Based on data for Fall 2006 through Spring 2009
Assessment Period: 2006-2009

College Mission Statement
Kapi’olani Community College
Mission Statement 2003-2010

Approved October 7, 2002 by KapCC Faculty Senate

Kapi’olani Community College

- is a gathering place where Hawai’i’s cultural diversity is celebrated, championed and reflected in the students, faculty, staff, administration and curriculum.
- is a nurturing workplace of choice for strong and caring faculty, staff, and administrators committed to a shared vision and set of values.
- strives to be the first choice for education and training for Hawai’i’s people.
- provides open access, and promotes students’ progress, learning and success with low tuition and high quality instructional programs, student development and support services, and selective areas of excellence and emphasis.
- prepares students to meet rigorous baccalaureate requirements and personal enrichment goals by offering a high quality liberal arts program.
- prepares students to meet rigorous employment and career standards by offering 21st century career programs.
- prepares students for lives of ethical, responsible community involvement by offering opportunities for increased civic engagement.
- leads locally, nationally and internationally in the development of integrated international education through global collaborations.
- uses human, physical, technological and financial resources effectively and efficiently to achieve ambitious educational goals.
- builds partnerships within the University and with other educational, governmental, business, and non-profit organizations to support improved learning from preschool through college and lifelong.
- uses cycles of qualitative and quantitative assessment to document degrees of progress in achieving college goals and objectives.

http://quill.kcc.hawaii.edu/object/kccmissionstatement.html
Program Mission Statement

The primary Accounting (ACC) program student focus is career preparation with three major emphases:

• insuring that our graduates possess the necessary Accounting skills and knowledge to enter the workforce upon graduation,
• preparing Accounting students and graduates to move seamlessly and successfully to UH Manoa, UH West Oahu and other four year institutions, and
• providing lifelong learning opportunities for Hawaii’s workforce that are designed to improve workforce skills and career progression and in a manner that is convenient to the incumbent workforce.

Part I. Executive Summary of Program Status Response to previous program review recommendations.

We accomplished some of the action plan items from the previous Three Year Program Review but we still have more to work on. Since program status and program review closely related to the major factors Demand, Effectiveness and Efficiency, we will discuss these primary objectives.

Demand

Demand measures in the prior review period did not have benchmarks or a rubric by which to quantitatively evaluate the program, thus there is no objective prior health status to cite. To stimulate increased demand, we had proposed to continue the following activities in support of program demand: increase promotional activities such as improving the program brochure and looking at new student orientation (NSO) sessions to directly promote our program to incoming students; continue to host a “job fair” type of activity, such as Accounting Student Night; continue to host a pre-graduation ceremony reception in partnership with other Business Education programs; maintain continuous communication with accounting professionals to educate them about our graduates and to exploit our unique market niche in training paraprofessional in accounting; build relationships with various feeder high schools by keeping in touch with their business teachers; promote our courses to four-year degree candidates and graduates; promote our courses to working professionals, and; offer additional online resources.
Our Business Education departmental website is now available to serve our program in recruiting and advising. It will be up to our individual program faculty members to furnish information to our Business Education web designer to populate our program area such as written articles about our Accounting program, professional and student written and video testimonials, graduate job placements, internship partners, details descriptions about our Career and Technical Education (CTE) courses, etc. We have produced some low cost “homemade” brochures using MS Word and MS Excel etc. and printed using regular 8.5” by 11” letter size uncoated paper on our in-house color laser printer in the past three years to promote our accounting program, but we will need some better leave-behind pieces in the future if we are to visit high schools, work with Honda International students and Kahikoluamea to attract students to enroll in our program. Of course, more comprehensive information such as the ones mentioned earlier, to be made available on the Business Education website, will also help in this effort.

We have continued to host successful events such as Accounting Student Night once each semester during the past three years. The average number of students attended per event is around 50 to 60 and the average number of professionals and alumni participated per event is around 16 to 18. We were fortunate enough to match three to four students with one professional for each rotation during these events. The professionals liked the format because he/she got to know the students on a one-on-one basis. The students enjoyed this format because he/she got a chance to ask appropriate questions. The majority of these students attended were current Accounting majors but there were some students who were still shopping for a major. We hope this event helped us continue to keep our majors in school until they graduate and to help us recruit new students.

Our program coordinated planning and hosting the pre-graduation get-together for our graduating students and family over the last three years. This event was conducted in partnership with other Business Education programs. It publicized programs offered by our department to friends and relatives of our graduates to help with recruitment. It helped us retain students until they graduate and beyond because they tend to remember us even after they have graduated. This is important because they will become the next group of alumni we relied upon to help promote our program.

We have been in continuing contact with professionals in the Accounting field. We have invited them to participate in our advisory committee meetings, to join us at our Accounting Student Night, to assist us in our internship program, and have sent them Christmas greeting cards featuring photos of KapCC Accounting Students. The new website may be used as an information center to disperse information to more professionals than ever. Altogether, the events, the meetings and the website can serve as our pipelines to promote our courses to the working professionals.
Effectiveness

As mentioned in the previous section, Accounting Student Night, serves various types of audiences. The event not only helped us recruit new students as well as retain students. Our current majors got a chance to meet accounting professionals and alumni and to network with them. Sometimes, these events led to job opportunities. Overall, the events helped the students to remain hopeful to eventually get a job in the accounting field and so they will stay in school until graduation.

The pre-graduation ceremony reception helped recognize students who are graduating and to celebrate their achievement. Students who have been in school for a long time can look forward to this reception as a milestone and a reason for them to stay in school until they graduate.

We completed the signing of an important articulation agreement with the University of Hawaii at West Oahu (UHWO) in April of 2008. While we are still working with them in ironing out the details and working on common advising sheet, we need to turn our focus to Chaminade University and Hawaii Pacific University to renew articulation agreements with them. This will allow more students to use our Associate degree as a bridge to a four year institution and to encourage them to stay in school here at KapCC.

Efficiency

Efficiency measures in the prior review period were considered to be Cautionary (C) primarily due to the low “occupancy” rate in program courses. Back in 2006, most of the CTE courses were not completely filled. As a result we planned to trim low enrolled classes; offer (currently developed) CTE courses only in the evening or online; develop curriculum for additional online courses; develop communication and personal advising sessions with majors; promote internship and other low enrolled CTE courses to stimulate enrollment, hosting a job fair event twice a semester; connect with high schools, and; join with other programs to develop quarterly mock interviews and resume writing workshops for all students enrolled in Business Education programs.

Classes having lower enrollment have been slated to be offered on mostly alternating schedules between online and in person formats. Although largely successful, this effort is somewhat hampered by the program’s lack of a complete core of full-time faculty and a general lack of funding for the department back in 2006. This prevents a complete development of online classes and implementation of this plan in the area of Income taxes and accounting software applications. Since then, Payroll Accounting, Individual Income Taxes, Business Income Taxes, Excel and QuickBooks were developed for on-line at one time or another without college’s support of reassigned time or stipends. Developing and maintaining these courses for online, especially the tax courses, takes continuous efforts and enormous labor hours. Due to their high
maintenance nature, some of these courses developed for online by lecturers were not continued because most of these lecturers found them too taxing to continue. We will continue to look at hiring of an additional full-time Accounting faculty to help alleviate this problem.

