

The cover features a design with overlapping circles. A large circle on the right contains a photograph of a building with a green roof and palm trees. Another circle below it shows a blue ocean with coral. A small map of the Hawaiian Islands is in the top right. The background is a mix of light blue and white.

ANNUAL

REPORT OF PROGRAM DATA

2022

UNIVERSITY *of* HAWAI'I

MAUI

COMMUNITY COLLEGE

Accounting

1. Program or Unit Description

Program Mission Statement

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.

Current Degrees and Certificates

- AAS – Associate of Applied Science Degree in Accounting, (61-credits)
- CA - Certificate of Achievement in Accounting, (30-credits)

Value of Degree and Certificates

An accounting degree or certificate provides accounting education, skills enhancement, and job or career advancement.

Certificate (CA)

UHMC's Certificate of Achievement in Accounting provides students with foundational education without the commitment to a full degree program. The Accounting CA will qualify students for entry-level accounting jobs. Students with an Accounting CA are prepared to work as lower-level accounting clerks or accounting assistants. The Accounting CA will also transfer credits to an associate's degree program. According to Indeed.com, some entry-level accounting jobs do not require an associate degree in accounting, but experience in accounting is preferred. Students with a Certificate of Achievement in Accounting will have a higher chance of obtaining a position versus a person without any accounting knowledge.

Degree (AAS)

UHMC's Associate of Applied Science Degree in Accounting provides students with a deeper understanding of fundamental accounting principles. An AAS in Accounting will enable increased career opportunities and qualify individuals for higher-level accounting jobs such as bookkeeping clerks or junior accountants. As well, it helps students prepare for certifications in their field such as an Intuit QuickBooks Certification. Additionally, the credits earned from an Accounting AAS can be applied towards a bachelor degree, which enables students to become accountants, auditors, or financial analysts.

Need for Two-Year Accounting Degree and Bookkeeping Skills

During 2021, the UHCC Accounting PCC work group conducted a survey. There was a diverse mix of accounting professionals that represented the industry (45.5% from accounting firms, 27.3% from small businesses, 13.6% from corporate) and all felt that an accounting degree (as opposed to a general business degree with a specialization in accounting) would make a candidate more employable, with 77.3% strongly agreeing with this statement. Review the [Accounting PCC Cross Campus Memo](#).

Target Student / Service Population

The Accounting Program serves diverse residents from three islands, which include first generation college students, returning students, and those individuals looking for career advancement.

✓ Articulated Pathways for 4-year or graduate pathways: _____

2. Analysis of the Program/Unit

Demand

#	Demand Indicators	2019 - 20	2020 - 21	2021 - 22
1.	New & Replacement Positions (State)	2127	2064	1618
2.*	New & Replacement Positions (County Prorated)	260	258	157
3.	Number of Majors	62	66	55
3a.	Number of Majors Native Hawaiian	20	20	17
3b.	Fall Full-Time	44%	30%	35%
3c.	Fall Part-Time	56%	70%	65%
3d.	Fall Part-Time who are Full-Time in System	8%	8%	17%
3e.	Spring Full-Time	30%	34%	28%
3f.	Spring Part-Time	70%	66%	72%
3g.	Spring Part-Time who are Full-Time in System	3%	7%	16%
4.	SSH Program Majors in Program Classes	366	384	250
5.	SSH Non-Majors in Program Classes	585	579	489
6.	SSH in All Program Classes	951	963	739
7.	FTE Enrollment in Program Classes	32	32	25
8.	Total Number of Classes Taught	17	15	13
	Demand Health	Healthy		

Demand for accounting students is healthy and continues to be significantly higher than our number of majors even though the new and replacement positions at state and county level have dropped from last year. The UHCC Career Explorer previously projected a 3% increase in accounting positions statewide and a 7% increase in the county of Maui between 2020 and 2028. Furthermore, the need for accounting positions, specifically CPA's, continues to exist as baby boomers retire.

The number of majors has dropped about 16.5%, but the fall full-time enrollment increased from the previous year. This could be due to the number of part-time students listed as full-time in the system. The total FTE enrollment dropped almost 22%, however, perhaps due to the decrease in the total number of classes taught or vice versa. Additionally, we're still seeing an enrollment decline due to COVID-19, and students that dropped out during the pandemic may not have returned to college yet.

Accounting knowledge and skills are valuable to other students outside the career paths of accounting. For the previous two years, SSH for non-majors comprised over 60% of the total SSH for all program classes.

This year, the percentage for SSH non-majors jumped to 66% showing the significance and importance of accounting in other areas of education.

COVID-19 changed the accounting field's functionality from in-person to remote work. Accounting jobs stayed relevant and most people working in accounting continued to be employed during the stay-at-home orders. Additionally, this trend has led to an increased number of positions being offered as remote and online, which has increased opportunities to work in accounting for individuals looking for remote work.

