APPENDIX C: PROGRAM REVIEW FOR ESTABLISHED PROGRAMS

Kaua‘i Community College
PROGRAM REVIEW TEMPLATE
Instructional Programs

Program/Unit Name: ACCOUNTING

Report Prepared/Edited by: BECKY SANTOS
Other Review Participants:

Reviewed by Dean: 

Dean’s Signature: __________________________ Date: __________________________

Date submitted to Program Review Committee: __________________________

GENERAL INSTRUCTIONS
- To use this template, replace probes/bullets with your responses.
- When writing, direct your review to someone not familiar with your program.
- Include page numbers.
- When possible, demonstrate links between statements/conclusions/analysis and data.
- Include data sets used in your appendix.
- Spell out program acronyms when introducing for the first time.
- In your action plan, please address all program goals, even if actions are ongoing.
I. PROGRAM DESCRIPTION AND BACKGROUND

- Provide a brief general description of the program and any relevant background/historical information. Include information about numbers of faculty and FTE. If the program was created subsequent to the opening of the college, provide information related to its development.
- How is this program consistent with the mission of Kaua‘i Community College?
- What are the program’s key central functions? List and describe the services provided by the program.

Brief general description of the program

The accounting curriculum promotes the dynamic yet practical nature of the accounting profession. An emphasis on the integration of knowledge and technology forms a solid foundation that will support versatile career and educational endeavors. Students are engaged in skills and competencies to succeed as paraprofessionals in business environments such as bookkeeping, payroll processing, tax preparation or supporting roles in government, new or continuing small businesses, or other large industries such as hospitality, tourism, or agriculture. All certificates and degrees allow students to blend a mixture of college-level, technical, occupational, and/or baccalaureate-leading, transferable courses. The curriculum is considerate of socio-economic and academic diversity and encourages life-long learning.

The accounting program’s mission is to provide quality education which will prepare students for accounting-related occupations; promote positive work ethics and attitudes stressing accountability, cultural understanding, quality, positive interpersonal skills and professionalism; and support students by providing academic, social and emotional confidence to achieve immediate and future life-long goals.

Faculty and FTE

The accounting program (the program) is currently fielded by 1.5 full-time equivalent instructors. In the past, the program was fielded by 2.0 full-time equivalent instructors. These instructors dedicated 25+ years to the program and retired in 2010. Due to the change in faculty, the program has been in transition, but remains strong in its curriculum and success data.

Background/historical information related to its development subsequent to the opening of the college.

The accounting curriculum carried over to Kauai Community College from Kauai Technical School.

In the early 1990’s all courses were re-numbered at the 100-or-above level to reflect their academic rigor. This renumbering facilitated the development of a career ladder with UH West Oahu and increased the number of courses articulated with other four-year colleges and universities.
PROGRAM: ACCOUNTING

I. PROGRAM DESCRIPTION AND BACKGROUND

**Services provided by the program:**
Prior to fall 2012, the program offered only the following credentials:
- Associate in Applied Science Degree
- Certificate of Achievement

The program has since expanded its credentials to include the following:
- Associate in Applied Science Degree
- Certificate of Achievement
- Certificate of Completion: Individual Income Tax Preparer
- Certificate of Completion: Payroll Preparer
- Certificate of Completion: Small Business Accounting
- Certificate of Completion: Accounting Assistant
- Certificate of Completion: Accounting Office Assistant
- Certificate of Completion: Entrepreneurship
- Certificate of Competence: Basic Accounting

Upon completion of the program, students will be able to:

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

Along with courses in Business, Technology, Management, Law, Sales and Marketing, Hospitality, and Liberal Arts, the program provides the following core accounting courses:

1. ACC 124: Principles of Accounting I
2. ACC 125: Principles of Accounting II
3. ACC 126: Principles of Accounting III
4. ACC 128: Practical Accounting Applications
5. ACC 132: Payroll and Hawai’i General Excise Tax
6. ACC 134: Income Tax Preparation
7. ACC 201: Introduction to Financial Accounting
8. ACC 202: Introduction to Managerial Accounting
II. PROGRAM GOALS
Describe the program’s goals and demonstrate how they directly relate to the College’s goals. The following table demonstrating the relationship between college goals and program goals:

<table>
<thead>
<tr>
<th>College Goals</th>
<th>Program Goals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Access: To provide open access to</td>
<td>1.1 <strong>Outreach:</strong> Approach outreach using a grass roots effort beginning with</td>
</tr>
<tr>
<td>educational excellence for a diverse</td>
<td>the uses of branded program marketing materials.</td>
</tr>
<tr>
<td>student population.</td>
<td>1.2 <strong>Enrollment:</strong> Build upon outreach grass roots effort to retain students</td>
</tr>
<tr>
<td></td>
<td>by ensuring supported by a team made up of counselors, instructors, and other</td>
</tr>
<tr>
<td></td>
<td>student support.</td>
</tr>
<tr>
<td></td>
<td>1.3 <strong>Placement &amp; Scheduling:</strong> Encourage open communication between students,</td>
</tr>
<tr>
<td></td>
<td>regarding preferences for class times and instructional modes.</td>
</tr>
<tr>
<td></td>
<td>1.4 <strong>Support Services:</strong> Incorporate into the curriculum, the identification</td>
</tr>
<tr>
<td></td>
<td>and commitment student support services to students such as financial aid,</td>
</tr>
<tr>
<td></td>
<td>scholarships, career counseling, college success skills, and etc.</td>
</tr>
</tbody>
</table>
## PROGRAM: ACCOUNTING
### II. PROGRAM GOALS

<table>
<thead>
<tr>
<th>College Goals</th>
<th>Program Goals</th>
</tr>
</thead>
</table>
| **Learning and Teaching:** To promote excellence in learning and in teaching for transfer, career/technical, remedial/developmental education and lifelong learning. | **2.1 Articulation:** Ensure quality, relevancy, and currency of Accounting curriculum conversation and articulation within the UH college system.  

**2.2 Curriculum:** Enhance curriculum with the infusion of more technology within project based learning. Build upon system-wide faculty curriculum meetings; all student feedback to create a more meaningful learning experience for students.  

**2.3 Remedial/Developmental:** Evaluate and modify program and course details to remedial/developmental students and maintain program integrity. Advocate for tutoring services using various access modes.  

**2.4 Student Learning Outcomes:** Evaluate, assess, and modify student learning outcomes of industry, community, and program participants.  

**2.5 Academic Support:** Enhance curriculum with the infusion of more. Collaborate resources to improve student utilization and access to academic support services.  

**2.6 Faculty & Staff:** Ensure that the program and its courses are adequately staffed enrollment and success. Advocate for training and support for faculty to provide and consultation in and out of the classroom.  

**2.7 Facilities:** Advocate for a learning environment that infuses technology, is work promotes workplace safety.  

**2.8 Financial Resources:** Utilize existing financial resources efficiently and effectively entrepreneurial and alternative funding sources to support program goals.
### PROGRAM: ACCOUNTING

#### II. PROGRAM GOALS

<table>
<thead>
<tr>
<th>College Goals</th>
<th>Program Goals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Workforce Development:</strong></td>
<td><strong>3.1 Program articulation with workforce needs</strong> Ensure quality, relevancy, and curriculum through continual conversation and articulation within the UH college with program advisory board preferences and concerns.</td>
</tr>
<tr>
<td>To provide a trained workforce by offering programs that prepare students for both employment and future career development.</td>
<td><strong>3.2 Certification / Licensure, Job Placement, Transfer:</strong> Improve rates of accountir placement, and/or transfer to appropriate accounting baccalaureate programs through program accreditation and/or alignment of accounting curriculum with external st</td>
</tr>
<tr>
<td></td>
<td><strong>Program Goals</strong></td>
</tr>
<tr>
<td><strong>Personal Development:</strong></td>
<td>4.1 Faculty/Staff Development:      Advocate for training and support for faculty to pr development opportunities provided by Accounting Professional organizations.</td>
</tr>
<tr>
<td>To provide life-long learning opportunities in the areas of personal and professional development.</td>
<td>4.2 Student Development: Enhance student development through the use of technol learning. Encourage student industry knowledge through interaction in accountin student/professional mixer events.</td>
</tr>
<tr>
<td><strong>Community Development:</strong></td>
<td><strong>Program Goals</strong></td>
</tr>
<tr>
<td>To contribute to community development and enrichment through campus leadership and collaboration.</td>
<td><strong>5.1 Leadership:</strong> Encourage leadership, on and off campus, that uses innovative, en enrich community development.</td>
</tr>
<tr>
<td></td>
<td><strong>5.2 Collaboration:</strong> Collaborate with campus programs, support units, public educati community college and universities to define alliances and approaches to commu</td>
</tr>
<tr>
<td>College Goals</td>
<td>Program Goals</td>
</tr>
<tr>
<td>---------------</td>
<td>---------------</td>
</tr>
<tr>
<td><strong>Diversity:</strong> To foster global understanding and appreciation for diversity.</td>
<td>6.1 <em>Diversity:</em> Foster an appreciation for diversity through student co-curricular prog</td>
</tr>
</tbody>
</table>
PROGRAM: ACCOUNTING
1. ACCESS
1.1 OUTREACH

1. Access:
To provide open access to educational excellence for a diverse student population.

1.1 Outreach:
Increase access to and participation in college programs through coordinated and continually improving marketing and recruitment activities.
- Comment on your program's marketing and recruitment efforts.
  o How do students and the community at large learn about the program? (e.g. print publications, electronic publications, community activities...).
  o Are the results of your efforts satisfactory?
  o What improvements will you make in this area in the next 2 years?

Program Goal
Outreach: Approach outreach using a grass roots effort beginning with existing program majors and the uses of branded program marketing materials.

What the program has done:
 a) Use established College and Division means of communication such as the catalog, schedule of courses, college and career fairs, website, campus tours, and public service announcements to reach the off-campus, island community.

 b) Conduct credit courses and develop certificate offerings that are industry-appropriate and convenient to student schedules,

c) Incorporate guest speakers to enhance student understanding of the industry,

d) Incorporate field trips to expose students to the unique work environments of the industry.

e) Conduct annual accounting advisory committee meetings to collaborate on industry and educational issues.

f) Conduct periodic inquiries with individual accounting advisory group members requesting feedback on student performance and industry preferences.

g) Create meaningful brochures that communicate the value of the accounting profession and degree.

h) Create videos for student viewing during introductory courses and campus tours.

i) Maintain existence of a student accounting club to allow students a venue to explore the industry and profession based on their own needs assessment.

j) Partner with accounting organizations to provide professional education for community CPAs, tax practitioners, and bookkeepers.
PROGRAM: ACCOUNTING
1. ACCESS
1.1 OUTREACH

k) Collaborate with non-credit resources to identify students interested in the credit program and partner to create a seamless transition for success and completion.

l) Collaborate with counselors and career specialists in assisting students with decision making related to course selection and future employment opportunities.

m) Participate in special projects (grant opportunities) that allow the program to provide additional services for student success and completion such as accelerated online courses, transcript reviews, learning support and resources, and financial aid.

n) Evaluate student enrollment lists and initiate communication with students that have not completed certificates or degrees. Communications encourage the student to return and complete their goals and also provide information related to new services that may meet their needs.

o) Use social networking to provide information to students related to the profession, industry, educational best practices. The framework of the social network environment is an indirect marketing tool for the program.

p) Maintain awareness of high school programs, curriculum, and goals to better plan for student enrollment and college success.

q) Maintain communication with UH system-wide program curriculum committee members for support, feedback, and best practices for the accounting program as a whole.

r) Coordinate student/professional social events to promote networking and mentoring.

s) Hold outreach sessions in the community to market to program opportunities to interested individuals.

t) Promote pride and confidence in the accounting profession among the accounting students to enable students to be our primary marketing vehicle...student to student.

u) Interview all students in ACC 124 and ACC 201 to determine student goals and objectives. Identify potential accounting majors. Provide mentoring and advising as needed.

