of a service and merchandising organization using current accounting and ethical standards. | Yes |
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<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>PLO</th>
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<tbody>
<tr>
<td>ACC 125</td>
<td>• Apply financial accounting procedures with an emphasis on long-term assets, long-term liabilities, and equity to include corporations and/or partnerships.</td>
<td>Yes</td>
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</table>
| ACC 201 | • Complete the accounting cycle for a service and merchandising organization using current accounting standards.  
• Analyze the effects of business transactions on the financial statements of an organization.  
• Identify and apply basic internal control principles and accounting ethics in a business setting. | Yes |
| ACC 252 | PLO2  
• Apply fundamental accounting principles to set up and maintain records using QuickBooks.  
• Evaluate and communicate business performance based on various reports. | Yes |
| ACC 202 | PLO3  
• Analyze, record, report and interpret business activities of a manufacturing organization using current accounting standards.  
• Prepare information and reports that may be used by management for planning, control and decision making purposes.  
• Evaluate alternatives using various methods of entity-wide and project financing.  
• Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques. | Yes |
| BLAW 200 | PLO4  
• Identify legal principles that apply to factual business situations and evaluate the ethical and social consequences of business decisions.  
• Organize legal principles in a business situation and predict possible legal consequences.  
• Identify business laws that apply to students and propose appropriate legal action.  
• Identify various forms of business documents and entities. | Yes |
| BUSN 164 | PLO5  
• Identify or model professional behavior acceptable in a business setting.  
• Communicate effectively with diverse audiences using various methods of communication.  
• Analyze business situations and prescribe appropriate solutions to resolve conflicts.  
• Develop/Prepare lists of resources for career success. | Yes |
| BUS 101 and All accounting courses | PLO6  
• Identify and describe software, hardware, communications, network terminology, social media, and mobile technology concepts. | Yes |
- Describe ethical, legal and social implications of using technology.
- Utilize office productivity applications to carry out business tasks, including creating documents, creating spreadsheets, creating slideshow presentations, creating and using databases, and creating a web page.
- Use the Internet to conduct research and communicate.

<table>
<thead>
<tr>
<th>PLO7</th>
<th>BUS 101</th>
<th>Yes</th>
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<tr>
<td></td>
<td>Identify and describe software, hardware, communications, network terminology, social media, and mobile technology concepts.</td>
<td></td>
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<tr>
<td></td>
<td>Describe ethical, legal and social implications of using technology.</td>
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<td></td>
<td>Utilize office productivity applications to carry out business tasks, including creating documents, creating spreadsheets, creating slideshow presentations, creating and using databases, and creating a web page.</td>
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<td></td>
<td>Use the Internet to conduct research and communicate.</td>
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<tr>
<th>PLO8</th>
<th>ACC 132</th>
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<tbody>
<tr>
<td></td>
<td>Ethically and accurately prepare and report payroll according to federal and state laws.</td>
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<td></td>
<td>Ethically and accurately prepare and report payroll according to federal and state laws.</td>
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<tr>
<th>PLO9</th>
<th>ACC 134</th>
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<tbody>
<tr>
<td></td>
<td>Ethically and accurately apply federal and state laws to prepare individual tax returns.</td>
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<td></td>
<td>Use basic tax research techniques.</td>
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<td></td>
<td>ACC 137</td>
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<tr>
<td></td>
<td>Ethically and accurately interpret and apply federal and state laws to prepare business tax returns.</td>
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<td></td>
<td>Demonstrate basic tax research related to business entities.</td>
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<tr>
<th>PLO10</th>
<th>BUSN166</th>
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<td></td>
<td>Prepare a career portfolio that encompasses business and human resources best practices for ongoing career development.</td>
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<tr>
<th>PLO11</th>
<th>BUSN 193V</th>
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<tr>
<td></td>
<td>Perform duties at a worksite according to industry standards.</td>
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All of the CLOs met the minimum of 70% of students that took the assessment earning a passing score. Results of the assessments from 2017 – 2021 have been reported to the College's Institutional Assessment Specialist. Documentation of the Assessments is also stored in the Accounting department's shared Google drive.
Part IV.B. Curriculum Revision and Review (For Instructional Programs)

There are no significant modifications made to the Accounting Program. The effective term for AS-ACCT in Kuali is Fall 2019, which means that a review was completed in 2018. Below is a list of the Program courses with curriculum effective dates:

- ACC 124, ACC 125, ACC 201 – Fall 201
- ACC 132, BUSN 164, BUSN 166, BUSN 193V – Fall 2020
- ACC 134, ACC 137, ACC 202, ACC 252-Fall 2019
- BLAW 200, BUS 101 -Fall 2018

Part V. Survey Results (if applicable)

N/A

Part VI. Overview Analysis of Program or Unit

The Program’s overall status has been consistently Healthy in the past 5 years. Demand is in the healthy range, with New and Replacement positions trending upwards. Both indicators for Efficiency are also in the healthy range in the past five years. Although Effectiveness is in the Progressing range, there are also improvements in some of the measures. The Program is performing well in Distance education, with over 70 class offerings and enrollment increasing. In the current year, both Perkin's indicators were met. However, in previous years the Program fell short of meeting the set goals.