As we have begun implementing the switch to completely evening/online formats, we have seen enrollment of class maximums or greater in CTE courses during the spring 2009 semester. Thus, (with some assistance from a faltering economy) this strategy appears to be working.

We revamped our curriculum and made our internship course (ACC 293V) mandatory, effective fall 2007. Enrollment in this course has been stable.

One bright spot not anticipated by our 2006 three-year report is the positive effect of having created two “new” certificates of completion in payroll and tax preparation. These certificates help to sell the courses that comprise them.

Accounting Student Night and Accounting Career Day have been consolidated into a once-per-semester event. We determined that it was more efficient use of resources to offer it only at night, as are our classes.

High school visits may not produce significant returns but at the least, they can be used to draw the attention of high school students so they will consider two year degree as an alternative to the traditional four year option. We have yet to schedule our appointments and pay actual visits.

We have not been successful in joining with other programs to offer resume writing and mock interview workshops. The initial round of funding used to create the Career Access resources appears to have been not sustained to support the proposed efforts on an ongoing basis. We may need to look at the use of the Maida Kamber Center, which is dedicated to providing comprehensive and quality career development and transfer services. They should be able to help students prepare for and meet their career and transfer goals.

CT modified up to as of 3/1/2010
Part II. Program Description

History
The Business Education Program began in 1956 and was one of three original programs consolidated in 1957 as Kapiʻolani Technical School. Originally, it comprised two separate programs: a two-year Associate in Science in Accounting program and a one-year Certificate of Achievement in Bookkeeping program. In academic year 1981-82, a modified career ladder concept was incorporated by which the program offered a one-semester Certificate of Completion as Payroll and Accounts Clerk, a one-year Certificate of Achievement in Accounting and a two-year Associate of Science Degree in Accounting.

All Accounting program courses became transferable in 1994. During the 2003-2004 academic year, the combination of ACC 150 and ACC 250B or ACC 251B were accepted by UHM College of Business Administration ACC 419 can be waived. The program has steadily increased the required computer component of all courses, to the point where computer competency is now a requirement in all courses.

Substantial modifications to the curriculum were made in August of 2006. These changes incorporated the concept of Student Learning Outcomes (SLO) for the program (Program Learning Outcomes) and expanded the range of available degrees and certificates to include two new certificates of completion.

In 2007, the curriculum changes proposed in the previous year became effective and Internship class, ACC 293V became mandatory for an A.S. degree graduate. It has proven to be quite successful as some of the students who worked as interns have obtained continuing full-time employment with their internship employers.
In 2008 and 2009, the Accounting Program met and signed an articulation agreement with University of Hawaii West Oahu (UHWO). This agreement allows our A.S. degree graduate to transfer to UHWO to complete a bachelor degree in Business Administration with concentration in Accounting. UHWO will waive BUSA 416, Accounting Information Systems for KapCC’s ACC 150 and ACC 251B and will accept our remaining credits from our Accounting courses as electives. It will save a graduate in A.S. in Accounting degree both time and money, since there will be no loss of credits. The graduate only needs to complete 45 additional credits at UHWO to earn a bachelor’s degree. So far, the responses have been positive and at least half a dozen students have expressed interests in continuing their education at UHWO after they graduate from KapCC.

The role of SLOs has expanded. In 2006, the Accounting program developed its program SLOs and in 2009, competences for all courses were aligned with these. Assessment of appropriate course artifacts will determine if students are meeting the program SLOs. The results will drive adjustments that will improve student proficiency. The effectiveness of these SLOs will be evaluated against results of Accounting courses and updated will be made to adjust both the courses and the SLOs.

Program Goals

Program Description

The Accounting Program is one of four programs in the Business Education Department headed by a department chairperson. The program staff includes three full-time faculty members, one of whom acts as program coordinator. The Accounting Program offers Certificate of Achievement (30 cr.) and two Certification of Completion, Payroll Preparer (15 cr.) and Tax Preparer (15 cr.) and an Associate in Science Degree (60 credits).

Goals

1. To provide vocational training for entry-level positions in bookkeeping and accounting, e.g., payroll clerk, accounts clerk, inventory control clerk, assistant bookkeeper, bookkeeper, and accountant.
2. To provide accounting core courses for other business programs such as Information Technology (IT) and Marketing (MKT).
3. To provide transferable courses in accounting principles and managerial accounting for students planning to continue their education in general business or accounting at four-year institutions.
4. To provide the opportunity for occupational refreshing and upgrading to those already employed.
5. Explore new international business area of study. This aligns with KapCC Strategic Plan Goal 4 – To Champion diversity in Local, Regional and Global Learning, Objective 3:
Strengthen KapCC as a leading institution in developing Intercultural and International curricula and programs, with an emphasis on Hawai`i as a bridge between Asia, the Pacific Islands, the Americas, and the world.

**Occupations for which this program prepares students**

<table>
<thead>
<tr>
<th>Tax</th>
<th>Tax Services Associate, Tax Preparer, Enrolled Agent before the IRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>Accounts Payable Manager, Accounts Receivable Manager, Inventory Systems Manager, Payroll Administrator, Tax Accounting Paraprofessional, Cost Accounting Paraprofessional, Property Management Accounting Paraprofessional</td>
</tr>
<tr>
<td>Management track</td>
<td>MAS90 Accounting System Manager, QuickBooks Accounting System Manager, Accounting Supervisor, Independent Small Business Accounting Paraprofessional</td>
</tr>
<tr>
<td>Consulting</td>
<td>Client Consultant (outside accounting), Certified QuickBooks Professional Advisor, QuickBooks Consultant, MAS90 Consultant</td>
</tr>
<tr>
<td>Related work</td>
<td>Office Manager, Small Business Accountant/IT Manager</td>
</tr>
</tbody>
</table>

**Program SLOs**

1. Demonstrate the ability to identify key issues, research relevant data, and propose possible solutions for accounting and taxation issues encountered.
2. Compile and prepare accurate and timely financial information for analysis, tax compliance, and informed business decisions.
3. Perform accounting and reporting functions using an accounting information system.
4. Gather, manage, track and query data using traditional and emerging technologies.
5. Practice within the professional, ethical, and legal parameters of the accounting profession.
6. Demonstrate interpersonal and professional communication skills in person and online; work collaboratively to achieve organizational goals.
7. Take advantage of independent learning opportunities to maximize personal and professional growth within the business environment.
8. Recognize and adapt to the local/global organization and culture.
9. Practice communication, problem solving and decision-making skills through the use of appropriate technology and with the understanding of the business environment.
Admission Requirements
The minimum qualifications for admission to the college are:

- 18 years of age or older, and
- a high-school diploma or GED if under age 18.