What the program would like to do going forward:

a) Maintain current activities to boost enrollment for future academic year enrollment.

b) Update campus web site current changes in program requirements and courses.
PROGRAM: ACCOUNTING
1. ACCESS
1.1 OUTREACH

c) Develop job placement coordination for students.

d) Use social networking to maintain communication with current and former students.

e) Brand the program with a logo and motto to use for marketing purposes and foster pride and belonging among accounting majors, faculty, and program advisory members.

f) Pursue funding for marketing materials such as banners and displays. Also leave-behind pieces such as informative, colorful and attractive brochures and logo-embossed knick knacks that enhance potential student interest at outreach college and career tables.

g) Request that student services and counselors be more involved and active in outreach programs.
**Program: Accounting**

1. Access

To provide open access to educational excellence for a diverse student population.

1.2 Enrollment:

Enhance educational success through retention initiatives.

- Comment on your program's retention efforts over the past 2 years.
  - How have these efforts affected enrollment and graduation rates?
  - Indicate program plans as a result of the analysis.
  - Identify institutional research data needed to effectively plan student retention strategies.

<table>
<thead>
<tr>
<th>Program Goal</th>
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<tbody>
<tr>
<td><strong>Enrollment:</strong> Build upon outreach grassroots effort to retain students by ensuring each student is supported by a team made up of counselors, instructors, and other student support services.</td>
</tr>
</tbody>
</table>

What the program has done:

**Enrollment:**

a) Continue to encourage accounting instructors and lecturers to teach non-accounting courses such as Business Math and Microsoft Excel courses to identify students that appear to have the talent required of a successful accounting student.

b) Use established College and Division means of communication such as the catalog, schedule of courses, college and career fairs, website, campus tours, and public service announcements to reach the off-campus, island community.

c) Conduct credit courses and develop certificate offerings that are industry-appropriate and student-convenient.

d) Collaborate with non-credit resources to identify students interested in the credit program and partner to create a seamless transition for success and completion.

e) Participate in special projects (grant opportunities) that allow the program to provide additional services for student success and completion such as accelerated online courses, transcript reviews, learning support and resources, and financial aid.

f) Evaluate student enrollment lists and initiate communication with students that have not completed certificates or degrees. Communications encourage the student to return and complete their goals and also provide information related to new services that may meet their needs.

g) Refer student's challenges to the appropriate student support resource (online tutoring, face-to-face tutoring, technology assistance, campus safety coordinator, peer mentor.)
h) Counsel current-semester students regarding course recommendations, course load, balance between work, family, and school, and instructors that are more conducive to a student’s learning style.

i) Educate students on the available degree/certificates and the required graduation form completion to request formal annotations of degree/certificate achievements on transcript.

j) Evaluate and modify the Multi-Year Program Offerings (MYPO) based on student needs regarding frequency and modality.

k) Promote pride and confidence in the accounting profession among the accounting students to enable students to be our primary marketing vehicle…student to student.

l) Interview all students in ACC 124 and ACC 201 to determine student goals and objectives. Identify potential accounting majors. Provide mentoring and advising as needed.

<table>
<thead>
<tr>
<th>Demand Indicators</th>
<th>08-09</th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
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</thead>
<tbody>
<tr>
<td>New &amp; Replacement Positions (State)</td>
<td>266</td>
<td>177</td>
<td>193</td>
<td>259</td>
<td>264</td>
</tr>
<tr>
<td>*New &amp; Replacement Positions (County Prorated)</td>
<td>12</td>
<td>8</td>
<td>12</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>*Number of Majors</td>
<td>60</td>
<td>68</td>
<td>74</td>
<td>70</td>
<td>73.5</td>
</tr>
<tr>
<td>SSH Program Majors in Program Classes</td>
<td>404</td>
<td>460</td>
<td>569</td>
<td>393</td>
<td>414</td>
</tr>
<tr>
<td>SSH Non-Majors in Program Classes</td>
<td>390</td>
<td>406</td>
<td>283</td>
<td>234</td>
<td>285</td>
</tr>
<tr>
<td>SSH in All Program Classes</td>
<td>794</td>
<td>866</td>
<td>852</td>
<td>627</td>
<td>699</td>
</tr>
<tr>
<td>FTE Enrollment in Program Classes</td>
<td>26</td>
<td>29</td>
<td>28</td>
<td>21</td>
<td>23</td>
</tr>
<tr>
<td>Total Number of Classes Taught</td>
<td>17</td>
<td>17</td>
<td>18</td>
<td>13</td>
<td>14</td>
</tr>
<tr>
<td>Demand Health Call</td>
<td>Unhealthy</td>
<td>Unhealthy</td>
<td>Unhealthy</td>
<td>Unhealthy</td>
<td>Unhealthy</td>
</tr>
</tbody>
</table>

Based on the annual program data, enrollment has been consistent and has a direct relationship with the economy. Historically, enrollment is higher when the economy is in recession. In addition, the number of jobs available in the community is lower during a recession period. All three factors equate to a demand health call of unhealthy. This means that there are either too much students for the available jobs or too much jobs for the amount of available students. Because the margin between unhealthy and healthy is so slim, the program believes that the demand health call will remain as unhealthy.

Although designated unhealthy according to the data above, the accounting profession remains to
be a viable and sustainable profession even in times of recession. Our students also have mobility to seek jobs out of state. Finally, the skills that each student learns also can support a student as an entrepreneur.

**What the program would like to do going forward:**

a) Maintain current activities to promote enrollment for future academic year enrollment.

b) Monitor all accounting students for achievement of goals and objectives. Identify needs, find resources, assist and guide student along their academic and professional path.

c) Obtain student support, comments, and buy-in on course offering and program related decisions, as appropriate, to be sure that the program is meeting student needs.

d) Promote more distance learning opportunities for required course program offerings in addition to the face-to-face day courses.

e) Request that student service counselors formally plan for student retention by actively supporting the accounting program and its students on a regular basis, year round and during the summer breaks.
PROGRAM: ACCOUNTING
1. ACCESS
1.3 PLACEMENT & SCHEDULING
1.3.1 PLACEMENT

1. Access:
To provide open access to educational excellence for a diverse student population.

1.3 Placement & Scheduling:
1.3.1 Placement:
Enhance utilization of placement testing and course scheduling processes.
- Is enrollment in any required program course dependent upon student performance on assessment/placement tests or prerequisites/co-requisites?
- Have results of these assessment/placement tests or prerequisites/co-requisites been demonstrated to be related to student success in the program.
- What strategies will your program use to improve the effectiveness of placement testing practices?

Program Goal
Placement & Scheduling: Encourage open communication between students, faculty, and counselors regarding preferences for class times and instructional modes.

What the program has done:
The program has three courses that require placement test scores to meet prerequisite requirements:

BUSN 189: Qualified for ENG 21, Introductory to College Reading and MATH 24, Elementary algebra I
ACC 124: Qualified for ENG 22, Introductory Composition
ACC 201: Qualified for ENG 100, Composition I

Prerequisites for BUSN 189 and ACC 201 are set by a system-wide articulation agreement. Based on student performance, discussions with Business division faculty, and prerequisites of similar courses at other campuses, we feel that the prerequisites are appropriate and adequately identify skills needed for a student to be successful in the course. Students needing a special exemption to the course prerequisite can approach teaching faculty for override consideration.

The campus provides support sessions for students to prepare for placement tests. The support sessions and placement tests are offered periodically to support student schedules and needs. Students are allowed to take the placement tests multiple times to increase their scores. The accounting program faculty encourages students to persevere in the placement test scoring, but also promotes self-awareness that perhaps a student taking a credit course at a lower level is more conducive to success in future courses that require a solid base in reading, writing, and math skills.
What the program would like to do going forward:

a) Maintain activities that support placement for student access to accounting courses.

b) Maintain the current prerequisite requirements for BUSN 189, ACC 124, and ACC 201.

c) Monitor retention, placement, and success rates.

d) Work with ENG and MATH faculty to define interventions and teaching methods that will improve reading, writing, and math abilities as it relates to program courses.
PROGRAM: ACCOUNTING
1. ACCESS
1.3 PLACEMENT & SCHEDULING
1.3.2 SCHEDULING

| 1. Access: |
| To provide open access to educational excellence for a diverse student population. |

| 1.3 Placement & Scheduling: |
| 1.3.2 Scheduling: |
| - Does the current scheduling method adequately support access and completion needs of students? |
| - Describe your scheduling method. |
| - What other data and/or approaches would help in improving the course scheduling procedure? |
| - Does your schedule meet the needs of special populations (Running Start, Early Admits, and Workforce)? |
| - Have you surveyed employers and scheduled according to their needs? |

| Program Goal |
| Placement & Scheduling: Encourage open communication between students, faculty, and counselors regarding preferences for class times and instructional modes. |

What the program has done:

The accounting program evaluates and modifies the Multi-Year Program Offerings (MYPO) based on student needs regarding frequency and modality annually. There are multiple questions asked when scheduling:

a) Will accounting majors be able to complete the required curriculum within a four-semester, consecutive term? This question assumes that students meet prerequisites required for enrollment in courses.

b) Are the program offerings meeting the needs of all students that may not be able to enroll in day courses? Alternative offerings would be night courses, distance learning and/or hybrid courses.

c) Are the program offerings meeting the needs of students that start their two-year college career in the spring semester as opposed to the fall semester?

d) Can the program support enrollment for courses offered in multiple semesters as opposed to one course offering per school year?
PROGRAM: ACCOUNTING
1. ACCESS
1.3 PLACEMENT & SCHEDULING
1.3.2 SCHEDULING

On a semester basis, the accounting program evaluates and schedules course offerings for the next semester. There are multiple questions asked when scheduling for the semester:

a) Are the course offerings in alignment with the MYPO?

b) Are the days and times of course offerings conducive to meeting student needs?

c) What format should the course be offered in – face-to-face, distance learning, hybrid?

d) Can the program support enrollment for additional course offerings related to courses that are offered only once per school year?

e) Are we able to meet the needs of our diverse population when scheduling semester courses?

Student majors and graduation numbers have steadily risen since fall 2008. The increase in student enrollment is a directly related to the economic slump that began in fall 2008. As the economy grows, the accounting program believes that the number of student majors and graduates will decrease due to available jobs in the marketplace.