Part VII. Action Plan

As stated in our 2020-2021 ARPD report, we reiterate our action plan as follows. Accounting is vital for our economy as all entities (business, government, non-profit) need accounting to function. In this time of economic crisis, providing graduates with this essential skill is more vital than ever. Producing graduates with job-ready accounting skills not only addresses the College’s mission of providing technical education for our students but will also help the State of Hawaii with meeting the current workforce needs.

In the next academic year, we will continue to focus on “Effectiveness" as the Program was in the "Progressing" range due to a drop in unduplicated degrees/certificates awarded. Finances continue to be one of the biggest challenges for students when it comes to continuing with their education, to help alleviate some of the financial stress exasperated by the pandemic, we adopted Cengage Unlimited (learning management system) in all of our accounting courses in the Fall 2021 semester. We will analyze the impact of this change in the upcoming year. However, we will continue to explore various publisher packages and price models to find the best fit for our
students. Finding the most economical course resource option for our accounting textbooks will hopefully allow more students to continue their education and ultimately increase our persistence and completion rates.

In 2021, the UH Accounting Program Coordinating Council (PCC) met over the summer to respond to the UHCC Budget Memos. The summer long initiative ended with a state-wide Accounting Advisory Board panel discussion with industry representatives from each county in Hawai‘i. The main takeaways from this discussion was the confirmation of a strong outlook for Accounting graduates and high demand for graduates with the skills taught in the 2-year Accounting program. The PCC also formulated several next-step action items:

1. In response to the industry panel’s recommendation to teach both versions of online and desktop QuickBooks, all ACC 252 will teach and expose students to both the online and desktop version, focusing on one or the other depending on campus.

2. The Cross-Campus PCC will collaborate on a Perkins for industry certifications in QuickBooks as a pilot for increasing industry-valued certifications within the Accounting field across all campuses.

3. To meet the increasingly high demand for new statewide positions (975) in Accounting Technology/Technician and Bookkeeping, the cross-campus PCC group would like to partner with UHCC System to create cohesive marketing communication highlighting the life-long career and career ladder of the modern accounting profession. Providing key information about the different strengths and roles of different accounting specialties and related paths. Showcase alumni from all campuses.

4. The Accounting Cross Campus PCC will continue in its efforts to coordinate course offerings for increased efficiencies and reduce low enrolled courses across campuses.

Action Item #1 & #2 – The Perkins proposal that was submitted by the PCC in Fall 2021 was not approved as QuickBooks was not on the list of highly sought credentials. We still believe that a QuickBooks certification would be valued in the Accounting workforce so are continuing to explore ways to integrate this into our Program. The Accounting faculty member that was awarded a sabbatical in Fall 2021 is exploring options for our students, including an experimental QuickBooks test prep class. Her research will be shared with the Accounting Department in Spring 2022 and we will proceed accordingly based on her findings.

Action Item #3 – With the steady decline in majors in the Accounting program over the past five years, we have recognized the need to recruit more students and market our Program to meet the high demand for accounting graduates. This will be a topic of discussion at an upcoming UH System-Wide Accounting (including the four-year campuses) meeting scheduled for January 2022. Marketing at a system-level would have a greater impact and benefit all of the Accounting programs in the UH system. All three full-time Accounting faculty will be in attendance for this meeting so will contribute to the system-wide effort to promote the Accounting profession and recruit more majors in our programs.
Action Item #4 – The Accounting PCC has coordinated its Accounting class offerings since Spring 2021 and will continue to do so in an effort to maximize Efficiency for our programs.

Part VII. Resource and Budget Implications

The Program is aware of the hiring restrictions due to budget concerns; however, we would like to note in this report that the Program have been asking to fill a position for a second business counselor in the past four years. A second business counselor would allow each to connect directly and assist with students in our Program to help them on track and eventually complete their degrees. This would also help retention and persistence rates, which supports the College’s WIG to keep the students we have.

The Accounting Program, as noted in the Effectiveness analysis section, supports the need for a fourth full-time tenure track accounting position vacated by a faculty member who retired to maintain a healthy Efficiency status and to help support the additional responsibilities that extend beyond teaching (i.e., assessment, retention efforts, etc.)