

Accounting



2020

ANNUAL REVIEW OF PROGRAM DATA



UNIVERSITY of HAWAII®
MAUI COLLEGE

1. Program or Unit Description

The Accounting Program prepares graduates to be productive professionals who can make responsible decisions in a changing global environment. The Accounting Program mission is congruent with the mission of UH Maui College, offering credit educational opportunities and striving to create a student focused educational environment that emphasizes high quality teaching and learning.

The Accounting Program serves a diverse student population, many of whom are first generation college students, and we are responsive to the needs of both traditional and non-traditional students whose life experiences and commitment to learning enrich the overall educational environment.

2. Analysis of the Program/Unit

Demand

#	Demand Indicators	2017 - 18	2018 - 19	2019 - 20	Demand Health
1.	New & Replacement Positions (State)	998	985	975	Healthy
2.*	New & Replacement Positions (County Prorated)	119	121	118	
3.	Number of Majors	66	63	62	
3a.	Number of Majors Native Hawaiian	13	19	20	
3b.	Fall Full-Time	39%	34%	44%	
3c.	Fall Part-Time	61%	66%	56%	
3d.	Fall Part-Time who are Full-Time in System	1%	0%	8%	
3e.	Spring Full-Time	30%	43%	30%	
3f.	Spring Part-Time	70%	57%	70%	
3g.	Spring Part-Time who are Full-Time in System	2%	2%	3%	
4.	SSH Program Majors in Program Classes	303	393	366	
5.	SSH Non-Majors in Program Classes	603	657	585	
6.	SSH in All Program Classes	906	1,050	951	
7.	FTE Enrollment in Program Classes	30	35	32	
8.	Total Number of Classes Taught	17	17	17	

Demand for accounting students is very healthy and continues to be significantly higher than our number of majors. For the last three years there have been 1.8 to 1.9 new or replacement positions available in the County of Maui for each of our majors. Students pursuing a career in accounting can look forward to a bright jobs outlook. The UHCC Career Explorer projects a 3% increase in accounting positions statewide and a 7% increase in the county of Maui between 2020 and 2028.

Accounting knowledge and skills are also valuable to students on career paths outside of accounting. For the last three years, SSH for non-major students comprised over 60% of total SSH for all program classes. A search for “accounting” skills on the UHCC Career

Explorer reveals that accounting is desirable in diverse positions ranging from delivery truck drivers, to sales, to nurses in health care. Employers looking for employees with accounting skills can be found in government, non-profit, and every industry in the private sector.

COVID 19 has changed the demand for many jobs and while we hope that these changes will be temporary, we should expect future changes to our working environment. Accounting functions are relatively easy to perform remotely and nearly all students who were working in accounting during the Spring 2020 semester were able to continue to work remotely after stay-at-home orders were issued in response to the COVID 19 crisis.

Efficiency

#	Efficiency Indicators	2017 - 18	2018 - 19	2019 - 20	Efficiency Health
9.	Average Class Size	18	21	19	Cautionary
10.*	Fill Rate	68%	73.8%	71.9%	
11.	FTE BOR Appointed Faculty	2	1	1	
12.*	Majors to FTE BOR Appointed Faculty	33	63	62	
13.	Majors to Analytic FTE Faculty	33	63	62	
13a.	Analytic FTE Faculty	2	2	2	
14.	Overall Program Expenditures	\$97,678	\$101,062	\$178,928	
14a.	General Funded Budget Allocation	\$97,678	\$100,991	\$178,928	
14b.	Special/Federal Budget Allocation	0	0	0	
14c.	Tuition and Fees	0	\$71	0	
15.	Cost per SSH				
16.	Number of Low-Enrolled (<10) Classes	0	0	1	

The accounting program efficiency status is cautionary. While our class fill rate is healthy and remains steady at an average of 71%, our ratio of majors to FTE faculty has doubled. After the retirement of both full-time faculty members in 2017 only one position was rehired for 2018. This has increased the number of majors to faculty to 63 and 62 for the two previous years. This increased ratio as well as the previously discussed healthy demand for accounting underscore the importance of hiring an additional full-time faculty member. Currently, lecturers are teaching half of our accounting classes. With only one full-time faculty member, our ability to meet the demand for courses is limited.