Students are admitted to the Accounting Program on a continuing basis in either the Fall or Spring semester. The current recommended preparations for enrolling in the beginning Accounting course, ACC 201, are ICS 100 or ICS 101 and qualification for MATH 24 or higher and ENG 22 or higher. The Accounting Program is in the process of submitting curriculum proposals to require a grade C of higher for ENG 21 or ENG 22 or equivalent to improve the quality of students enrolled. The move is necessary to help improve student success rate.

Credentials, Licensures Offered
No credentials or licenses are currently built into the program structure. However, American Payroll Association certification is suggested as an option for successful completers of ACC 132, Payroll Accounting and Hawaii G.E. Taxes.
Faculty and Staff

Permanent
- Dooley, Kevin, BBA, CPA tenured 1993
- Vanairsdale, Dennis, JD, tenured 1988
- Tan, Calvin, CPA, MAcc tenured 2007

Adjunct
- Allen Arakaki, BS, CPA
- Nora Goto, CPA
- Richard Kido, CPA
- Stella Kimura, CPA
- Alan Kobayashi, CPA
- Nobleza Magsanoc, MBA
- Sam Mata`utia, MAcc
- Leanne Nakamura, CPA
- John Edward Schell, MBA
- Duane Seabolt, JD, CPA
- Wayne Tanna, JD, LL.M.
- Kevin Washington, MS Acc
- Kimberley Yoro, MBA, CPA

Resources
Majority of the resources are provided. Department physical resources located in the Kopiko and Mamane buildings are shared among the Business Education Department programs. These computer stations are located within classrooms such as Kopiko 102, 103, 104 and Mamane 101. There are additional computer stations located in the Kopiko 101 lab for our Business students to access to work on homework and projects.

IT department has been generously paying for MicroSoft Office licenses and subscription to additional software via the MicroSoft Software Developer Network Academic Alliance (MSDNAA) so that the entire department has access to these MicroSoft software such as MS Office, VISIO, etc. The Department also pays for supporting software such as Camtasia, SnagIt, Adobe Acrobat Professional, Insight, etc. to make it possible to teach in person courses as well as online courses. University of Hawaii system provides everyone access to Laulima and E-mail system. Soon, our college will be providing us with access to Elluminate, a virtual classroom software which can be used to enhance our online course delivery.
All Accounting courses currently offered at KapCC are listed below, along with their software/hardware requirements:

<table>
<thead>
<tr>
<th>Courses</th>
<th>Instructor Computer</th>
<th>Projector</th>
<th>Student Computers</th>
<th>BE (and IT) provided software: MS Windows based:</th>
<th>Other software/hardware</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 201</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>WileyPlus (publisher)</td>
</tr>
<tr>
<td>ACC 202</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (30 students)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>WileyPlus (publisher)</td>
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<tr>
<td>ACC 132</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (30 students)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>ADP Payroll Software (publisher)</td>
</tr>
<tr>
<td>ACC 134</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (30 students)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>CCH Tax Preparation Software (publisher/Bob Frost subscribed for KapCC) located on ACC Server ACC200</td>
</tr>
<tr>
<td>ACC 137</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (30)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>CCH Tax Preparation Software (publisher/Bob Frost subscribed for KapCC) located on ACC Server ACC200 (Program support)</td>
</tr>
<tr>
<td>ACC 150</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (20 students)</td>
<td>IE, Word, Excel, PowerPoint, VISIO, Adobe Acrobat Reader</td>
<td>QuickBooks Pro 50-Users License for Education Institution (Department support) installed in one classroom and one computer lab (Department support).</td>
</tr>
<tr>
<td>ACC 155</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (20 students)</td>
<td>IE, Word, Excel, Access, PowerPoint, Adobe Acrobat Reader</td>
<td></td>
</tr>
<tr>
<td>ACC 231B</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (30 students)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat Reader</td>
<td>FASB research website (Department support) and Deloitte True Blood cases (free from Deloitte)</td>
</tr>
<tr>
<td>ACC 251B</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes (20 students)</td>
<td>IE, Word, Excel, PowerPoint, Adobe Acrobat</td>
<td></td>
</tr>
</tbody>
</table>

MAS90/200 installed on ACC Server ACCSTUD
Occasionally, faculty members purchased their own hardware and software to facilitate the courses appropriately. For example, two Accounting faculty members have purchased Premiere Elements on their own to capture and render student presentations. Another faculty purchased Photoshop Elements and Dreamweaver in order to build his own web pages for information and instructional purposes as well as production of flyers to promote the Accounting program. Two faculty members purchased and use their own digital camcorders and digital cameras to document student presentations in class and to record special accounting events.

Physical resources under control of the Accounting Program consist primarily of computer equipment, as follows:

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Purchased Cost</th>
<th>Current Value</th>
<th>Replacement Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gateway server – Lama Library</td>
<td>1,500.00</td>
<td>0.00</td>
<td>2,500.00</td>
</tr>
<tr>
<td>1</td>
<td>Dell PowerEdge server - Lama Library</td>
<td>2,500.00</td>
<td>1,500.00</td>
<td>4,000.00</td>
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<tr>
<td>TOTAL</td>
<td></td>
<td>4,000.00</td>
<td>1,500.00</td>
<td>6,500.00</td>
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</table>
Articulation Agreements

- Articulation agreements currently in effect along with their last renewal date are as follows:
  - Hawaii Pacific University, 2003 (need to be renewed), Chaminade University, 1997 (need to be renewed), University of Hawaii at Manoa, 2005 (unofficial limited course waiver), University of Hawaii - West Oahu, 2008.

Community Connections, Advisory Committees, Internships

Advisory Members - Scheduled to attend in April 2009:

* Allen Arakaki Allen M Arakaki CPA, Inc.
   Kimberly Bridges Adecco
   Valarie Cesar eSearch Hawaii
   *Nora Goto Nora Goto, CPA
   Ronald Gouveia Carr, Gouveia & Associates CPA's
   *Glenn Hayashi Glenn Hayashi CPA
   Dan Kikuyama Dan Kikuyama, CPA, Inc.
   **Stella Kimura Truck Equipment Hawaii
   **Sean Knox POI Employment
   Alan Kobayashi Kobayashi, Doi & Lum CPA's
   *Mark Lum KCAA Pre-schools of Hawaii
   *Gwendolyn Maeda McKinley High School
   *Ross Murakami KMH LLP
   Gay Nagata Gay Nagata, CPA
   **Mona Tom H&R Block Premium
   **Kerry Yoneshige State of Hawaii Dept of Accounting & General Services

* members cancelled due to scheduling conflicts
** members cancelled on meeting date