The implementation of the certificates of competence and certificates of completion during the fall 2012 semester increased student’s eligibility for certificate notations on their transcripts. The program believes that certificates will serve as stepping stones for students, as well as, help students to directly focus on smaller goals associated with concentrations within the accounting profession. It is hoped that as the economy gets better, the program will be able to maintain student majors with the offering of the certificates that can be achieved by part-time, working students.

To meet diversity needs, the accounting program has tried to be considerate. We are not aware of any running start or early admit student enrollment at this time. However, many of our students are in the workforce. Once these students are identified, the program tries to schedule courses of interest during day and time zones conducive to meeting workforce student needs, as well as, meet enrollment requirements.

Students are finicky due to time constraints as they are no longer the traditional full-time student of the past - - available M-F, 8-5 with no workforce responsibilities. Preferred time slots have historically been 9:00 a.m. – 1:30 p.m. Based on enrollment observations and discussions with accounting students, course offerings after 3:00 p.m. are “too late.” Courses that have been offered during the 3:00 p.m. class hour have been historically lower enrolled. The accounting program has been successful with 8:00 a.m. courses. This time slot is reserved for required, non-introductory courses.

The accounting program has worked collaboratively to meet the needs of all students in scheduling courses in addition to meeting the needs of the division as it relates to shared space and preferred time slots. The program is definitely open to scheduling and workload alternatives.
to meet the student needs. An example of alternative scheduling has been the program's participation in the fast-track scheduling of certificate related courses in the distance learning mode. Courses are offered in a 8 week format as opposed to the 16 week semester course. Scheduling of the courses in the 8 week format allows a dedicated student to complete a certificate in as little as 24 weeks. The 8 week courses are open to all students.

<table>
<thead>
<tr>
<th>Efficiency Indicators</th>
<th>08-09</th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Class Size</td>
<td>13.6</td>
<td>15</td>
<td>14.1</td>
<td>14</td>
<td>16.6</td>
</tr>
<tr>
<td>*Fill Rate</td>
<td>57%</td>
<td>62%</td>
<td>60.1%</td>
<td>67.4%</td>
<td>73.9%</td>
</tr>
<tr>
<td>FTE BOR Appointed Faculty</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>*Majors to FTE BOR Appointed Faculty</td>
<td>30</td>
<td>34</td>
<td>37</td>
<td>70</td>
<td>36.7</td>
</tr>
<tr>
<td>Majors to Analytic FTE Faculty</td>
<td>27.9</td>
<td>31.7</td>
<td>32.8</td>
<td>42</td>
<td>47.3</td>
</tr>
<tr>
<td>Analytic FTE Faculty</td>
<td>2.1</td>
<td>2.1</td>
<td>2.3</td>
<td>1.7</td>
<td>1.6</td>
</tr>
<tr>
<td>Number of Low-Enrolled (&lt;10) Classes</td>
<td>3</td>
<td>1</td>
<td>5</td>
<td>4</td>
<td>2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Efficiency Health Call</th>
<th>Cautionary</th>
<th>Healthy</th>
<th>Cautionary</th>
<th>Cautionary</th>
<th>Cautionary</th>
</tr>
</thead>
</table>

Based on the annual program data, the accounting program has consistently maintained a consistent average class size. The program has also monitored for low enrolled courses, but does not take part in the conversation regarding cancelation of low enrolled courses. The program tries at best to schedule efficiently anticipating a healthy indicator.

The efficiency health call has been cautionary primarily due to the number of faculty. This indicator means that either the student to teacher ratio is too high or too low. Because the margin between unhealthy and healthy is slim, the program anticipates this health indicator to remain at cautionary.

In a recent public radio advertisement promoting enrollment at Kauai Community College (KCC), it was stated that the average student to teacher ratio was 16. This statement was made as a positive statement – the smaller, the better. As such, based on the statement, the accounting program’s average class size appears to be aligned with KCC’s marketing statement can be construed as a positive factor.

**What the program would like to do going forward:**

a) Maintain current activities that support scheduling decision making.

b) Conduct credit courses and develop certificate offerings that are industry-appropriate and convenient to student schedules.

c) Conduct annual accounting advisory committee meetings to collaborate on industry staffing needs, instructional modalities, and course scheduling.
d) Conduct periodic inquiries with individual accounting advisory group members requesting feedback on student performance and industry preferences.

e) Partner with accounting organizations to provide professional education for community CPAs, tax practitioners, and bookkeepers.

f) Collaborate with non-credit resources to identify students interested in the credit program and partner to create a seamless transition for success and completion.

g) Collaborate with non-credit resources to develop non-credit offerings that could satisfy student short term needs when credit course scheduling do not meet the needs of students.

h) Collaborate with counselors and career specialists in assisting students with decision making related to course selection, certificate offerings, and future employment opportunities.

i) Participate in special projects (grant opportunities) that allow the program to provide additional services for student success and completion such as accelerated online courses, transcript reviews, learning support and resources, and financial aid.

j) Evaluate student enrollment lists and initiate communication with students that have not completed certificates or degrees. Communications encourage the student to return and complete their goals and also provide information related to new services that may meet their needs. Communications should also identify problematic areas that relate to scheduling of courses.

k) Use social networking to provide and gather information to/from students related to their course scheduling needs.

l) Maintain awareness of High school programs, curriculum, and goals to better plan for student enrollment and college success. Promote enrollment into introductory courses offered online to minimize day/time scheduling conflicts.

m) Maintain communication with UH system-wide program curriculum committee members for support, feedback, and best practices for the accounting program as a whole. Consider rotating distance learning course offerings with other community college course offerings to maximize enrollment at both campuses.

n) Consider scheduling accounting courses in to a four day class schedule to permit students to have an extra day off from school to work.
PROGRAM: ACCOUNTING
1. ACCESS
1.4 SUPPORT SERVICES FOR ACCESS

<table>
<thead>
<tr>
<th>1. Access:</th>
</tr>
</thead>
<tbody>
<tr>
<td>To provide open access to educational excellence for a diverse student population.</td>
</tr>
</tbody>
</table>

1.4 Support services for access:

**Strengthen support services processes to better meet student needs.**

- Comment on your program's level of collaboration with access services such as advising, admissions, registration, financial aid, and business office support services.
- How could this be enhanced?

---

**Program Goals**

**Support Services:** Incorporate into the curriculum, the identification and communication of campus student support services to students such as financial aid, scholarships, career counseling, job placement, college success skills, and etc.

What the program has done:

a) Collaborate with student support services such as counselors and advisors regarding individual student support as the need arises;

b) Identify and take preventive measures early to support student success and persistence.

c) Introduce important student service topics and services within semester to make students aware of the many support services available to them.

d) Encourage each accounting student to take a team approach in meeting their program transfer needs. The team consists of counselors, student, and instructors. All members of the team are important in identifying strengths and weaknesses of a student’s schedule and educational path.

e) Instruct students on fiscal responsibility and knowing their responsibilities and opportunities as it relates to funding their education through financial aid and scholarships.

f) Work with admission and records regarding program certificates, course offerings, parts-of-terms, and graduation application requests.

g) Inform students of erase and withdrawal deadlines.

h) Collaborate with student advisors for programs of Waialeale and Kipaipai to provide support to students participating in the respective programs. Instructors provide ongoing feedback to identify problems and support the student throughout the course and semester.
Data collected by the program:

The program collected data from students upon completion of their certificate or associates degree requirements. Each student completed a program evaluation. Data regarding Support Services are shown below.

**Evaluation of Support Services**

- **Academic support services (Library/Learning Center/Computers)**: Strongly Agree - 31, Agree - 22, Strongly DisAgree - 1, Not Applicable
- **Financial aid services**: Strongly Agree - 22, Agree - 11, Strongly DisAgree - 3, Not Applicable
- **Job and career placement assistance**: Strongly Agree - 32, Agree - 33, Strongly DisAgree - 33, Not Applicable
- **Academic advising services**: Strongly Agree - 32, Agree - 33, Strongly DisAgree - 33, Not Applicable
- **Level of satisfaction with counseling services for ACC majors**: Strongly Agree - 31, Agree - 22, Strongly DisAgree - 1, Not Applicable

**Evaluation of Support Services – student comments:**

"The college should have a partnership with the state or county or private business for internships. I understand that it's difficult right now, but maybe when the economy gets better."

"It's always open for students. Really am thankful for that."

"One stop center was extremely helpful. Financial aid counselors were very helpful. Academic counselor Mrs. Honma was very helpful. My overall experience here at KCC was great. KCC exceeded all expectations."

"I think that the instructors should be more hands on with the students in helping them plan their academics so we have a better understanding on moving on to a BA degree."

Based on the student responses to the program evaluation, it appears that the accounting program is meeting the needs of the students in the area of Support Services.
PROGRAM: ACCOUNTING
1. ACCESS
1.4 SUPPORT SERVICES FOR ACCESS

What the program would like to do going forward:
a) Maintain current activities used to support students and access to student services.

b) Keep records of students that have received advising and track the outcomes of advising.

c) Track students that have received accounting scholarships and their outcomes.

d) To better service our students, the accounting faculty would like to be kept abreast of
common suggested course requirements as it relates for students transferring to four-year
institutions.

e) Consider training in the STAR software to assist in academic advising for students.
2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.1 Articulation:
Improve communication and articulation processes with other KCC programs as well as secondary and postsecondary institutions.
- Comment on collaborative efforts with other program units. Assess successes and challenges and plans for future collaboration.
- What has the program done to ensure that it is in communication with high schools and transfer institutions regarding articulation issues and/or problems? Describe successes and challenges and near-term plans for improvement.

**Program Goal**

**Articulation:** Ensure quality, relevancy, and currency of Accounting curriculum through continual conversation and articulation within the UH college system.

What the program has done:

**Other program units**
The program units of the Business division are in continuous discussion regarding common needs and opportunities. Our programs share many courses as program requirements. Utilizing the annual MYPO, our division chair has taken the initiative to draft a master schedule. This master schedule will allow all programs to view common needs and requests. It will also be a valuable tool in managing business division courses for efficiency and effectiveness.

The accounting program has also built a certificate that builds upon the shared introductory courses. The certificate encourages Business Technology and Hospitality students to enroll in the ACC 124 course earlier than sequentially planned and adds another stepping stone to their educational path.

**Community college – system wide**
The program faculty has taken a leadership role in working towards completing an articulation document for the accounting program curriculum committee. The document is anticipated to be completed by the end of spring 2014. The program committee has decided to meet twice a semester to address curriculum and program concerns as it relates to the industry and our students.

**UH Manoa**
Faculty of UH Manoa initiated a system-wide meeting during the 2012-2013 academic school year. This meeting allowed all UH 4-year and 2-year campuses to agree on common course numbering, course title, course description, course prerequisites for ACC 201 and ACC 202.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.1 ARTICULATION

In addition to faculty meetings, the accounting program takes measures to be familiar with the UH Manoa pre-business entrance requirements. It is important for the accounting faculty to be current on student requirements so that we may better consult and service our students during their educational path. This familiarity is also done for UHWO pre-business entrance requirements and for the same reasons.

