

2024 Annual Report of Program Data

Accounting



1. Program or Unit Mission

The Accounting Program utilizes modern, engaging approaches to motivate students with diverse learning styles to reach high with accounting learning, and ultimately contribute responsibly and ethically to our business community.

College Mission Alignment

The accounting program mission aligns with “inspires, engages, and empowers learners to enrich our community” by motivating students to utilize their accounting knowledge and skills to make a positive impact in our community via employment, networking, and service.

2. Program Student Learning Outcomes or Unit/Service Outcomes

All the PSLOs are reviewed annually and results are listed in the table below. Students met the program level outcomes at an annual average of 92%-100%. Successful attainment of a PSLO is 70%. Whenever a PSLO was assessed at less than 100%, an analysis was done to determine why this occurred. PSLOs 1-4 suffered a decrease in attainment from 100% in the prior AY to 92% this year. This 8% drop was the result of one student who began and completed part of the assessment but failed the remaining assessments. For all students who began and completed all assessments, the attainment was 100%.

No major changes were necessary, however, minor improvements included adjustment of the time a topic was covered, inclusion of additional practice materials to reinforce concepts, and more frequent follow up with students who appear to be falling behind, among others. For example, the weekly coverage was modified to allow students to spend more time with the procedures throughout the Accounting Cycle enabling improved student learning and understanding of the Accounting Cycle. Further, additional extra credit comprehensive problems were provided to encourage practice. As a result, more students were incentivized and performance on the Accounting Cycle improved.

2024 Kaua'i Community College ARPD
 Program: Accounting

PSLO	Date Last Assessed	Findings	Improvements Implemented	Next Assessment Date
Convey financial information clearly and appropriately to the audience and purpose.	Spring 2024	Met 92%	Continued emphasis on accounting cycle concepts	Spring 2025
Organize, analyze, interpret, and present timely and accurate financial information.	Spring 2024	Met 92%	Continued emphasis on accounting cycle concepts	Spring 2025
Apply accounting principles and techniques as needed.	Spring 2024	Met 92%	Continued emphasis on accounting cycle concepts	Spring 2025
Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.	Spring 2024	Met 92%	Continued emphasis on technology through software usage such as Excel, QuickBooks, and ProConnect	Spring 2025
Maintain professional and personal development.	Spring 2024	Met 100%	Continuous	Spring 2025
Demonstrate work attitude, behavior, and appearance that contribute to continued employability.	Spring 2024	Met 100%	Continuous	Spring 2025
Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.	Fall 2023	Met 92%	Continuous	Fall 2024

3. Analysis of the Program/Unit

[ARPD Data Table – Accounting](#)

Demand

With the second highest number of majors out of the 12 total Kaua'i CC CTE programs, demand for the Accounting program remains strong with (40) majors, (13) of them Native Hawaiian. Though down slightly from the prior academic year (from 44 to 40), this still represents strong interest among students for gaining an education to enter the workforce and/or to further their education. The APRD indicates a rolling average of (160) new and replacement positions with an

average of (74) degrees and certificates earned, resulting in a ratio of 2.16 positions for each degree awarded. The program coordinator is persistently contacted by prospective employers (CPA firms, tax preparers, bookkeepers, accountants, county and state tax department) on availability of students and/or graduates for employment opportunities. Unfortunately, the program cannot currently fulfill the demand. An interesting shift is that full-time enrollment rates have doubled from 21% in AY 22-23 to 38% in 23-24. This is a welcome departure from the trend of 20% full-time to 80% part-time on average. The higher part-time enrollment percentage is due to the general demographic of non-traditional students pursuing education while working. There were more traditional students this academic year which contributed to the higher full-time enrollment percentage.

Efficiency

The efficiency of the program according to ARPD data has taken a downturn with this AY 23-24 with the class fill rate decreasing to 57.9% (14 students/24 maximum), down from 67% (16 students/24 maximum) the previous AY. An analysis shows an unusually lower enrollment (7 students/24 maximum) in our ACC 126 as compared to the previous year (14 students/24 maximum), pulling this average fill rate down. I believe this is due to students pausing their education as has been occurring with part-time students. Recruitment efforts will continue to be made with employers and high school students. With (40) majors, an additional FTE BOR faculty would bring the ratio of majors to FTE faculty to 20:1, a more ideal level. When an Early College pathway resumes for Accounting, the additional faculty would then improve the program's efficiency metrics. Until then, one FTE faculty with two lecturers continues to support a more efficient approach from a practical perspective. Aside from faculty salaries, the average annual program budget over the past five years was merely \$1,998.

Effectiveness

Students successfully completing with a C or higher decreased 1% from the prior AY but is still at a strong rate of 80%. While in an acceptable percentage range, continuous improvement to increase this includes adaptation of course assignments and delivery methods, an increase in availability for extra help and assistance has been provided. For example, an additional office hours/ tutoring session has been made available each week for students to gain extra help. The program is in alignment with completion rates across the system. Certificates of Achievement (54), other Certificates (10), and transfers to UH 4-yr (5) although down from AY 22-23 CAs (68), other Certificates (24), transfers (6).

Withdrawals (9) were down by (2) compared with the prior AY (11). There is no readily apparent reason I can determine or substantiate for this.

Persistence Fall to Spring has increased nicely from (72%) in AY 22-23 to (78%) in AY 23-24. This reflects the additional efforts made in the continuous improvement of the courses through the assessment process.

Degrees awarded have increased from (9) in AY 22-23 to (10) in AY 23-24. As the trend increases to more full-time students, there may be an increase in students opting for the A.A.S. degrees in addition to the certificates. The ratio of degrees (A.A.S. and Certificate of Achievement) to majors supports successful completion. The ratio of degrees to the number of majors for AY 23-24 is at 1.60 supporting the effectiveness of the program.

Perkins Indicators

The Accounting program exceeded the 1P1 Postsecondary Placement with actual placements of (100) compared with the goal of (35).

The 2P1 Earned Recognized Credential goal of (35) was far exceeded by the actual results of (93).

4. Action Plan

Action Plan	Anticipated Outcome	Actual Outcome
Enhance coordination with accounting industry and continue job placement and internship database	Increase placement measures above (70)	Met. Current AY placement is (100) which exceeds the goal of (70)
Enhance student support and tracking	Increase degrees and certificate awards as compared with 19-23 CPR cycle	Ongoing. Current AY shows a decline of degrees and certificates compared with 19-23 CPR cycle
Maintain or increase the fill rate	Increase enrollment in courses	Not met. Fill rate decreased from an average of 67% to 58%.
Improve awareness of KCC opportunities, including program marketing	Attend available marketing and outreach events	Met. Ongoing.
Build stronger support for student with tutoring and networking	Increase in persistence measures by 5%	Met. Persistence increased from 72% to 78%.

Coordination with the Kaua'i accounting industry professionals will continue in internship/ placement processes. Feedback from previous internship employer meetings have provided insight into the need for students who were able to commit to at least 24 hours a week at a minimum. Less student success occurred with students who were only unable to commit to only one or two days a week. Internships occur during the spring and summer sessions. As a result of the feedback students are now encouraged to pursue the summer session if their spring schedule does not allow for a commitment of at least 24 hours per week. Student support and tracking continues which contributed to the lower withdrawal rate and higher persistence. And more full-time students and higher persistence rates should translate to increased velocity to, and achievement of, more certificates and degrees. Continued effort is made to increase the fill rate of the classes by promoting the program in career fairs and increased program quality via discussions with industry employers and advisory members which occur throughout the year but primarily at the end of the spring/ beginning of summer. The most recent meetings were held in May and August of 2024.

5. Resource Implications

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