On average, eight to nine members attended the Accounting Program Advisory Committee meetings in AY2006-7 and AY2007-8. Unfortunately, there were an unusually high number of cancellations for AY2008-9 and the attendance was down to only six members. The cancellations can be of many different reasons but it may be related to the economy because even these professionals may need to spend more of their time and effort for their own businesses. Beginning 2010, we should 1) invite more advisory members, do not worry about overbooking too many of them, 2) reconnect advisory meeting and accounting student night so professionals can come onto campus one time for both events and 3) continue to call accounting professionals who are not currently on our list to expand our advisory group membership.
Internships
Accounting Internship
Cumulative Roster
<Instructor: Allen Arakaki>

<table>
<thead>
<tr>
<th>StudentName</th>
<th>Email</th>
<th>Employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Azama, Debora K.</td>
<td><a href="mailto:dazama@hawaii.edu">dazama@hawaii.edu</a></td>
<td>Tamilyn Masuda, CPA</td>
</tr>
<tr>
<td>Bian, Zhi Qing &quot;Shin&quot;</td>
<td><a href="mailto:qzbian@hawaii.edu">qzbian@hawaii.edu</a></td>
<td>Dan Kikuyama, CPA</td>
</tr>
<tr>
<td>Goo, Taryn A.</td>
<td><a href="mailto:taryngoo@hawaii.edu">taryngoo@hawaii.edu</a></td>
<td>Allen Arakaki, CPA</td>
</tr>
<tr>
<td>Juen, Bonnie M.</td>
<td><a href="mailto:juen@hawaii.edu">juen@hawaii.edu</a></td>
<td>First Hawaiian Bank</td>
</tr>
<tr>
<td>Kimura, Mayumi</td>
<td><a href="mailto:kimuram@hawaii.edu">kimuram@hawaii.edu</a></td>
<td>Dan Kikuyama, CPA</td>
</tr>
<tr>
<td>Noguchi, Yoshiko</td>
<td><a href="mailto:noguchiy@hawaii.edu">noguchiy@hawaii.edu</a></td>
<td>Tetsuko Ho, CPA</td>
</tr>
<tr>
<td>Oshiro, Lloyd H.</td>
<td><a href="mailto:lhoshiro@hawaii.edu">lhoshiro@hawaii.edu</a></td>
<td>Grant Thornton</td>
</tr>
<tr>
<td>Schilf, Karen L.</td>
<td><a href="mailto:schilf@hawaii.edu">schilf@hawaii.edu</a></td>
<td>Premier Business Svces</td>
</tr>
<tr>
<td>Shen, Guoxiong &quot;Jack&quot;</td>
<td><a href="mailto:guoxiong@hawaii.edu">guoxiong@hawaii.edu</a></td>
<td>Dan Kikuyama, CPA</td>
</tr>
<tr>
<td>Shin, Melanie Y.</td>
<td><a href="mailto:mshin@hawaii.edu">mshin@hawaii.edu</a></td>
<td>Kobayashi, Doi &amp; Lum</td>
</tr>
<tr>
<td>Amascual, Pablito M.</td>
<td><a href="mailto:amascual@hawaii.edu">amascual@hawaii.edu</a></td>
<td>Ilikai Hotel</td>
</tr>
<tr>
<td>Baek, Eun Joo</td>
<td><a href="mailto:ebaek@hawaii.edu">ebaek@hawaii.edu</a></td>
<td>Allen Arakaki, CPA</td>
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<tr>
<td>Black, Johanna L.</td>
<td><a href="mailto:jblack@hawaii.edu">jblack@hawaii.edu</a></td>
<td>Alzheimers Association</td>
</tr>
<tr>
<td>Ejima, Rie</td>
<td><a href="mailto:ejima@hawaii.edu">ejima@hawaii.edu</a></td>
<td>Dan Kikuyama, CPA</td>
</tr>
<tr>
<td>Fiust, Thomas J.</td>
<td><a href="mailto:fiust@hawaii.edu">fiust@hawaii.edu</a></td>
<td>Aloha Medical Mission</td>
</tr>
<tr>
<td>Gao, Yu Guang</td>
<td><a href="mailto:yug@hawaii.edu">yug@hawaii.edu</a></td>
<td>Allen Arakaki, CPA</td>
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<tr>
<td>Kawai, Miko</td>
<td><a href="mailto:mkawai@hawaii.edu">mkawai@hawaii.edu</a></td>
<td>Dan Kikuyama, CPA</td>
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<tr>
<td>Li, Mowen</td>
<td><a href="mailto:moweni@hawaii.edu">moweni@hawaii.edu</a></td>
<td>James Jennings, CPA</td>
</tr>
<tr>
<td>Liu, Yuehua R.</td>
<td><a href="mailto:yuehuai@hawaii.edu">yuehuai@hawaii.edu</a></td>
<td>Communications Pacific</td>
</tr>
<tr>
<td>Pada, David J.</td>
<td><a href="mailto:pada@hawaii.edu">pada@hawaii.edu</a></td>
<td>HonBlue Inc</td>
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<tr>
<td>Yang, Qiao Er</td>
<td><a href="mailto:qiaoer@hawaii.edu">qiaoer@hawaii.edu</a></td>
<td>Ronald Lee, CPA</td>
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<tr>
<td>Agustin, Jerry D.</td>
<td><a href="mailto:jerryagu@hawaii.edu">jerryagu@hawaii.edu</a></td>
<td>Star Markets Ltd</td>
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<tr>
<td>Cablova, Ivana</td>
<td><a href="mailto:cablova@hawaii.edu">cablova@hawaii.edu</a></td>
<td>Chikana Siu CPAs</td>
</tr>
<tr>
<td>Jones, Hizuru H. (Hizu)</td>
<td><a href="mailto:hizuru@hawaii.edu">hizuru@hawaii.edu</a></td>
<td>Qyujin Person Corporation</td>
</tr>
<tr>
<td>Nguyen, Lan P.</td>
<td><a href="mailto:lpnguyen@hawaii.edu">lpnguyen@hawaii.edu</a></td>
<td>Sonoda Isara CPAs</td>
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<tr>
<td>Poti, Jeri Ann</td>
<td><a href="mailto:jeriann@hawaii.edu">jeriann@hawaii.edu</a></td>
<td>KCC Business Office</td>
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<tr>
<td>Rivera, Conrad Y. (Bruce)</td>
<td><a href="mailto:crivera@hawaii.edu">crivera@hawaii.edu</a></td>
<td>Council for Native Hawaiian Advancement</td>
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<td>Shizuru, Cynthia M. (Cindy)</td>
<td><a href="mailto:cshizuru@hawaii.edu">cshizuru@hawaii.edu</a></td>
<td>Harvest Chapel</td>
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<td>Venzon, Kara H.</td>
<td><a href="mailto:okuharar@hawaii.edu">okuharar@hawaii.edu</a></td>
<td>Premier Business Services</td>
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<td>Yamagiwa, Reiko</td>
<td><a href="mailto:yamagiwa@hawaii.edu">yamagiwa@hawaii.edu</a></td>
<td>Daniel Kikuyama, CPA</td>
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DOE Connections
The Accounting program currently has no direct connection with DOE. Our connection to DOE is through our overall campus connection. Although faculty members participated in several career pathways conference in the past few years, an official channel is yet to be built.
Distance delivered/Off Campus Programs, if applicable
ACC 201 1-2 sections each semester
ACC 202 1-2 sections each semester
ACC 132 1 section per year
ACC 134 1 section per year
ACC 137 1 section per year
ACC 150 1 section per year
ACC 155 1 section per year
Part III. Quantitative Indicators for Program Review (No need to write this part. The data will come from the annual program reviews.)