UH West Oahu
Faculty are in current negotiations with UHWO to identify and find agreement with program courses that will benefit our students interested in transferring to UHWO’s four year institutional Bachelor degree program. The process is delayed as it relies on the availability of time that faculty have to review and respond on correspondence. This is in addition to faculty workload commitments.

Once the UHWO document is completed, the accounting program will look towards collaborating with other four-year institutions for similar articulation agreements.

Secondary – Hawaii Department of Education
As part of the ACC PCC initiative, the group is currently reviewing a document proposed by the D.O.E. accounting cluster. This document details course content that would be taught at the high school level and is intended to assist in any dual-credit options between the D.O.E. and specifically and ACC PCC common course ACC 124. The committee is identifying line-by-line content; comparing and contrasting what has been proposed with the ACC 124 course content. The committee anticipates to provide a detailed response back to the D.O.E. before the end of the 2013 calendar year.

The program maintains communication with local high schools utilizing community acquaintances and events. Currently, only Kauai High School and Kapaa High School have business related course/path curriculum. The Business Technology faculty is in close contact with the Kauai High School faculty. The Accounting faculty is in close contact with Kapaa High School faculty. An Accounting lecturer is in close contact with Waimea High School faculty. Waimea High School does not offer a business related course/path at this time. Combined faculty meetings are rare and difficult to coordinate. Updates are retrieved periodically on an as-needed base, but at a minimum – annually.

<table>
<thead>
<tr>
<th>Data</th>
<th>08-09</th>
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<th>10-11</th>
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<td>1</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>
Based on the annual program data, the program continues to support students that expand their educational goals to include transfer to a 4-year university. The program encourages students to consider the 4-year path to increase their employability and financial sustainability in the future.

Common course numbering among UH system-wide institutions have also contributed to our student’s ability to transfer to the UH 4-year institutions. This access is invaluable when formal articulation agreements expire or are not in place. The decrease in transfers to UH 4-year institutions are primarily due to the expiration of the UHWO articulation agreement. The renewal agreement is currently in negotiations.

**What the program would like to do going forward:**

a) Maintain current activities that support articulation efforts.

b) Complete D.O.E. cluster alignment for ACC 124.

c) Complete UHWO articulation document.

d) Work towards additional articulation opportunities with Maui College and UH Hilo.

e) Evaluate articulation opportunities with non-UH institutions.

f) Seek assistance from University Center in facilitating the articulation agreement process.
2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.2 Curriculum:
Ensure quality, relevancy and currency of curriculum to meet the needs of our diverse student population and community.

- How is program curriculum reviewed for currency and relevancy to institutional, community, and student needs? Include recent deletions, additions and revisions. What are your upcoming plans in this area?
- Are instructional methodologies appropriate for program content? Explain. Do instructional methodologies utilize available, current technology? Explain. Indicate recently implemented innovations in instructional methodology or use of technology as well as changes your program is considering within the next two years?
- What steps are taken to develop and ensure consistent application of academic standards? (e.g. grading standards, course objectives...etc.) Comment on plans you have to improve this process.
- Comment on how your program addresses the learning needs of under-performing students. Are there strategies you are considering to strengthen this process? If so, describe them. Are there other programs and services currently not available that would help in this area?
- What assessments are being used to determine if current teaching methods used in the program are adequately meeting student needs. How are the results of these assessments currently being used?
- DL: What distance learning options are available in your program? How is your program responding to student needs by using distance learning? Do you have a timeline?

Program Goal

Curriculum: Enhance curriculum with the infusion of more technology within course delivery and project based learning. Build upon system-wide faculty curriculum meetings; align with advisory and student feedback to create a more meaningful learning experience for students.

What the program has done:

a) Conduct annual accounting advisory committee meetings to collaborate on industry and educational issues.

b) Conduct periodic inquiries with individual accounting advisory group members requesting feedback on student performance and industry preferences.

c) Accounting program curriculum committee – system wide has decided to meet twice a semester to address curriculum and program concerns as it relates to the industry and our students.
d) Instructional faculty attendance at accounting related professional education and instructional related professional education.

e) Technology is infused in every accounting course within the program curriculum. Beginning with course management software such as Laulima and Schoology, to Microsoft Office products, Google docs, Internet research, QuickBooks, Tax preparation software, adobe acrobat, and an online electronic calculator.

f) Scheduling of accounting courses in the computer lab classrooms to infuse technology 100% during classroom instruction.

g) Faculty and lecturers are kept up to date on changes made to curriculum course outlines to ensure consistency and quality in instruction. Student learning outcomes are assessed and evaluated for best practices and improvements.

h) Faculty and lecturers of the accounting program address the learning needs of underperforming students by providing access to resources such as tutors in the tutoring center, online tutors, and peer mentoring. Office hours are provided by faculty members on a regular basis and by appointment.

i) Accounting program has requested to have embedded tutors within the classroom. This service request has not yet been fulfilled as the embedded tutor concept is reserved for developmental/remedial general education courses.

j) Beginning fall 2013, the program is participating in the fast-track scheduling of certificate related courses in the distance learning mode. Courses are offered in an 8 week format as opposed to the 16 week semester course. Scheduling of the courses in the 8 week format allows a dedicated student to complete a certificate in as little as 24 weeks. The 8 week courses are open to all students.

k) This fast-track offering is part of a C3T2 3 year grant. The program plans to expand its fast track course offerings to include courses that will encompass all certificate of completion and certificate of competence offerings during the 2014-2015 academic years.

Data collected by the program:

The program collected data from students upon completion of their certificate or associates degree requirements. Each student completed a program evaluation. Data regarding the various aspects of the accounting program and student’s opinion of the usefulness of the courses required are shown below.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.2 CURRICULUM

Accounting Program Evaluation

- Strongly Agree  - Agree  - DisAgree  - Strongly DisAgree

1. More business-related student activities are needed.
   - Strongly Agree: 10
   - Agree: 29
   - DisAgree: 1
   - Strongly DisAgree: 

2. Instructors were accessible and available when/if help was needed.
   - Strongly Agree: 
   - Agree: 28
   - DisAgree: 
   - Strongly DisAgree: 

3. Evaluations/grading were fair and consistent.
   - Strongly Agree: 
   - Agree: 
   - DisAgree: 28
   - Strongly DisAgree: 

4. The objectives of skill requirements were made clear.
   - Strongly Agree: 
   - Agree: 
   - DisAgree: 20
   - Strongly DisAgree: 

5. The Business Education Division has adequate lab facilities and hours to accommodate my study needs.
   - Strongly Agree: 
   - Agree: 
   - DisAgree: 28
   - Strongly DisAgree: 

6. The textbooks used for the courses were easy to follow and understand and reinforced course objectives.
   - Strongly Agree: 
   - Agree: 23
   - DisAgree: 
   - Strongly DisAgree: 

7. The classroom environment was conducive to learning.
   - Strongly Agree: 
   - Agree: 24
   - DisAgree: 
   - Strongly DisAgree: 

8. I am satisfied with the quality of the accounting program.
   - Strongly Agree: 
   - Agree: 
   - DisAgree: 28
   - Strongly DisAgree: 

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<table>
<thead>
<tr>
<th>Course Code</th>
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<th>Somewhat Useful</th>
<th>Not Useful</th>
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<tbody>
<tr>
<td>BUSN.130</td>
<td>Spreadsheet &amp; Database</td>
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<td>4</td>
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<tr>
<td>BUSN.121</td>
<td>Introduction to Word Processing</td>
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<td>5</td>
</tr>
<tr>
<td>BLAW.200</td>
<td>Legal Environment of Business</td>
<td>3</td>
<td>2</td>
<td>5</td>
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<tr>
<td>BUSN.193V</td>
<td>Cooperative Education</td>
<td>3</td>
<td>2</td>
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<tr>
<td>BUSN.175</td>
<td>Business Communications</td>
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<td>2</td>
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</tr>
<tr>
<td>BUSN.189</td>
<td>Business Mathematics</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>BUSN.166</td>
<td>Professional Employment Preparation</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>BUSN.120</td>
<td>Principles of Business</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>BUSN.89</td>
<td>Electronic Calculating</td>
<td>3</td>
<td>2</td>
<td>5</td>
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<td>ACC.202</td>
<td>Intro to Managerial Accounting</td>
<td>4</td>
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<tr>
<td>ACC.201</td>
<td>Intro to Financial Accounting</td>
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<td>3</td>
<td>5</td>
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<td>ACC.134</td>
<td>Income Tax Preparation</td>
<td>3</td>
<td>2</td>
<td>5</td>
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<tr>
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<td>Payroll and Hawaii: General Excise Taxes</td>
<td>3</td>
<td>2</td>
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<td>ACC.128</td>
<td>Practical Accounting Applications</td>
<td>3</td>
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<tr>
<td>ACC.126</td>
<td>Principles of Accounting III</td>
<td>4</td>
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<td>ACC.125</td>
<td>Principles of Accounting II</td>
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<tr>
<td>ACC.124B/C</td>
<td>Principles of Accounting I</td>
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</table>

**Evaluation of Accounting Program**

**Usefulness of Required Courses**

- Electives
- General Ed: Natural Environment
- General Ed: Cultural Environment
- Oral Comm: BUSN.130, SP.20, SP.151
- BUSN.130: Spreadsheet & Database
- BUSN.121: Introduction to Word Processing
- BLAW.200: Legal Environment of Business
- BUSN.193V: Cooperative Education
- BUSN.175: Business Communications
- BUSN.189: Business Mathematics
- BUSN.166: Professional Employment Preparation
- BUSN.120: Principles of Business
- BUSN.89: Electronic Calculating
- ACC.202: Intro to Managerial Accounting
- ACC.201: Intro to Financial Accounting
- ACC.134: Income Tax Preparation
- ACC.132: Payroll and Hawaii: General Excise Taxes
- ACC.128: Practical Accounting Applications
- ACC.126: Principles of Accounting III
- ACC.125: Principles of Accounting II
- ACC.124B/C: Principles of Accounting I
Accounting Program Evaluation – student comments:

"Very well structured and challenging course load. I should be able to handle anything the work place can throw at me."

"I'm not really sure what kind activities, but I agree that we need more activities."

"Classes definitely more advanced than previous classes taken in the 1980s. Maybe more studies in different computer programs being used in work place; otherwise, great."

"The practical classes and work was most helpful and useful to me. I would recommend to continue and elaborate on classes like ACC 132 & ACC 134."

"I am very confident that the skills I have attained here at KCC will help me, not only to land a job, but to do well at it. Although there were a couple chapters that were hard to follow, overall the book was good. All the instructors were great in the Bus Division and the accounting program. They went above and beyond any and all expectations I may have had. I enrolled here having no idea what I was planning as far as degree or subject of interest. Two years later I am graduating with an AAS in accounting."

"There is a need for a Business club and some business activities relating to accounting."

"Love the teachers!"

"I felt well prepared for my internship and utilized all of the skills that I learned at KCC. I would not have been able to do the job of the accounting clerk without the courses that I completed in the Accounting program."