Effectiveness

#	Effectiveness Indicators	2017 - 18	2018 - 19	2019 - 20	Effectiveness Health
17.	Successful Completion (Equivalent C or Higher)	74%	76%	76%	Cautionary
18.	Withdrawals (Grade = W)	25	22	32	
19.*	Persistence Fall to Spring	70%	69%	62%	
19a.	Persistence Fall to Fall	53%	45%	45%	
20.*	Unduplicated Degrees/Certificates Awarded	17	21	19	
20a.	Degrees Awarded	13	15	9	
20b.	Certificates of Achievement Awarded	12	15	15	
20c.	Advanced Professional Certificates Awarded	0	0	0	
20d.	Other Certificates Awarded	0	0	0	
21.	External Licensing Exams Passed ¹				
22.	Transfers to UH 4-yr	5	8	8	
22a.	Transfers with credential from program	5	6	5	
22b.	Transfers without credential from program	0	2	3	

The accounting program effectiveness status is currently cautionary. The 2019-2020 academic year presented a few challenges for the program. The first challenge was due to a health crisis for the program coordinator that occurred at the beginning of the Fall 2019 semester. This health crisis required that classes scheduled as face-to-face were suddenly converted to online and students were given the option to withdraw from the online course. One course, scheduled to pilot a textbook cost \$0 program, continued as face-to-face via Skybridge and was reassigned to another faculty member who was not prepared to teach the course as it was designed. Fall 2019 was difficult but we were able to successfully plan and prepare for online classes taught by the program coordinator and face-to-face classes taught by three other instructors, for Spring 2020.

Although we prepared well, Spring 2020 presented yet another challenge. COVID 19 closed our campus and all classes switched to remote learning. The three instructors teaching face-to-face courses were inexperienced with distance education but accepted the challenge and continued to teach their classes via Zoom. While students were dealing with the abrupt shift to remote learning, they also experienced financial hardships caused by temporary and permanent job layoffs as well as additional disruptions to their home life. While we were able to continue our classes remotely, some of our students did not have access to resources such as reliable internet service to support online learning. Many students also had to share scarce resources with their children who were also learning at home. While our online students experienced only minor interruptions to their learning experience, most students indicated that they also experienced the financial and emotional challenges faced by face-to-face students.

These temporary changes contributed to the decreased effectiveness of our program.

Additional Indicators

#	Distance Indicators	2017 - 18	2018 - 19	2019 - 20	
23.	Number of Distance Education Classes Taught	2	3	6	
24.	Enrollments Distance Education Classes	36	55	104	
25.	Fill Rate	67%	61%	62%	
26.	Successful Completion (Equivalent C or Higher)	67%	69%	68%	
27.	Withdrawals (Grade = W)	6	2	12	
28.	Persistence (Fall to Spring Not Limited to Distance Education)	67%	64%	61%	

#	Perkins Indicators	Goal	Actual	Met	
29.	1P1 Technical Skills Attainment	94.75	100	Met	
30.	2P1 Completion	61	50	Not Met	
31.	3P1 Student Retention or Transfer	86	100	Met	
32.	4P1 Student Placement	66.75	71.43	Met	
33.	5P1 Nontraditional Participation	N/A	N/A	N/A	
34.	5P2 Nontraditional Completion	N/A	N/A	N/A	

#	Performance Indicators	2017 - 18	2018 - 19	2019 - 20	
35.	Number of Degrees and Certificates	25	30	24	
36.	Number of Degrees and Certificates Native Hawaiian	2	8	6	
37.	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM	
38.	Number of Pell Recipients ¹	14	15	10	
39.	Number of Transfers to UH 4-yr	5	8	8	

MAJOR	OUTCOME	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Accounting	AAS	9	12	13	18	17	16	14	15	13	15
	CA	13	14	15	18	10	5	9	9	12	15
Grand Total		22	26	28	36	27	21	23	24	25	30

In the previous ten years the number of students completing their Certificate of Achievement and/or AAS in Accounting decreased from a high of 36 in 2012 to a low of 21 in 2015. Since 2015, the number of certificates and degrees has increased steadily through 2019, but has experienced a slight decline to 24 for 2020. Challenges brought on by the COVID19 epidemic have contributed to this decline.