Demand/Efficiency

Current and projected positions in the occupation (for CTE programs)

Annual new positions in the State (for CTE programs)

Number of applicants

Number of majors

Student Semester Hours for program majors in all program classes.

Student Semester Hours for all program classes.

FTE program enrollment

Number of classes taught

Average class size

Class fill rate

FTE of BOR appointed program faculty

Semester credits taught by lecturers

Percent of classes taught by lecturers

FTE workload (Credits taught/full teaching load.) Note: Full teaching load is generally defined as 27 or 21 credits depending on program.

Major per FTE faculty

Number of degree/certificates awarded in previous year by major

Cost of program per student major

Cost per SSH

Determination of program’s health based on demand and efficiency (Healthy, Cautionary, Unhealthy)

Outcomes

Attainment of student educational goals

Persistence of majors fall to spring
Graduation rate
Transfer rates
Success at another UH campus (based on GPA)
Licensure information where applicable
Perkins core indicators for CTE programs
Determination of program’s health based on outcomes (Healthy, Cautionary, Unhealthy)
Part IV. Assessment Results Chart for Program SLOs (3—5 year trend)

Student Learning Outcomes:

1. Demonstrate the ability to identify key issues, research relevant data, and propose possible solutions for accounting and taxation issues encountered.
2. Compile and prepare accurate and timely financial information for analysis, tax compliance, and informed business decisions.
3. Perform accounting and reporting functions using an accounting information system.
4. Gather, manage, track and query data using traditional and emerging technologies.
5. Practice within the professional, ethical, and legal parameters of the accounting profession.
6. Demonstrate interpersonal and professional communication skills in person and online; work collaboratively to achieve organizational goals.
7. Take advantage of independent learning opportunities to maximize personal and professional growth within the business environment.
8. Recognize and adapt to the local/global organization and culture.
9. Practice communication, problem solving and decision-making skills through the use of appropriate technology and with the understanding of the business environment

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Changes made as a result of findings

Please see Part VII. Analysis of Program, Evidence of Student Learning section (below). To summarize, since we are behind in our evaluation process, we must perform 2 in Spring 2010 to make up for Fall 2009.
### Part V. Curriculum Revision and Review (Minimum of 20% of existing courses is to be reviewed each year.)

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**Part VI. Survey results**

**Student satisfaction**
(no data)

**Occupational placement in jobs (for CTE programs)**
(no data)

**Employer satisfaction (for CTE programs)**
(no data)

**Graduate/Leaver (for CTE programs)**
(no data)

**Part VII. Analysis of Program**

**Alignment with mission: Strengths and weaknesses based on analysis of data.**

Currently, the Accounting program’s operation is in alignment with its mission. Our program’s three main missions are:

1. ensuring that our graduates possess the necessary Accounting skills and knowledge to enter the workforce upon graduation,
2. preparing Accounting students and graduates to move seamlessly and successfully to UH Manoa, UH West Oahu and other four year institutions, and
3. providing lifelong learning opportunities for Hawaii’s workforce that are designed to improve workforce skills and career progression and in a manner that is convenient to the incumbent workforce.

Our placement rate of 71.43% represents a “Healthy” status. We need to continue to meet with our advisory committee members as a group as well as meeting them individually during the year to ensure our curriculum is covering skills required in the industry. The Accounting faculty members from various community colleges also meet at least once a year to synchronize the SLOs and objectives of our programs and courses. Our faculty members attend seminars, read trade journals, and engage in other professional development activities in order to keep up to date with industry trends. As a result, we are able to appropriately modify our curriculum when necessary.

With help from industry professionals, the Accounting Program has developed program SLOs and recently aligned them with our courses. These SLOs will be evaluated at least once every three years to ensure they are up-to-date. Accounting courses will be evaluated based on these
SLOs to determine if our students have attained these outcomes or not. Each course will be evaluated at least once in a five year cycle. These activities allow us to ensure our graduates possess the necessary Accounting skills and knowledge to enter the workforce upon graduation (Mission 1). The “Healthy” placement status confirms that our students possess the required skills.

Our pre-business students continue to transfer to the Shidler College of Business at the University of Hawaii at Manoa. With a new articulation agreement signed in April 2008, our Accounting graduates can transfer seamlessly to the University of Hawaii at West Oahu (UHWO) without losing any of the credits they have earned at KapCC. They need only take 45 additional credits to earn a baccalaureate degree in Business Administration with a concentration in Accounting. We continue to meet with counselors and other interested parties at UHWO to refine the articulation agreement, and to develop systems and procedures to support transferring students (Mission 2).

In the Accounting program area, there are several annual changes in course content that are very predictable, such as tax law and procedures changes and software version updates. Because we are constantly keeping up with these changes, life-long learners are able to come back for refreshers and skills upgrades on a nearly annual basis. We have created two 15-credit Accounting certificates of completion that attract people already in the workforce to come back and get a skills upgrade. Many of our courses are offered online, which further increases access to our courses for members of the workforce. (Mission 3).

Evidence of Quality
One of the factors in program quality must be the caliber of the program’s faculty. Full-time tenured faculty members teaching in the program are as follows:

- Kevin Dooley, CPA  
  BBA-Accounting, BA-Economics

- Calvin Tan, CPA  
  MAcc, BBA-Accounting & Management Information Systems

- Dennis Vanairsdale  
  JD, BS-Accounting

Each year, our full-time faculty members consistently attend conferences and training to keep up with the latest development in the Accounting and Technological field, sometimes with college funding and at other times, self-funded. Several years ago, the Sarbanes-Oxley Act requires all Certified Public Accountants (CPA) to include 4 credits of ethics as part of the continuous public education (CPE) requirements, our faculty members responded by attending the Hawaii Society
of Certified Public Accountants (HSCPA) sponsored Ethics Conference. Our Accounting faculty members who are teaching QuickBooks, Excel and MAS 90 have been attending the HSCPA’s Technology Conference annually in the past few years to gain insights into the latest technology development in the field of accounting. Our MAS 90 course instructor attends MAS 90 training in California every three years, or when a new version of the software is introduced. The faculty members have also attended free accounting update seminars offered by various publishers in town or on the mainland. To continue to grow and to keep currency with tax laws, some of our full-time faculty members have been preparing a few tax returns for individuals as well as for businesses during non-teaching time-period.