Based on the above responses, students are, in general, satisfied with the accounting program and feel our accounting and business related courses are useful.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.2 CURRICULUM

What the program would like to do going forward:

a) Maintain current activities supporting the accounting program curriculum.

b) Review, compare, and contrast the accounting program with similar out of state program.

c) The accounting program P-SLOs remain to be appropriate and reflective of the accounting industry. The basic accounting principles, skills and professional work ethic remain unchanged. In regards to standard and emerging technologies, the business and accounting communities continue to embrace the ever changing hardware devices and software applications for efficiency and effectiveness. Although sometimes difficult, it is important that our program make every effort to recognize, purchase, and implement relevant technology to train our students for a highly computerized work environment. The roles of standard and emerging technology have reversed where there is no longer a standard, but primarily constant emergence. With the help of community partners, the accounting faculty will strive to evolve the program towards a classroom environment that includes computer technology for each student in every accounting course.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.3 REMEDIAL/DEVELOPMENTAL

2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.3 Remedial/Developmental:
Review the college's current strategies for dealing with remedial students and, based on the findings, modify offerings to meet their needs.

- How has your program addressed academic remediation for students? Has this been effective? What proposals for change in this area does your program have?

Program Goals

Remedial/Developmental: Evaluate and modify program and course details to ensure success of remedial/developmental students and maintain program integrity. Advocate for increased access to tutoring services using various access modes.

What the program has done:
The program has three courses that require placement test scores to meet prerequisite requirements:

BUSN 189: Qualified for ENG 21, Introductory to College Reading and MATH 24, Elementary Algebra I
ACC 124: Qualified for ENG 22, Introductory Composition
ACC 201: Qualified for ENG 100, Composition I

Prerequisites for BUSN 189 and ACC 201 are set by a system-wide articulation agreement. Based on student performance, discussions with Business division faculty, and prerequisites of similar courses at other campuses, we feel that the prerequisites are appropriate and adequately identify skills needed for a student to be successful in the course. Students needing a special exemption to the course prerequisite can approach teaching faculty for override consideration.

The campus provides support sessions for students to prepare for placement tests. The support sessions and placement tests are offered periodically to support student schedules and needs. Students are allowed to take the placement tests multiple times to increase their scores. The ACC program faculty encourage the students to persevere in the placement test scoring, but also promotes self-awareness that perhaps a student taking a credit course at a lower level is more conducive to success in future courses that require a solid base in reading, writing, and math skills.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.3 REMEDIAL/DEVELOPMENTAL

The program collaborates with student support services regarding individual student support as the need arises. It is imperative that students are identified early and preventive measures are taken to support student success and persistence. Special programs such as Waialeale and Kipaipai have advisors that go beyond the call of duty in providing support to students. Ongoing feedback between faculty and student support throughout the course and semester is also critical to student success.

Faculty and lecturers of the accounting program address the learning needs of under-performing students by providing access to resources such as tutors in the tutoring center, online tutors, and peer mentoring. Office hours are provided by faculty members on a regular basis and by appointment.

Accounting program has requested to have embedded tutors within the classroom. This service request has not yet been fulfilled as the embedded tutor concept is reserved for developmental general education courses.

What the program would like to do going forward:

a) Maintain current activities that support remedial/developmental success.

b) Consider a pre-business program to better prepare students for entry and success in the accounting program. The formation of successful learning habits, improvement of math, English, critical thinking, and basic business competencies in students are to be emphasized.

c) Continue to meet with system wide curriculum committee to retrieve information and share issues related to remedial and developmental issues in accounting.

d) Review data related to the correlation of student success and completion of IS 103 course.
Program: Accounting
2. Learning and Teaching
2.4 Student Learning Outcomes

### 2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

### 2.4 Student Learning Outcomes:
Develop, implement and sustain an assessment process that fosters innovative and continuous improvement of student learning outcomes at the college, program, and course level.

- How does your program encourage and assess student growth in areas such as: communication, cognition, information competency, social interaction, and personal development and responsibility? What are the results of the assessment and what plans do you have to improve SLO's in these areas?
- List the student learning outcomes that you have identified for the program. What is the minimal level of performance that you expect program completers to accomplish? How are student-learning outcomes monitored and evaluated?

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**Program Goal**

**Student Learning Outcomes:** Evaluate, assess, and modify student learning outcomes to reflect the needs of industry, community, and program participants

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**What the program has done:**
The accounting program has a long-standing use of collaborative learning, individuals forming peer mentoring groups and working together on Accounting problems and planning their careers. Accounting is a discipline that is continually building on what you have learned in prior courses or chapters. The students working together learn to recognize the similarities between what they are studying now and what they have learned in the past.

Students are evaluated on their completed projects, their interaction with others and the successful completion of their projects.

Upon completion of the program, students will be able to:
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 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.
2. LEARNING AND TEACHING
2.4 STUDENT LEARNING OUTCOMES

Benchmark used for expected level of achievement is 70%.

Methods used by the accounting faculty to assess student learning outcomes for each course are:

| Case studies | Capstone experiences | Embedded questions |
| Tests        | Overall analysis     | Written products   |
| Self-reflection | Group projects    | Presentations     |
| Portfolios   | Real World projects |                   |

Each course student learning outcome is aligned to the program student learning outcomes. Assessment for course student learning outcomes is accumulated to provide an overall assessment of meeting program student learning outcomes. Assessment of program learning outcomes is formally done on an annual basis, however, instructional faculty are very aware of student learning outcomes throughout the course and informally assess and redefine teaching techniques, as appropriate on a real-time basis.

As of fall 2012, the accounting program student learning outcomes (PSLO) assessment data were as follows:

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<tr>
<th>PSLO#</th>
<th>PSLO Title</th>
<th># of Assessments</th>
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<th>% of Met Benchmark</th>
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<td>1</td>
<td>Communicate Financial Information</td>
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<td>70</td>
<td>87</td>
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<td>Understand Financial Information</td>
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<td>Accounting</td>
<td>338</td>
<td>70</td>
<td>87</td>
</tr>
<tr>
<td>4</td>
<td>Technology Use</td>
<td>217</td>
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<td>88</td>
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<tr>
<td>5</td>
<td>Development</td>
<td>29</td>
<td>70</td>
<td>83</td>
</tr>
<tr>
<td>6</td>
<td>Attitude, Behavior, Appearance</td>
<td>132</td>
<td>70</td>
<td>94</td>
</tr>
<tr>
<td>7a</td>
<td>Critical Thinking</td>
<td>42</td>
<td>70</td>
<td>86</td>
</tr>
<tr>
<td>7b</td>
<td>Professional Ethics and Values</td>
<td>144</td>
<td>70</td>
<td>94</td>
</tr>
</tbody>
</table>

The student performance is meeting assessment benchmarks and the program appears to be meeting the program student learning objectives. PSLO #7a meets the benchmark, but is concerning because of only 42 assessment units. Because the rigor of the accounting profession inherently requires critical thinking, even at the introductory level, the line item outcome appears significant and unusual.

What the program would like to do going forward:

a) Maintain current activities supporting student learning outcomes.

b) The program is considering participation in an electronic method of compiling assessment data. The proposed method will be funded by a Perkins grant to purchase access to the proprietary software - LiveText. LiveText enables an instructor to evaluate and score a student’s competencies on a real-time basis. Based on an alignment matrix, the scored competencies should lead to completed assessments of course student learning outcomes.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.5 ACADEMIC SUPPORT

2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.5 Academic support:
Support student success through accessible, reliable, and user-focused academic support services.

- Comment on program use of auxiliary resources—e.g. library, instructional media, laboratory resources, computer assets. How can you improve utilization of these resources?
- What tutoring, mentoring, and/or counseling services are available to support students in your program? Comment on ways that your program can work with these groups to improve service to students.

Program Goal

Academic Support: Enhance curriculum with the infusion of more. Collaborate with various campus resources to improve student utilization and access to academic support services.

What the program has done:
The Library provides access to the entire UH system of which students can search online and request materials from any campus. The accounting courses are primarily situated in two classrooms: 104 and 111.

104: LCD projector, Elmo, Smart Board, White Boards (wall to wall), Electronic 10-key calculators, and large desktop tables allowing students room to layout their textbooks and work papers.


The program collaborates with student support services regarding individual student support as the need arises. It is imperative that students are identified early and preventive measures are taken to support student success and persistence. Special programs such as Waialeale and Kipaipai have advisors that go beyond the call of duty in providing support to students. Ongoing feedback between faculty and student support throughout the course and semester is also critical to student success. Peer mentors for these programs are also available on a daily basis to students in common areas of classroom facilities.

Faculty and lecturers of the accounting program address the learning needs of under-performing students by providing access to resources such as tutors in the tutoring center, online tutors, and peer mentoring. Office hours are provided by faculty members on a regular basis and by appointment.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.5 ACADEMIC SUPPORT

Accounting program has requested to have embedded tutors within the classroom. This service request has not yet been fulfilled as the embedded tutor concept is reserved for developmental general education courses.

What the program would like to do going forward:
Pursue funding and support for the update and modernization of classroom facilities and equipment:

a) Purchase new electronic 10-key calculators for 104 and open lab area.

b) Purchase laptops for use in-class and infuse technology 100% into accounting related courses.

c) Purchase tables conducive for accommodating paperwork and multiple electronic, technological components such as laptops and 10-key calculators. Tables should allow for electric cords and multiple outlet needs. Tables requested for 103 and 104.

d) Purchase chairs for all classrooms and open lab area.

e) Purchase additional licenses for QuickBooks, version 2013 software for all division laptops and desktops.

f) Purchase additional licenses for Adobe Acrobat (paid version) software for all division laptops and desktops.

g) Purchase surge protectors to extend electric outlet availability and protect equipment. Updated surge protectors are needed in all computer labs, open lab area, and 104.

h) Consider application server to facilitate QuickBooks software and data files. Students work off of flash drives which cause delays in getting started in the classroom.

i) Request for embedded tutors within the classroom

j) Promote online tutors and online tutoring services such as Brainfuse

k) Continue to identify students that need assistance and provide guidance on how to get help. Some of the resources are Faculty, the Learning Center, Counselors, Special Program Advisors, other students, and other appropriate agencies. The faculty has to be careful not to over step the limits as they are not trained in many areas that the students may need assistance.

l) Provide support in training for faculty and lecturers to know of the multiple resources available on campus to assist students and needs.
2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.6 Faculty & Staff:
Create an environment that attracts, retains, and supports qualified personnel.
- Describe strengths and weaknesses of faculty/staff appropriate to the program's current status or future development. Comment on the adequacy of faculty to meet program outcomes. Indicate any immediate and projected future staffing needs.

**Program Goal**
**Faculty & Staff:** Ensure that the program and its courses are adequately staffed to meet student enrollment and success. Advocate for training and support for faculty to provide quality instruction and consultation in and out of the classroom.

**What the program has done:**
The accounting faculty has baccalaureate degrees in accounting and several years of work experience in CPA firms. One of the instructors has a master’s degree in business administration. Both instructors are licensed as CPAs with permits to practice within the State of Hawai‘i. They are members of professional accounting organizations and regularly attend workshops and seminars to maintain currency in their profession. To maintain a CPA license in Hawaii, the CPA is required to attend 80 hours certified professional education related to the field of accounting (within a 2 year licensing period), of which 4 hours need to reflect training in ethics.