Efficiency

#	Efficiency Indicators	2019 - 20	2020 - 21	2021 - 22
9	Average Class Size	19	21	19
10	Fill Rate	71.9%	87.5%	74.8%
11	FTE BOR Appointed Faculty	1	0	0
12	Majors to FTE BOR Appointed Faculty	62	0	0
13	Majors to Analytic FTE Faculty	31	33	55
13a	Analytic FTE Faculty	2	2	1
14	Overall Program Expenditures	\$178,928	\$101,684	\$82,261
14a	General Funded Budget Allocation	\$179,928	\$101,684	\$82,261
14b	Special/Federal Budget Allocation	0	0	0
14c	Tuition and Fees	0	0	0
15	Cost per SSH	\$188	\$106	\$111
16	Number of Low-Enrolled (<10) Classes	1	0	1
	Efficiency Health	Progressing		

The accounting program efficiency has improved and the status is considered progressing. In the last program review completed in 2020, the efficiency was cautionary. Comparing results to the last program review completed in 2020, the class fill rate increased by about 3%, but declined from the 2020-21 school year by 12%. Across the nation, community colleges saw a decline in enrollment at the start, and within the two years of the COVID-19 pandemic. However, the fill rate percentage remains just shy of healthy, 0.2%. The number of low-enrolled courses isn't bad at only 1 of 13 total classes, less than 8%. However, the total number of classes being taught has dropped 13% since last year.

After unexpectedly losing the single full-time faculty member in fall of 2021, no one was hired to fill the position until Fall 2022. The FTE appointed faculty, as well as the major to FTE appointed faculty went to zero. However, the hiring of a new full-time instructor/program coordinator in fall 2022 will improve the efficiency of majors to FTE faculty in future years.

With regards to efficiency, the accounting program could use improvement in the following areas:

- fill rate, #10

Effectiveness

#	Effectiveness Indicators	2019 - 20	2020 - 21	2021 - 22
17	Successful Completion (Equivalent C or Higher)	76%	78%	74%
18	Withdrawals (Grade = W)	32	22	15
19	Persistence Fall to Spring	62%	63%	75%
19a	Persistence Fall to Fall	45%	37%	40%
20	Unduplicated Degrees/Certificates Awarded	19	20	10
20a	Degrees Awarded	9	16	9
20b	Certificate of Achievement Awarded	15	17	4
20c	Advanced Professional Certificates Awarded	0	0	0
20d	Other Certificates Awarded	0	0	0
21	External Licensing Exams Passed			
22	Transfer to UH 4-yr	8	10	5
22a	Transfers with credential from program	5	6	5
22b	Transfers without credential from program	3	4	0
	Effectiveness Health	Progressing		

The accounting program's effectiveness status is currently progressing. The 2021-2022 academic year presented a significant challenge for the program. The challenge was the loss of the full-time accounting instructor/program coordinator in the middle of the fall 2021 semester. All classes had to be taken over by other instructors, both full and part-time, who had little time to prepare and take over another course. Additionally, some students were saddened by the loss of their instructor. This, along with an instructor change during the middle of the semester may have caused concentration problems or confusion to students, resulting in a decrease to the percentage of successful completion of a C letter grade or higher. The unfortunate loss of the program coordinator put the accounting program on hold in 2021-22. Her guidance towards educational achievement ended. This could be a reason for the decline in certificate of achievement awards awarded last year.

There was a 50% decrease in the number of unduplicated degrees/certificates awarded from the previous two years. However, the good news, the percentage of students who were persistent from fall to spring and fall to fall of the previous year increased. Even though the number of FTE enrollments decreased, students stayed actively enrolled from semester to semester compared to the previous year.

With regards to effectiveness, the accounting program could use improvement in the following areas:

1. Successful completion, #17
2. Degrees/Certificates awarded, #20

Perkins

The accounting program met both Perkins indicators, 1P1 Postsecondary Placement and 2P1 Earned Recognized Credential. The actual numbers were significantly higher than the goals.

3. Program Student Learning Outcomes or Unit/Service Outcomes

Program Student Learning Outcomes - PLOs

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 posting, 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.

PLO Assessment

There was no PLO assessment completed during the 2021-22 school year. This was due to the fact that there was no faculty member available to complete an assessment. However, during fall 2022, the recently hired full-time instructor assessed PLO 1 in the online ACC 300 course.

#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 posting, trial balances, adjustments, worksheets, financial statements, and the closing process.

PLO #1 was assessed using an [accounting cycle project](#) that required students to complete all the steps of the accounting cycle. Students analyzed twenty-two accounting transactions relating to the first year of operations. They wrote journal entries, debiting and crediting the various accounts, and then posted them to the general ledger. Students created various trial balance reports, performed adjusting and closing entries, and prepared the three basic financial statements. All work was completed by end without the use of any homework LMS. Finally, students were required to write an analysis interpreting the company's results.