For our part-time lecturers, we consistently seek and hire qualified Accounting professionals. The hiring of appropriate professionals helps ensure the quality of our courses and the currency of our course content. For example, we have two well qualified accounting professionals covering our Capstone course, one is a partner of one of the larger CPA firms in Honolulu and the other is an owner of a business. Our payroll accounting and General Excise tax course is taught by the same business owner who is also a CPA with over 20 years of experiences in filing General Excise taxes and handling her own payroll accounting. Our internship class is also managed and taught by a well connected, highly respected CPA, who is also involved with our non-credit area. Finally, our individual income tax course is currently taught by a former reviewer/auditor with the Internal Revenue Services (IRS) with over 10 years of experience. These professionals who are currently working in the industry help us maintain the quality of our students and ensure they have the right skills based on their daily interactions with their peers and clients. These industry professionals are the gatekeepers who ensure our students do not leave our program without the necessary skills and attitudes.

Although we are heavily reliance on part-time lecturers at this point, they are quality professionals who are willing to give back to our community by teaching and nurturing the next generation of accountants. Until we can hire a qualified full-time faculty member who has experience in some of these areas, passionate in teaching and who is willing to teach both various forms of courses such as in person, on-line or hybrid, it is the best thing we can do to cater for our students. It may not be an ideal situation in the eyes of an administrator because of administrative costs, but we are providing high quality professionals to teach our courses at a well discounted price. We are providing our students a bargain price to learn from some of the best and brightest in the Accounting field!

Our program holds successful Accounting Students Night (or Accounting Career Day) events each semester with a typical student turnout of 50-70 students and 12-18 professional. These invited professionals (including several employment agencies) keep coming back for succeeding events – a testament to their opinion of both the value of the program as well as the value of these events.
Nearly 100% of our interns over the previous three years had their internships with off-campus employers. This is an indication that they have the skills that employers demand of their entry-level accounting personnel. Because job placement is one of the primary objectives of our program, this is clear evidence of a high quality program.

The American Payroll Association – Hawaii Chapter has recently begun sponsorship of two scholarships, currently available only to KapCC Accounting students, and we believe this is evidence that they think highly of our students.

**Evidence of Student Learning**

We are at just the beginning of our Student Learning Outcomes Assessment schedule. The program has written nine SLOs that we have set into a three year schedule of assessment, that was to commence this past Spring 2009 (See Part IV above). The SLOs were developed but since the alignment were not made until Fall 2009, the execution of the assessment has not been carried out yet. Our faculty needs to perform one assessment to make up for the Spring 2009 assessment and two more to make up for the Fall 2009 assessments during the Spring 2010 semester. We will be designing and developing our rubric this semester as well as applying them to test student artifacts in several courses this semester in order to catch up.

**Resource Sufficiency**

To accomplish all of the action plan items and various college/department/program assignments, we need to have additional full-time resource. The additional full-time faculty member will be able to help us grow our on-line course presence better and easier than part-time lecturers. A part-time lecturer needs to get used to teaching a course as well as learning how to teach on-line. A full-time faculty member also needs to go through the same process. However, a part-time lecturer may eventually leave and we will need to wait for the next part-time lecturer to go through the same growing and learning process again. A full-time person is assumed to stay for a while and can accumulate on-line teaching experience to make the current on-line course better as well as to take on teaching additional on-line courses.

Our department attempted to hire for vacant Accounting faculty position a year ago but the number of applicants was limited. An attempt was made to expand the Minimum Qualifications (MQs) to increase pool of eligible candidates. Unfortunately, there were strong resistant from the system level related to the proposed changes. Therefore, we have decided to retract our requests for changes in MQs in order to get a chance to get the hiring process going again. As the economy is in early recovery stage, along with our heightened recruitment efforts, we are expecting more students to enroll in the accounting program in the next year or two. If we are to support our current students and hopefully grow the program, we need to be sure to provide students with access to the necessary resources to be successful. The program needs an additional full-time person.
Our program should also look for funding for additional hardware because our file servers are getting old. Another three years, they may become outdated and erratic. These machines are essential to our program as they are shared by ACC 134 Individual Income Taxes, ACC 137 Business Income Taxes, ACC 251B AIS Tools – MAS90/200 as well as for storage of important Accounting program files and student work files from Accounting Student Night. Therefore, we need to look into obtaining funding to replace them within the next three years in order to continue with our operation.

Our program should also look into obtaining funding for annual software purchase, maintenance and consulting fees. In Spring 2010, the department is planning to submit a proposal to the collect software fees from ACC 150 for the purchase of QuickBooks Pro software annually.

For ACC 251B, we are fortunate to have Carr, Gouveia + Associates sponsoring us so we can use the latest version of MAS 90/200 for free. The entire software package we are using probably cost over $50,000 to purchase. However, we do need to call them for technical support once in a while. So, we need to collect a course fee to cover these support fees for troubleshooting our MAS 90/200 problems.

**Recommendations for improving outcomes**

The Accounting program needs to catch up with the SLO assessment for Spring 2009. At that time, we will carefully document and analyze the results to improve our teaching and student proficiency level.

Other recommendations are to continue our cycle of Program SLO assessment and medication of curriculum or SLOs based on the results. In addition, we plan to stay abreast of current development in the Accounting field including theories and principles as well as the methodologies and technologies applied to make it work.

**Part VIII. Action Plan**

**DEMAND:**

Our Demand ranking is “Healthy”, indicating our recruitment of new Accounting students is good. The Accounting program needs to continue with action plan items which worked in the past, as well as come up with new action plan items:

**Accounting Student Night**

First of all, even though Accounting Student Night requires resources to operate, it is also one of our most effective events. It has not only helped the program recruit new majors, it has also helped the
program to retain majors and help students, graduating or not, get placed in Accounting jobs. In the past three years, at least one or more of the team members in charge of Accounting Student Night each semester were hired or granted interviews immediately after the event (obviously a direct result of their prominence at the event). Therefore, it is worth it to continue to run this event once every semester. However, the event should be retuned slightly to enhance its ability to attract more students and to retain current students. For example, recognizing students who have completed short certificates of completion and those who have received scholarships will demonstrate the possibilities for positive feedback as a result of being an Accounting major.

*KapCC Business Web Site – Accounting Program*

Our KapCC Business Web Site is now available and it is now the default web page when students open up internet browsers on all of our Kopiko computers. There are currently basic counseling materials on this web site such as counselors’ information, advising sheets, faculty pictures and contact information, etc. However, there is room to grow and our program has a plan to improve materials placed on this web site. For example, we would like to add:

- our course descriptions and semester plan in animated flash format;
- more students testimonials in writing as well as in video formats;
- employers testimonials in the form of articles or videos, and;
- web links to professional organizations who have supported our program including:
  - American Payroll Association (including Hawaii Chapter);
  - American Society of Women Accountants;
  - Hawaii Society of Certified Public Accountants;
  - Hawaii Association of Public Accountants.