Both accounting faculty are motivated by attendance at teaching seminars such as The National Great Teachers, National Association of Community College Entrepreneurs (NACCE), and Teachers of Accounting at Two Year Colleges (TACTYC.) All seminars are conducive to providing a dynamic and current environment in the classroom.

Although the faculty that teach accounting are primarily accountants by trade. Only one instructor is classified as a full time equivalent, Board of Regents faculty for Accounting. The second instructor is technically classified as half-time Accounting and half-time Business. A business program is in its infancy stages and if approved by the Board of Regents will be on three-year probationary period. With the planned infusion of additional business courses, the accounting program may experience a shortage of accounting faculty due to the need of our 2nd half-time faculty to focus on the business program course offerings.

With the infusion and student requests for online distance learning options, additional teaching faculty may be required to meet the accounting course offering workload. There is a student
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.6 FACULTY & STAFF

demand for both face-to-face and distance learning preferences due to student’s workforce responsibilities. Unless alternatives to workload or course offering are considered and utilized, the accounting program may face a shortage of instructional faculty to meet student needs.

In addition to accounting program courses, the business division program share a multitude of introductory business courses that are required of students. These courses are primarily designated BUSN or BUS alphas. Majority of the business division course offerings have been fielded by a total of six part-time lecturers over the past two years. The adoption of the ICS 100 course by the business division has also added to the lecturer load. To support the division, as a whole, another FTE BOR position should be considered to field these types of courses on a regular basis. This faculty would provide support with divisional responsibilities such as committee representation, curriculum reviews and modifications, and other related duties.

The pending general business program will also add course offerings to the semester workload beginning fall 2014.

What the program would like to do going forward:

a) Maintain current activities that support faculty & staff development.

b) Advocate for additional FTE, BOR faculty to support the business division as a whole in addition to fielding course offerings currently supported by a large lecturer pool.

c) Pursue funding for continual attendance at:
   - UH System-wide faculty meetings,
   - Annual NACCE seminar,
   - Annual TACTYC seminar.
2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.7 Facilities:
Maintain facilities, equipment, and technological infrastructure to support institutional and student needs.

- Comment on facilities that the program uses, their current adequacy and any immediate needs.
- Comment on the currency of equipment and technology for the program. Indicate immediate needs.

Program Goal
Facilities: Advocate for a learning environment that infuses technology, is workplace oriented and promotes workplace safety.

What the program has done:
The accounting courses are primarily situated in two classrooms: 104 and 111.

104: LCD projector, Elmo, Smart Board, White Boards (wall to wall), Electronic 10-key calculators, and large desktop tables allowing students room to layout their textbooks and work papers.


In regards to standard and emerging technologies, the business and accounting communities continue to embrace the ever changing hardware devices and software applications for efficiency and effectiveness. Although sometimes difficult, it is important that our program make every effort to recognize, purchase, and implement relevant technology to train our students for a highly computerized work environment. The roles of standard and emerging technology have reversed where there is no longer a standard, but primarily constant emergence. With the help of community partners, the accounting faculty will strive to evolve the program towards a classroom environment that includes computer technology for each student in every accounting course.

The accounting advisory committee supports the layout of the workspace for the students. They are also aware of the need for infusion of technology into program courses, but is understanding of the budget limitations.
What the program would like to do going forward:

a) Continue to monitor the currency of the technology used in the accounting program

b) Advocate for the student need of 100% infusion of technology in the accounting classroom

Pursue funding and support for the update and modernization of classroom facilities and equipment:

d) Purchase new electronic 10-key calculators for 104 and open lab area.

e) Purchase laptops for use in-class and infuse technology 100% into accounting related courses.

f) Purchase tables conducive for accommodating paperwork and multiple electronic, technological components such as laptops and 10-key calculators. Tables should allow for electric cords and multiple outlet needs. Tables requested for 103 and 104.

g) Purchase chairs for all classrooms and open lab area.

h) Purchase additional licenses for QuickBooks, version 2013 software for all division laptops and desktops.

i) Purchase additional licenses for Adobe Acrobat (paid version) software for all division laptops and desktops.

j) Purchase surge protectors to extend electric outlet availability and protect equipment. Updated surge protectors are needed in all computer labs, open lab area, and 104.

k) Consider application server to facilitate QuickBooks software and data files. Students work off of flash drives which cause delays in getting started in the classroom.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.8 FINANCIAL RESOURCES

2. Learning and Teaching:
To promote excellence in learning and in teaching for transfer, career/technical education, remedial/developmental education and life-long learning.

2.8 Financial Resources:
Strengthen processes to develop and better utilize fiscal resources.
- What efforts has the program made to investigate entrepreneurial opportunities or alternative funding sources to support program goals? Describe your program's level of success in obtaining funds and future plans.

Program Goal

Financial Resources: Utilize existing financial resources efficiently and effectively. Evaluate entrepreneurial and alternative funding sources to support program goals.

What the program has done:
The State of Hawaii Department of Taxation brings it semi-annual tax workshop to Campus in the summer and December.

The Accounting program has been collaborating with the Hawaii Society of CPAs in bringing national speakers to campus to facilitate professional education seminars for Kauai accounting professionals. Students are allowed to attend on a space available bases and benefit from the exposure to professional related instruction and also networking/mentoring opportunities with the local practicing accountants.

Grant participation and application is continually considered by the program. Because of the lengthy process of gathering data and actual grant writing, the program has not been able to readily apply for grant monies within the last few years. However, the accounting program is willing to participate in any grant opportunities where goals are achievable and benefit the accounting program and students.

Entrepreneurial opportunities are certainly available due to the service nature of the accounting profession. However, due to the lack of commitment by the students and the confidential nature of the profession, it is difficult promote an ongoing entrepreneurial effort such as bookkeeping and tax preparation services. The program recognizes that entrepreneurial services can be the best learning opportunity for students. As an alternative, the program and its faculty prefer to provide the real world experiences on case by case basis in a controlled environment and with only very committed students.
PROGRAM: ACCOUNTING
2. LEARNING AND TEACHING
2.8 FINANCIAL RESOURCES

<table>
<thead>
<tr>
<th>Efficiency Indicators</th>
<th>Program Year</th>
<th>08-09</th>
<th>09-10</th>
<th>10-11</th>
<th>11-12</th>
<th>12-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall Program Budget Allocation</td>
<td>$93,701</td>
<td>$95,904</td>
<td>$77,809</td>
<td>$114,913</td>
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<td>General Funded Budget Allocation</td>
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<td>$95,904</td>
<td>$77,809</td>
<td>$113,366</td>
<td></td>
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<tr>
<td>Special/Federal Budget Allocation</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Tuition and Fees</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$1,547</td>
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<tr>
<td>Cost per SSH</td>
<td>$118</td>
<td>$111</td>
<td>$91</td>
<td>$183</td>
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</tr>
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</table>

Based on the above annual program data, the program budget allocation appears to represent FTE faculty salaries at each point in time.

What the program would like to do going forward:

a) Consider and evaluate continuation of providing professional education to our local accounting professionals.

b) Gather information and apply for grant opportunities to provide for financial funding needs of the program.

c) Consider and evaluate the infusion of students providing services to the community as part of required curriculum.

d) Promote the entrepreneurial spirit and mindset among the campus faculty and staff. Collaborate across disciplines to promote entrepreneurship in our community and facilitate additional funding for program needs.

e) Build job placement/internship database and recurring relationships.
3. Work Force Development:
To provide a trained workforce by offering programs that prepare students for both employment and future career development.

3.1 Program articulation with workforce needs:
Articulate educational programs with workforce needs by utilizing input from advisory groups and other relevant sources of information.

- How does the program identify applicable workforce trends? What trends or projections in your discipline may affect your program in the next five years? How will you address this?
- How is the selection of courses reviewed for relevancy to community and workforce needs? What recent changes have resulted from this review? How has your program addressed professional development needs which have risen from the changes?
- What method is used to assess student and employer satisfaction with the program’s offerings and operations? What are the results of this assessment and how have results changed over time? What changes did you make or are planning to make due to the results?
- What program initiatives have been implemented to improve course completion, and job preparation?
- What are the expected career/occupational outcomes for students? (e.g. transfer, employment)?
- Does the program have an Advisory Board Committee? How does the program work with the Advisory Board to assess effectiveness?

Program Goal

Program articulation with workforce needs Ensure quality, relevancy, and currency of Accounting curriculum through continual conversation and articulation within the UH college system and align with program advisory board preferences and concerns.

What the program has done:
The program identifies applicable workforce trends by reviewing daily job advertisements, professional organization articles, and feedback from program advisory members.

The State of Hawaii, Department of Labor and Industrial Relation’s Employment Projections for Industries and Occupations, dated October 23, 2013, stated the following projections for Kauai County:

Industry:
- Professional & Business Services growth forecasted at an expansion rate of 20.4% over a 10-year period or 2.0% average annual growth.
- Self-Employed & Unpaid Family Workers growth forecasted at an expansion rate of 7.1% over a 10-year period or 0.7% average annual growth.
PROGRAM: ACCOUNTING
3. WORK FORCE DEVELOPMENT
3.1 PROGRAM ARTICULATION WITH WORKFORCE NEEDS

Occupational:
- Management, Business & Financial growth forecasted at an expansion rate of 9.0% with 100 annual openings.
- Office & Administrative Support growth forecasted at an expansion rate of 13.2% with 180 annual openings.

At this point in time, the required program courses are relevant to the community and workforce needs. The program faculty has started to infuse more technology into each course; however, more support is needed. A goal of the program is to eventually have computer laptops available for use in the accounting lab room 104. This would allow students more access and hands-on experience in the classroom.

Curriculum changes made to support the workforce needs are as follows:
a) Initiated the creation of certificates, as small stepping stones, to meet short term needs of student employment and specific workforce needs;
b) Changed course credit hours for ACC 124, ACC 125, ACC 126, from 4 credit hours to 3 credit hours. This aligned with system-wide accounting curriculum and also made available 3 credit hours for the program to use for other essential business related classes;
c) With the unanimous vote of our program advisory committee, the program will keep BUSN 89 – Electronic Calculating as a core skill. To maintain the importance of the skill and move the program to higher level of learning, the program plans to phase out the BUSN 89 course from program requirements and include the teaching of the skill within a future ACC 155 - Using spreadsheets in Accounting, a 3 credit course;
d) Effective fall 2013, an entrepreneurial focused certificate was added to the program certificate offerings;
e) Participation in the C3T2 grant has allowed the accounting program to offer courses using the distance learning, fast track mode, of which the target group is students that are working or students that want to quickly enter the workforce with viable skills.

Professional development is needed on continuing bases to better prepare the faculty for the dynamic changes in the accounting, education, and technological environment. Funding is an issue as most training venues are held out of state.

The program assesses student satisfaction through the use of surveys administered upon completion of the required accounting courses. Employer satisfaction is measured via informal and formal discussions with program advisory members and student employers.