Points were awarded based on the following: Ending cash balance, Service revenue balance (before adjustment), Unadjusted Trial Balance amount, Adjusted prepaid insurance amount, Adjusted deferred service revenue amount, Adjusted service revenue amount, Net Income amount, Total Equity amount on 12/31/22, Balance Sheet - Assets & Liabilities + Equity amounts, Post Closing Trial Balance amount, and written analysis. A total of 20 students completed this accounting cycle project.

Project Results

- A = 55%
- B = 20%
- C = 5%
- D = 5%
- F = 15%

A total of 80% (16/20) of the class passed with a C or better, and 41% received a perfect score. However, 20% (4/20) scored below passing and it was primarily due to wrong calculations and/or missing amounts.

4. Action Plan

Program Advisory Committee

An Accounting Program Advisory Committee does not currently exist and needs to be established. An advisory committee will help steer curriculum, promote collaboration between educational programs and employers in our community, as well as strengthen and improve the accounting program. Furthermore, the advisory committee can provide feedback regarding the assessment of the program learning outcomes and help tailor capstone projects.

The recently hired full-time accounting instructor/program coordinator is focusing on reaching out to the local community industry professionals in search of committee members. The goal is to conduct the first accounting advisory committee meeting mid spring semester 2023 and retain at least five regular standing committee members moving into the next school year.

Course Outline of Record, COR

The accounting Course Outline of Records (COR) for several courses needs to be updated. Since the transition to [Kuali](#), limited data has been entered into the new system, and the CORs contain very little information. Additionally, many of the accounting courses have not been updated or modified since 2016. The goal is to complete 25-50% of the Course Outline of Record modifications within the next year.

Furthermore, an assessment cycle needs to be established, as well as a plan for PLO assessments. The creation of an Accounting Advisory Committee will help guide the PLO assessment process. The committee will be a valuable resource to the accounting program.

QuickBooks User Certification for Students

Explore options for the QuickBooks User Certification Exam opportunities. During the UHCC ACC PCC meetings over summer 2021, it was determined that QuickBooks experience along with a QBs certification is highly desirable by employers. The PCC will highly encourage students to pursue the QuickBooks Online Certification. At UHMC, our ACC 252 QuickBooks course teaches the Online version of the QuickBooks accounting software. ACC 252 is also currently using a textbook that meets the objectives of the QuickBooks Certified User Exam. Therefore, the accounting department will be exploring options that will allow those students that complete ACC 252 to take the QuickBooks User Certification Exam free of charge after completing the course.

This initiative would increase the effectiveness health of item 20c pertaining to advanced professional certificates which is currently at zero. Additionally, it aligns with the UHMC's mission to help students develop knowledge and skills in pursuit of career goals. As well, it supports community needs by preparing students to meet the current demand of QuickBooks certified users.

5. Resource Implications

Funding Requests

QuickBooks Certification for Students

A partnership with [Certiport](#) would allow UHMC to offer its students the chance to take the Intuit QuickBooks Certification User Exam after completing ACC 252, free of charge. UHMC can purchase individual exam vouchers from Certiport or sign a contract for a specific amount of annual vouchers. Each individual voucher is good for access to one certification exam. Certiport voucher pricing is as follows:

- 75 Vouchers (10% discount): \$92.69 (\$6,951.75)
- 100 Vouchers (20% discount): \$82.39 each (\$8,239)
- 150 Vouchers (30% discount): \$72.09 each (\$10,813.50)

Offering UHMC students the opportunity to become certified will increase their skill set, provide them with a recognized industry certification, and increase their earning potential. During the Accounting PCC in summer 2021, a survey was submitted to advisory board members and specifically question #13 asked, “Which credential(s) would increase an account major’s earning potential.” Their answer overwhelmingly pointed to the QuickBooks certification. Review the [Accounting PCC Cross Campus Memo](#).

To reduce the total cost, UHMC could (1) opt to sign an annual contract with Certiport that provides the college with exam study material, practice exams, a total of 500 exam vouchers, and the ability to test students directly on campus. The cost of an annual contract is less than \$5,000. However, with this option, exams are limited to students of UHMC only. Whereas buying individual vouchers would allow us the opportunity to supply a voucher to any person whether a student or not. Or (2) UHMC could collaborate with the other UH community colleges and purchase an allotment of exam vouchers and split the cost.

6. Optional: Edits to Occupation List for Instructional Programs

☐ I am requesting changes to the SOC codes/occupations listed for my program/unit.

☒ I am NOT requesting changes to the SOC codes/occupations listed for my program/unit.