These new materials can be used as recruiting materials and as retention materials and can assist students in planning and course selection. Since the department has no current budget allocated for printing of brochures, etc., these web materials provide minimal materials we can provide to our targeted recruits, such as high school students and industry.

*Accounting program brochures*

If there are budget allocation available, printed leave-behind pieces are helpful in recruiting efforts. Once again, these materials can be developed to describe our program as well as who to contact. They must also match the needs of our intended audience be informative, colorful and attractive. We can leave these materials with our intended recruits when we visit them. The nature of these items is that the intended audience may not use it until weeks, or even months, later, so there is a long term impact. It would be helpful if the material is attractive and informative so they will keep it and look at it over and over again. Examples are high-touch logo-emblazoned devices like iPod/iTouch protective cases, USB drives, besides the normal brochures, CD-business cards, etc. All of this, of course, depends on the availability of funding. The next step is to brainstorm to come up with a valid use for such brochures and estimates its production cost and submit for funding. One of the possible use is to recruit male
majors because we have an imbalance of males to females ratio in our program and may be able to apply for gender equity funding.

**Reach into high schools**

The program must obtain a list of the Business/Accounting teachers at various feeder high schools. Our faculty must contact these teachers to setup dates to visit to promote our program. It would be nice to have one or two current students/alumni to come along for the visits. If not, as a minimum, being able to show the materials on the Business web site will help. Our program plans to start with three high schools that tend to have a more economically disadvantaged population and expand the list to more affluent schools in future semesters. The three schools initially selected are:

- Farrington High School;
- Kaimuki High School, and;
- McKinley High School.

Other feeder high schools in our geographic area are Kaiser, Kalani, Roosevelt, and Moanalua. Pending results of efforts at the three pilot schools, the more affluent schools will be targeted as time-appropriate.

**Promote ACC program in our gateway courses**

IT has been promoting their program in their gateway courses such as ICS 100 and ICS 101. Accounting should promote our program in our gateway courses such as ACC 201 and ACC 202. To accomplish this task, our program faculty should be knowledgeable in our certificates and degrees offered. This is another area where web materials, brochures, and leave-behind pieces mentioned earlier can be used.

Besides promoting in our gateway courses, our faculty should also promote other courses in the vocational ACC courses as well. In those courses we have skill seekers who normally would take one class only. However, with a little promotion, there is a chance that these students may stay and take additional classes once they have found out there are other desirable classes offered.

**Promotion to international students**

Since Honda International handles international students who are attending class on the KapCC campus, it is logical for our program to join with Honda International to promote Accounting to international students. With the articulation agreement we signed with University of Hawaii at West Oahu (UHWO), our program can now offer these international students not just a chance to complete their associate degree, but also a chance to further their education by transferring to UHWO to complete their bachelor degree (without losing credits).

**Participate in Kahikoluamea Business Academy Project**

We would like to work in partnership with the Kahikoluamea on the Business Academy Project to promote the Accounting program to students who are still getting up-to-speed with Math and English.
To help these understand what Accounting program has to offer and what kind of jobs they can land on by completing the Accounting degree. These students generally do not have their goals set while they are getting Math and English help from Kahikoluamea. By participating in the Business Academy Project, the Accounting program can help some of these students set up their goals and priorities earlier in their college career, and may also help them to plan better and to graduate a little more quickly.

EFFICIENCY:

Our Efficiency data shows that the ranking for our program is “Healthy”.

Enrollment Management

One of the major reasons our program is efficient is because our program coordinator and department chairperson closely monitor class enrollment. Our department has adopted the policy of eliminating courses with low fill rates and opening additional sections of classes with high fill rates. However, the department is doing this without sacrificing student access. If the fill rate for a class is not enough for it to be offered every semester, it is then offered at least once a year. In this way, students can take the course either in the Spring or in the Fall in order to graduate on time. Since there has been growth in the number of majors, our program needs to survey and meet with students to determine if there are any special demands for the program to open up additional class during any semester. This has been done on an individual basis by working with counselors to identify students nearing graduation and meeting in person with these students to plan the sequence of courses they will take until graduation, then feeding that information back into the course offering/scheduling process.

Professional development

In order to consistently have enough students enrolled in our courses, we must offer courses with substance useful to build and advance their careers. It is important for our faculty members to keep up with professional development activities such as to attend appropriate trainings, workshops, seminars, and conferences when they are available. With the assistance of our advisory group members, friends from the industry, our part-time lecturers, participating internship employers and alumni group, we have learned and developed our curriculum to include the Accounting and technology skills needed. Based on these needs, the Accounting faculty members can strategically attend conferences and training which will help us to maintain our level of expertise and also to help us to cover the next big “thing”.

As it was mentioned in the section titled Evidence of Quality in Part VII, Analysis of Program, we try our best to maintain the quality of our teaching staff. We hire lecturers who are currently practicing in either the private sectors or the public accounting area who must maintain their currency of their knowledge in the Accounting field in order to be able to continue to practice as CPAs. Their contributions are especially valuable since they are actively engaged in shepherding changes to their business models to deal with currently developing changes in the accounting area. Thus, they are more
than just secondhand observers, but are intimately involved at a supervisory level in hiring, training, and retaining employees much like our graduates aspire to be.

For full-time faculty members, some of them are CPAs who are subject to continuous education requirement. Besides, as we have mentioned earlier, our faculty members should selectively attend seminars or trainings in the area of accounting, tax, ethics and the technology area. Since our faculty members who are teaching accounting and taxes in a day to day basis, we have to aware of the changes and to be tracking and learning of what’s happening in these areas. Although we try to keep up with technological changes, we need to be able to attend professional conferences to see what kind of technologies are being used in the industry and to attend teaching organization conference to determine what are some of the latest technology to used in the classroom to enhance course delivery and communication, etc. An accounting software such MAS 90/200 which is made for mid-size market accounting software, requires training every 3 years or so when new version of all modules are released. The Hawaii annual technology updates conference and the Conference on Information Technology (CIT) are great conferences for our faculty members to learn overall update news about accounting software and hardware as well as teaching technologies. The full-time faculty members can then select important topics and participate in additional seminars/training to strengthen knowledge in these topic areas.

**SLO – alignment/evaluation**

Our program has completed the SLO alignment process in the Fall, 2009 semester. However, we need to catch up during 2010 with the SLO assessment process beginning with the overdue Spring, 2009 single course evaluation.

**EFFECTIVENESS:**

Our effectiveness ranking, as re-evaluated, should be “Cautionary”, not “Unhealthy”. For details, please refer to 2009 Annual Accounting Program Review, page 5. Nevertheless, our program needs to pay more attention to this area in order improve the ranking from “Cautionary” to “Healthy”.