Based on comments made by students, it is apparent that the students want and need more business related activities. This phrase is very broad, but the program believes it to be directed towards more hands-on practical project based learning – with and without technology. The program has already taken steps into bringing the workplace experience to the classroom.

Initiatives implemented by the program to improve course completion primarily consist of:
a) Supporting the student with additional tutoring by peers and/or faculty;
b) Making tutoring available online in addition to face-to-face meetings,

c) Incorporating as an assignment, the continual update of student resume’s,

d) Acknowledging that social and emotional learning is important to student success in the accounting profession.

Students are engaged in skills and competencies to succeed as paraprofessionals in business environments such as bookkeeping, payroll processing, tax preparation or supporting roles in government, new or continuing small businesses, or other large industries such as hospitality, tourism, or agriculture.

The program advisory board committee meets annually on an official bases. In addition, the members also meet on an informal basis during local professional education events held at Kauai Community College. The program considers all accounting professionals willing to advise and opine on curriculum, workforce, and student issues as valuable members of the accounting program team.

Data collected by the program:

The program collected data from students upon completion of their certificate or associates degree requirements. Each student completed a program evaluation. Data regarding student’s workforce preparedness is shown below.

How well do you feel the Accounting Program has prepared you to seek or continue employment in a bookkeeping/accounting position?

Analysis
Based on the student responses to the program evaluation, it appears that the accounting program is meeting the needs of the students in being workforce prepared.
PROGRAM: ACCOUNTING
3. WORK FORCE DEVELOPMENT
3.1 PROGRAM ARTICULATION WITH WORKFORCE NEEDS

What the program would like to do going forward:

a) Maintain current activities that support workforce needs.

b) Actively place students into the workforce as part of ACC 193V Cooperative Education requirement, to enhance student skills and identify skills that are weak or non-existent.

c) Plan to formally meet with program advisory board committee bi-annually (fall and spring.)

d) Network and build community support for the accounting program, increasing positive goodwill and future collaborative efforts.
3. Work Force Development:
To provide a trained workforce by offering programs that prepare students for both employment and future career development.

3.2 Certification/Licensure, Job Placement, Transfer:
Meet workforce needs, increase students' rates of certification, licensure, job placement and/or transfer to appropriate baccalaureate programs by providing relevant education and training programs.

- What is the percentage of your graduates that receive licensure/certification? Is this satisfactory? How can this be improved?
- Comment on the level of job placement in the field of study. Is this satisfactory for your program?
- Do you have a percentage of program graduates that are expected to transfer to an appropriate upper division program? If so, what is this percentage and has your program met this benchmark? If not, would this be one appropriate index of your program's success. Please comment.

<table>
<thead>
<tr>
<th>Program Goal</th>
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<tbody>
<tr>
<td>Certification / Licensure, Job Placement, Transfer: Improve rates of accounting type, job placement, and/or transfer to appropriate accounting baccalaureate programs through continued program accreditation and/or alignment of accounting curriculum with external standards.</td>
</tr>
</tbody>
</table>

What the program has done:
Currently there is no formal licensure/certification for associate degree accounting student in the State of Hawaii. Licensure/certifications do not appear to add value to a student's job opportunities and successful placement.

The accounting program does not keep formal data on the program graduates. With the current unemployment levels being very low, the program enrollment is too high and has been deemed unhealthy because it exceeds community needs. The accounting program maintains an alternative position that the accounting profession supports all forms of business and all industries. This versatility provides students with a choice to stay on-island or seek employment off-island or out of state. The small business nature of Kauai's economy also continues to maintain consistent demand for competent accounting support. In addition to employment, confident students can choose to be self-employed and work as entrepreneurs within the community.

The accounting program has tried to maintain a dual track curriculum that honors student 2yr and 4-year transfer goals. For 2-year students, there is no expectation of transfer to an upper division program. The program has had success in providing an avenue for students to continue their
education at a 4-year institution. Students have transferred to UH Manoa and UH West Oahu. UH West Oahu has been preferred due to an articulation agreement available in prior years and it remains to be popular due to its lower math requirement and it’s no foreign language requirement. There is no data available related to the success rate of the transferred students.

**What the program would like to do going forward:**

a) Maintain current activities that support workforce development.

b) The accounting program will continue to monitor for licensure/certifications at the associates degree level that will add value to student job opportunities and complies with industry standards.

c) Consider using social networking to facilitate ongoing communication with current and past students. This same mode of media could be set up as a clearing house where students and graduates can post resumes and employers can post job openings. Social media may be a quick fix in tracking students’ success rates in the job market.

d) Consider using social networking to track graduates both for success in the field and in their continuing education. This data would be helpful in determining future curriculum changes and content modifications.

e) With the help of the C3T2 grant, initiate a job placement program, forming partnerships with private businesses and government, to assist students with finding the best work environment for their personality and workplace skills.
4. Personal Development:
To provide life-long learning opportunities in the areas of personal and professional development.

4.1 Faculty/Staff Development:
Foster faculty and staff currency of expertise in their areas of responsibility through support of professional development activities.

- Explain how faculty and staff maintain expertise in their discipline or area of responsibility.
- Describe the Professional Development plan, including availability of resources and the process of allocating these resources. Does this plan adequately meet Professional Development needs?

Program Goal
Faculty/Staff Development: Advocate for training and support for faculty to provide quality instruction and guidance in and out of the classroom. Include students in faculty professional development opportunities provided by Accounting Professional organizations.

What the program has done:
The accounting faculty has baccalaureate degrees in accounting and several years of work experience in CPA firms. One of the instructors has a master’s degree in business administration. Both instructors are licensed as CPAs with permits to practice within the State of Hawai’i. They are members of professional accounting organizations and regularly attend workshops and seminars to maintain currency in their profession. To maintain a CPA license in Hawaii, the CPA is required to attend 80 hours certified professional education related to the field of accounting (within a 2 year licensing period), of which 4 hours need to reflect training in ethics.

In addition to professional development related to the accounting profession, the instructional faculty is continually self-educating utilizing online resources and attendance at instructional related professional development. Where funds are allowed, the faculty appreciates opportunities to attend community college, discipline related specialty conferences.

Both accounting faculty are motivated by attendance at teaching seminars such as The National Great Teachers, National Association of Community College Entrepreneurs (NACCE), and Teachers of Accounting at Two Year Colleges (TACTYC.) All seminars are conducive to providing a dynamic and current environment in the classroom.

Meetings with system wide colleagues provide a wealth of informal training and mentoring.
What the program would like to do going forward:
Pursue funding for continual attendance at:
  a) UH System-wide faculty meetings,
  b) Annual NACCE seminar,
  c) Annual TACTYC seminar.
**Program: Accounting**

4. Personal Development

4.2 Student Development

<table>
<thead>
<tr>
<th>4. Personal Development:</th>
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</thead>
<tbody>
<tr>
<td>To provide life-long learning opportunities in the areas of personal and professional development.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>4.2 Student Development:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foster personal enrichment of students by providing opportunities that broaden their college experience.</td>
</tr>
<tr>
<td>□ Describe program faculty involvement in providing opportunities for students' personal enrichment through co-curricular activities.</td>
</tr>
<tr>
<td>□ Does the program support non-traditional approaches to education? If so describe these. What outcomes are expected from these approaches, and how have they affected student success across the curriculum?</td>
</tr>
</tbody>
</table>

**Program Goal**

**Student Development:** Enhance student development through the use of technology and project based learning. Encourage student industry knowledge through interaction in accounting club and student/professional mixer events.

**What the program has done:**

The accounting students organized the Kauai Accounting Club during the spring 2011 semester. The club allows students to work collaboratively and make decisions toward a common goal. The club has made two trips to Oahu in the spring semesters to promote the possibilities of transferring to a 4-year institution such as UH Manoa and UH West Oahu. Students visit multiple campuses and try to organize an office tour at a downtown CPA firm.

In collaboration with the Hawaii Society of CPAs, the program has been able to initiate student/professional social mixer events in conjunction with professional education dates. Due to the busy schedules of on-island professional accountants, it has been difficult to schedule separate, after school/work events and gain meaningful attendance. By converting the social mixer to a lunch event on a designated seminar date, the program was able to provide a meaningful experience for both student and professional. These events take place during the fall semester due to the busy season nature of the spring semester. Accounting professionals have been more than accommodating in socializing and mentoring students during the lunch hour events. Students have been able to build upon these professional relationships with continued participation in multiple mixer events.

Service learning and real world projects are infused into accounting course curriculum by instructional faculty. These types of projects require students to utilize all skill sets that are necessary to be successful in the workplace. The projects are utilized to assess course and program student learning outcomes.

Infusing project based learning into the curriculum has enabled instructors to bring the workplace to the classroom. The confidential nature of the profession makes it difficult for the
program to infuse the students into the workplace. Therefore, the non-traditional approach of reversing the tradition by bringing the workplace to the classroom is welcomed by students and warranted for curriculum purposes. Project based learning tends to be more time consuming for both the instructor (in preparing) and the student (in accomplishing). Students are required to “shift” their mindset from an exam based format to utilizing their actual skills and knowledge to accomplish basic tasks that will be expected of them in the workplace. It is additionally difficult to define projects that will appeal to students in the introductory courses of which majors are split between accounting, business technology and hospitality. The challenge for the instructor is to find an actual real world task that each student will relate to his or her chosen field of study. Ultimately, students are forced to perform in a project based or service learning setting.

The infusion of technology into our courses appears to be a non-traditional instructional method. The program struggles in gaining support for an industry norm. Accountants of the 21st century primarily perform their duties utilizing computers and software tools. Our students must be trained to enter the accounting workforce “running” and not stalling because of the lack of technological exposure during their 2 year community college training.

Due to shared resources, limited funds, and unfamiliarity with the business and accounting professions, it has been difficult to find support to purchase necessary resources for the students. The program deems it irresponsible to NOT provide adequate career and technical training to our accounting students that include a constant infusion of computer technology on regular bases in the classroom.

Students must be closer to the proficient end of the performance spectrum in utilizing technology. Applying what students have learned and merging the software skill with the accounting skills takes exposure and practice. The faculty has observed that only a few students are able to apply on their own cognizance. Majority of the students need to be mentored and commissioned through assignments to have a true convergence of application and utilization.

**What the program would like to do going forward:**

a) Continue to monitor the currency of the technology used in the accounting program

b) Advocate for the student need of 100% infusion of technology in the accounting classroom

Pursue funding and support for the update and modernization of classroom facilities and equipment:

  c) Purchase new electronic 10-key calculators for 104 and open lab area.

  d) Purchase laptops for use in-class and infuse technology 100% into accounting related courses.

  e) Purchase tables conducive for accommodating paperwork and multiple electronic, technological components such as laptops and 10-key calculators. Tables should allow for electric cords and multiple outlet needs. Tables requested for 103 and 104.
f) Purchase chairs for all classrooms and open lab area.

g) Purchase additional licenses for QuickBooks, version 2013 software for all division laptops and desktops.

h) Purchase additional licenses for Adobe Acrobat (paid version) software for all division laptops and desktops.

i) Purchase surge protectors to extend electric outlet availability and protect equipment. Updated surge protectors are needed in all computer labs, open lab area, and 104.

j) Consider application server to facilitate QuickBooks software and data files. Students work off of flash drives which cause delays in getting started in the classroom.

k) Consider VITA program and seek out service learning projects. While internships are preferred, it is difficult to overcome employer’s confidentiality concerns that are involved with financial data.