3. Program Student Learning Outcomes or Unit/Service Outcomes

Upon successful completion of the ACC Program, the student should be able to:

1. Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally accepted accounting principles with special emphasis on the elements of the accounting cycle, the rules of debit and credit, journalizing and posing, trial balances, adjustments, worksheets, financial statements, and the closing process.
2. Demonstrate satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
3. Demonstrate satisfactory proficiency in hands on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

Our ACC 295 Accounting Capstone course assesses the success of the student in achieving these PLO's. Students are given instructions to setup a company in QuickBooks and provided with one year of hypothetical business transactions. Students must enter all transactions, complete quarterly payroll and General Excise Tax reports, and produce and analyze interim financial statements. Students must also maintain subsidiary ledgers using spreadsheets. At the end of the business's accounting cycle students reconcile accounts, make adjusting and closing entries, and produce the year-end financial statements. The final assignment is to complete the federal and state income taxes for the business owner. I work closely with students and meet with each of them individually to provide feedback throughout the project. At the end of the project, I meet with each student one final time to discuss their completed project and to evaluate how well they have met the program learning objectives. Students were assigned job titles and grades as followed:

A = Accountant: you are ready to take on the accountant position for any small business with minimal training.

B = Assistant Accountant: you can do most tasks, but may need more supervision and/or direction.

C = Intern: you are beginning to work independently but need more practice, supervision, and training.

D = Clerk: you are able to enter data but need more supervision and training before being able to work independently.

F = Did not complete the work assigned.

I asked students to evaluate themselves given this grading scale and in every case students assigned themselves the same grade or a lower grade than I assigned.

The ACC 295 course provided insight to some weaknesses in our program. A few students had taken courses that did not provide the basic foundations necessary for successful completion of the program. I provided additional tutoring to help bridge their learning deficiencies. Additionally, most students seemed to be lacking skills and knowledge that should have been developed in ACC 132 Payroll and Hawai'i GET. Due to a lack of available instructors, ACC 132 had been outsourced to a lecturer at Kapiolani Community College and taught as an online course for the past three years. To address this situation, I have found a UHMC lecturer to teach the ACC 132 course and worked closely with him as he developed his course content. In addition, I have met with all three lecturers to review the learning objectives for their courses and to make them aware of the learning gaps that have been occurring. By working together more closely, we expect to improve the learning outcomes for all of our students.

4. Action Plan

Further budget restrictions due to the financial impact of the COVID19 crisis indicate that filling the vacant faculty position will not be possible. To address this situation, I am working with accounting faculty at our other UH community colleges. We are actively collaborating to offer classes across campuses to meet the needs of all of our students. In addition, our PCC will be meeting soon to verify consistency of the student learning objectives of each course across our campuses.

Budget constraints have also decreased tutoring opportunities for students and this may further impact our effectiveness measures. Our lecturers teach part-time and have other jobs so they are not always available to assist students outside of their class and office hours. To address our cautionary effectiveness status, I will be mentoring and working with lecturers to develop creative solutions to support struggling students.

To address learning gaps within our program I will continue to work closely with lecturers to make sure that student assignments and assessments are closely aligned to our student learning outcomes.

Students are acquiring the knowledge and skills taught in our accounting program that are in demand by the employers in our community. However, many of our students are deficient in the additional critical thinking skills required for financial analysis and decision-making. Improving those skills will improve the marketability and value of our students. I will continue to work with lecturers to create learning opportunities that improve more of those types of skills.

COVID19 has presented many challenges and displaced many workers, but these challenges also present new opportunities. Many of our students many need to create their own opportunities through self-employment. Our SSM baccalaureate degree as well as our CTE programs, such as Agriculture, Automotive Technology, and Construction Technology provides the skills students need to work in their respective industries but it does not prepare students for management or to own their own businesses. Understanding cost information and financial statements is critical to owning and managing any business. I would like to explore the possibility of adding at least one accounting course to these programs to encourage more self-employment opportunities for our students.

Although our current mission is to “offer credit educational opportunities” we should not ignore community needs for non-credit accounting courses. Specifically, there has been an expressed demand for non-credit QuickBooks courses. I will be exploring ways that our accounting program can help fulfill those needs.

5. Resource Implications

We can get by with our current resources but with only one full-time faculty member our ability to respond to additional demand is limited. There are no other resource implications at this time.

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