**Continue to promote short certificates**

Our program created two certificates of completion in 2006 which were introduced in Fall of 2007. From Spring 2008 to Spring 2009, the three semesters within our review period, 20 students have earned the Payroll Preparer Certificate and 23 students have earned the Tax Preparer Certificate. We found these certificates to be:

- Incentives for Certificate of Achievement degree seekers and Associate degree majors to stay in school as they are reaching these milestones on their way to a degree.
- Incentives for skill-seeking para-professionals from the industry to take a few more additional courses than they would have, and completing a certificate.
With the assistance from our Business counselors and program faculty wants to continue to promote these certificates because they have been helping in:

- Drawing additional students to school for these certificates.
- Keeping students in school to not only to complete these certificates, but keep them in school to complete their Accounting degree.

**Persuade students to see counselors for advising**

The more times a student seek advice from our counselors during their semesters here at KapCC, the greater the chance that the student’s academic plan will be complete. The plan should also be customized for this student’s individual needs. This will enhance the student’s overall experience here at KapCC because there will not be any wasted time during his/her stay. Because the students can map out academic journey using the Star system, with the counselor’s assistance, a student’s plan can be catered for associate degree, Bachelor degree in Accounting at UHM or transfer to Bachelor degree in Business Administration with Concentration in Accounting at UHWO. These voluntary counselor visits are important because they will help reduce student frustration and will lead to better completion rates.

**Accounting Student Night**

As mentioned in the section above, Accounting Student Night can be used as a recruiting and placement tool. It can also be used as a retention tool to help celebrate student successes including scholarship, attainment of certificates, to showcase their interpersonal skills, gain experience in leadership and practice their newfound professional demeanor.

**Pre-Graduation Ceremony Reception**

Our programs have been working with other Business Education programs in hosting the pre-graduation ceremony reception for graduating students and their immediate families each May. We believe this event both stimulates retention and completion as well as helps us retain contact with our soon-to-be alumni. Our department should continue to host this event each May.

**Hiring of additional Accounting faculty**

As mentioned in an earlier section, there is a need for an additional full-time faculty to at least assist in recruiting efforts such as visiting high schools, retention efforts such as mentoring students and to improving completion rate by assisting with counseling and advising students. Hiring of one full-time faculty can help with teaching of online courses and at the same time reduce the need to hire lecturers for up to 9 classes per year.

**Explore funding source for APA review**

As part of the college’s call for certification/accreditation, our program should explore opportunities for external funding to support the setup of an American Payroll Association certification exam review course. Students who have completed the payroll class, Accounting 132, could then participate in this
review course to review materials they learned in the payroll class, and to prepare them to sit for the “Fundamental Payroll Certification” (FPC) Exam and/or the “Certified Payroll Professional” (CPP) Exam. The success or failure of students passing this exam will help us evaluate our course student learning outcomes, as well as help us improve our curriculum and methods of instruction, and increase the college’s level of compliance with Carl D. Perkins funding guidelines and standards.

**Explore funding for attracting non-traditional completion**

Historically, our Accounting program attracts more female students than male students. Across all age groups, ethnicities, geographical regions, etc., there is an overwhelming majority of females enrolling in our Accounting program vs males. In an effort to increase gender equity at all levels by increase enrollment and completion of male students in Accounting, our faculty members should explore possibilities of securing a grant to help us promote the Accounting program to the male student population. The most recent comparable effort within our Business Education Department was the Women In IT’s gender (Sex) equity grant administered by Sandra Lai and Steven Singer. We will contact the Office of the Gender Equity Counselor office at University of Hawaii at Manoa or for the State of Hawaii to find out how to qualify and apply for such grant.

**Articulation agreements with four years institutions**

The Accounting program signed an articulation agreement with University of Hawaii at West Oahu (UHWO) in April 2008 that allows our students to be able to transfer to UHWO seamlessly, and without losing credits. Although our program and our counselors are still working together to try to come up with a unified advising sheet, many of our students are expressing an interest in transferring to UHWO after completing their Associate Degree in Accounting here. This will definitely help use boost up our completion percentage as our students have a definite post-graduation goal to shoot for.

However, to provide other options to four year degree institutions available to our students, we should continue with our unofficial agreement with University of Hawaii at Manoa (UHM) as well as renew our articulation agreements with Chaminade University and Hawaii Pacific University.

**International Business**

Faculty members have discussed exploring the international business area of study. (KCC Strategic Plan Goal 4, Objective 3, Action Strategy #2) Perhaps with the assistance of funding through USDOE Title 6B funds, we can develop curriculum/learning outcomes with an international business content that will be interesting to our students and draw additional recruits into the department, the program and to complete our degrees. We may, at the same time, begin to research the possibilities of offering 300-level courses in this area to facilitate transfer of participating students to baccalaureate programs.

This initiative aligns with KCC Strategic Plan Goal 4 – To Champion diversity in Local, Regional and Global Learning, Objective 3: Strengthen KCC as a leading institution in developing Intercultural and International curricula and programs, with an emphasis on Hawai‘i as a bridge between Asia, the Pacific Islands, the Americas, and the world.
Part IX. Budget Implications

To fully deploy the current online course that utilizes accounting software (Accounting 150 – QuickBooks for Hawaii Accountants) there is a $5,600 initial cost (for 15 simultaneous users) plus annual upgrade/maintenance fee of $1,750 per year (annually beginning Year 2, and beyond). Annual cost savings of $800 would be realized because the annual purchase of the desktop edition of QuickBooks would no longer be required. Thus after the initial investment of net $4,800, the incremental annual cost would be $950.

Currently, one full-time faculty member position in the Accounting program remains unfilled. A cost estimate of $10,094 for filling this position (provided by Dean Dennis Kawaharada) is calculated as follows: $45,000 per year MINUS the lecturer costs of the 27 credits that the full-time faculty member would be assigned. At level A, MINUS $34,101 ($1,263 x 27 credits) + fringe (2.36%; could be higher for lecturers who teach more than 8 credits and have medical, etc.) The final calculated total being: [$45,000 – ($34,101+$805)=$10,094]

We have been offering ACC 201 and ACC 202 online every semester and during summer sessions since 2002. We have also offered ACC 132, ACC 134, ACC 137, ACC 150 and ACC 155 online every other semester since 2007. With these classes offered online, there are enough courses available for online access for a student to complete a Certificate of Achievement in Accounting. (For the remaining three Accounting courses needed for the Associate degree, we currently do not plan to develop them in the online format.)

This rotation sequence has been modified such that each program offering an internship class in a particular semester reserves a few of their seats for students from other programs that are not offering their program’s internship class that semester. For example, during the Spring 2009 semester we cross-listed ACC 293V with IT 293V to help our fall graduates fulfill their internship course requirement. Obviously, offering all courses in all semesters would increase student access to the program, but this does not appear to be a viable option at this time until we increase the flow of students through the funnel.