The basic accounting principles, skills and professional work ethic remain unchanged. In regards to standard and emerging technologies, the business and accounting communities continue to embrace the ever changing hardware devices and software applications for efficiency and effectiveness. Although sometimes difficult, it is important that our program make every effort to recognize, purchase, and implement relevant technology to train our students for a highly computerized work environment. The roles of standard and emerging technology have reversed where there is no longer a standard, but primarily constant emergence. With the help of community partners, the accounting faculty will strive to evolve the program towards a classroom environment that includes computer technology for each student in every accounting course.
5. Community Development:
To contribute to community development and enrichment through campus leadership and collaboration.

5.1 Leadership:
- Comment on activities initiated and lead by program faculty and staff that have positively impacted our community. List pertinent community services and activities. Discuss leadership roles in other community activities that you are interested in pursuing.

Program Goal
Leadership: Encourage leadership, on and off campus, that uses innovative, entrepreneurial ideas to enrich community development.

What the program has done:
Kauai campus is the only outer island site that the Hawaii Society of CPAs is willing to work with in providing professional educational seminars to Kauai accounting professionals. The organization appreciates the accounting program’s support of the local practitioners. Likewise, the accounting program is appreciative of the HSCPA and local practitioner support of the program and our students.

In collaboration with the Hawaii Society of CPAs, the program has been able to initiate student/professional social mixer events in conjunction with professional education dates. Due to the busy schedules of on-island professional accountants, it has been difficult to schedule separate, after school/work events and gain meaningful attendance. By converting the social mixer to a lunch event on a designated seminar date, the program was able to provide a meaningful experience for both student and professional. These events take place during the fall semester due to the busy season nature of the spring semester. Accounting professionals have been more than accommodating in socializing and mentoring students during the lunch hour events. Students have been able to build upon these professional relationships with continued participation in multiple mixer events.

The program coordinator has been invited to participate in the 2014 TACTYC seminar as a presenter. The accepted proposal encompasses the use of service learning as smaller capstones within the individual accounting courses. This concept allows students to perform and build on real world skills from the beginning of their accounting educational career.

Both accounting instructors are active in their respective district, public schools as active committee members. Whether it be the school community council, PTSA, or project graduation, these opportunities to collaborate and build alliances with DOE faculty, parents, and students allow instructors to learn about where we can meet the needs of the community and also
informally market the college and its programs.

What the program would like to do going forward:
Maintain current activities and continue to form more community relationships that strengthen the accounting program.
5. Community Development:
To contribute to community development and enrichment through campus leadership and collaboration.

5.2 Collaboration:
Establish active collaborative arrangements to support community goals and needs.
- What has the program done to establish communication, partnerships, and cooperation with high schools, other community college programs, the community, and four-year institutions in supporting their mission and goals? Discuss successes, challenges, lessons learned and how these findings will be applied in future plans.

Program Goal
Collaboration: Collaborate with campus programs, support units, public education (K-12), community college and universities to define alliances and approaches to community development.

What the program has done:
Both accounting instructors are active in their respective district, public schools as active committee members. Whether it be School community council, PTSA, or project graduation, these opportunities to collaborate and build alliances with DOE faculty, parents, and students allow instructors to learn about where we can meet the needs of the community and also informally market the college and its programs.

Other program units
The program units of the Business division are in continuous discussion regarding common needs and opportunities. Our programs share many courses as program requirements.

The program continues to look for ways to partner with other campus programs. The Medical Assistant program will infuse the ACC 124 course into their certificate program to meet the needs of their health occupational students.

The entrepreneurship certificate under the accounting program allows CTE students to consider self-employment as opposed to employment upon completion of their educational goals. Accounting and business faculty have been invited to speak with automotive students regarding business entrepreneurship opportunities.

Community college – system wide
The accounting program coordinator has taken a leadership role in convening the accounting program curriculum committee. The program committee has decided to meet twice a semester to address curriculum and program concerns as it relates to the industry and our students. It is anticipated that the community college articulation agreement will be completed by the end of
spring 2014 semester.

**UH Manoa**
Faculty of UH Manoa initiated a system-wide meeting during the 2012-2013 academic school year. This meeting allowed all UH 4 year and 2 year campuses to agree on common course numbering, course title, course description, course prerequisites for ACC 201 and ACC 202.

In addition to faculty meetings, the accounting program takes measures to be familiar with the UH Manoa pre-business entrance requirements. It is important for the accounting faculty to be current on student requirements so that we may better advise and service our students during their educational path. This familiarity is also done for UHWO pre-business entrance requirements and for the same reasons.

Past meetings with the entire UH system accounting faculty have been held on an annual bases. With the support of the community college program curriculum committee, meetings involving the entire system can hopefully be resumed on regular bases.

**UH West Oahu**
Faculty are in current negotiations with UHWO to identify and find agreement with program courses that will benefit our students interested in transferring to UHWO’s four year institutional Bachelor degree program. The process is delayed as it relies on the availability of time that faculty have to review and respond on correspondence. This is in addition to faculty workload commitments.

Once the UHWO document is completed, the accounting program will look towards collaborating with other four-year institutions for similar articulation agreements.

**Secondary – Hawaii Department of Education**
As part of the ACC PCC initiative, the group is currently reviewing a document proposed by the D.O.E. accounting cluster. This document details course content that would be taught at the high school level and is intended to assist in any dual-credit options between the D.O.E. and specifically and ACC PCC common course ACC 124. The committee is identifying line-by-line content; comparing and contrasting what has been proposed with the ACC 124 course content. The committee anticipates to provide a detailed response back to the D.O.E. before the end of the 2013 calendar year.

The program maintains communication with local high schools utilizing community acquaintances and events. Currently, only Kauai High School and Kapaa High School have business related course/path curriculum. The Business Technology faculty is in close contact with the Kauai High School faculty. The Accounting faculty is in close contact with Kapaa High School faculty. An Accounting lecturer is in close contact with Waimea High School faculty. Waimea High School does not offer a business related course/path at this time. Combined faculty meetings are rare and difficult to coordinate. Updates are retrieved periodically on an as-needed base, but at a minimum — annually.
What the program would like to do going forward:
Maintain current activities and continue to identify where collaborative efforts could be forged.
6. Diversity:
To foster a global understanding and appreciation for diversity.

6.1 Diversity:
Support diversity and cultural awareness through campus programs.
- How does your program support diversity and cultural awareness? What are the desired outcomes? How have these outcomes been met?

Program Goal

Diversity: Foster an appreciation for diversity through student co-curricular programs and activities.

What the program has done:
The accounting program supports diversity and cultural awareness in a variety of ways. The accounting faculty tries to be aware and acknowledge the uniqueness of each student as it relates to learning styles, personality traits, and classifications protected by the EEOC. The program believes that there is strength in the uniqueness of each student. These strengths can be shared within the classroom to empower the learning and creativity of the classroom dynamics. The concepts of collaboration and respect are practiced daily in the accounting classroom. As accountants in industry, the students will be faced with much more challenging circumstances of diversity and cultural awareness. The classroom should be the first place to foster respectful communication among the various consumer and collegial roles of the profession.

What the program would like to do going forward:

a) Maintain current activities and continue support diversity in and out of the classroom.

b) Consider including diversity training within the classroom and/or for instructional faculty.
6. Diversity:
To foster a global understanding and appreciation for diversity.

6.2 International education:
Foster global understanding, develop partnerships with communities and organizations both within and beyond Hawai‘i.
- What academic relationships does your program have beyond Kaua‘i, Hawai‘i, the U.S.? Describe these and their impact on student learning experiences. If none, what areas of the program could benefit from such relationships? Describe plans ready for implementation and/or projects to be developed.

Program Goal
International education: Collaborate to find programs and activities that will embed global understanding and interaction into the accounting curriculum.

What the program has done:
The program has been able to foster academic relationships as follows:

- Kauai: with local accounting practitioners and Kauai district tax office officials as program advisors and local public education institutions

- Hawaii: with UH system wide program faculty and State of Hawaii accounting organizations and practitioners.

- US: with community college faculty that attend national conferences related to teaching entrepreneurship and accounting at two year colleges

These experiences allow accounting faculty to absorb the best practices and shared experiences and implement within the accounting curriculum as it applies to each course. The accounting faculty is eager and implement learned tasks immediately, evaluating its effect in the classroom and on student performance. Collegial relationships have been most important to the learning curve of the instructional responsibilities. The open environment to share, without being afraid of negative criticism, promotes creativity and confidence both in and out of the classroom.

For the first time, the accounting program has preliminarily discussed possible collaborative efforts with the campus international education coordinator for future events. In addition, the accounting program has tried to assist the international education coordinator with contact information and alternative options for lodging of our international visitors.
PROGRAM: ACCOUNTING
STRENGTHS AND AREAS NEEDING IMPROVEMENT

What the program would like to do going forward:

a) Maintain current interactions with the UH system.

b) Consider discussing international topics related to accounting in accounting courses.

c) Continue discussions with the international education coordinator to plan future collaborative events that support the accounting and international programs.
PROGRAM: ACCOUNTING
ACTION PLAN WITH TIMELINE

STRENGTHS AND AREAS NEEDING IMPROVEMENT

- Use this area to summarize, in narrative form, what you found out about your program: what is the program doing well? Is there room for improvement in these areas of strength? What can the program be doing better?
- Feel free to add a bulleted list of strength and areas needing improvement.

The strengths of the accounting program are summarized as follows:

1) Instructional faculty maintains competence in the accounting and teaching professions. All are dedicated to student success.
2) Courses are offered in multiple modes – face-to-face and distance education.
3) Program has been consistent in graduation rates.
4) The profession is sustainable despite the ups and downs of a dynamic economy.
5) Dual track program to address student two year and four year goals.
6) Compliance and commitment to assessment, evaluation, reflection, and modification.
7) Supportive accounting advisory board made up of Kauai Island accounting professionals in private and public practice.
8) The Ohana concept is valued by students enabling social, emotional, and academic peer to peer mentoring.
9) Critical thinking is inherent within the curriculum from start to finish.
10) Technology oriented.

The challenges that the accounting program faces are summarized as follows:

1) Persistence and completion of distance learning courses.
2) Competition with student’s life, work, school balance.
3) Job market does not value an AAS degree.
4) Rigor of accounting courses compared to other business courses.
5) Student’s inability to meet financial obligations to pay for tuition, books, supplies, and transportation.
6) Student success in general education requirements of Math 100 or above.
7) Meeting the Perkins IV Core Indicator for Nontraditional participation and completion.
8) Funding for purchase of additional technology hardware and software to infuse into accounting courses to prepare students for a highly – technological work environment.
9) Funding for branded trinkets that improve marketing efforts.
10) The economy plays a vital role in demand, efficiency, and effectiveness health calls, of which, the program has no control over.