TO: Erika Lacro, Vice President University of Hawai‘i Community College System

FROM: The Accounting Cross Campus Working Group
Ann Kennedy, Associate Prof & Business Div Chair, Hawai‘i CC
Calvin Tan, Assistant Professor (ACC Program Coordinator) Kapi‘olani CC
Deacon Hanson, Assistant Professor, Dept. of Math & Business Chair, WinwardCC
Duane Seabolt, Instructor in Accounting, Kapi‘olani CC
Kelly Watanabe, Program Coordinator, Maui College
Susie Dill, Instructor in Accounting, ACC program Coordinator, Hawaii CC
Tina Lee, Associate Professor CC & Business Division Chair, Leeeward CC
Dave Krupp, Interim Dean Academic Affairs, Division II, Windward CC (facilitator)
Laura Lees Nagle, Dean of CTE, Maui College (facilitator)

DATE: November 1, 2021

SUBJECT: ACC Campus Discussion Response to UH Community College Organizational and Resource Plan

The UHCC Accounting program coordinators and faculty met in response to the series of UHCC Budget Memos. The group had representation from all campuses with Accounting courses, which includes Hawaii CC, KauCC, MauC, KapCC, LeeCC, and WinCC.

The group met 9 times from June 2021 through September 2021. On July 29, 2021, the Cross Campus PCC facilitated a state-wide industry panel meeting. Prior to the industry panel meeting, the program coordinators sent surveys gathering feedback on program validation, needs, and industry demands and preferences with 22 responses from across the state.

The takeaways from this work include the following highlights:

- Confirmation that outlook is strong for Accounting graduates
- Confirmation that skills taught in a 2-year Accounting program are in high demand
- There is a continued need and recognition of the importance of campus-specific presence for Accounting for networking, enhanced learning, and unique services to individual communities.

Next steps that the Accounting Cross Campus PCC group will take include the following:

1. In response to the industry panel’s recommendation to teach both versions of online and desktop Quickbooks, all ACC 252 will teach and expose students to both the online and desktop version, focusing on one or the other depending on campus.
2. The Cross-Campus PCC will collaborate on a Perkins for industry certifications in Quickbooks as a pilot for increasing industry-valued certifications within the Accounting field across all campuses.

3. To meet the increasingly high demand for new statewide positions (975) in Accounting Technology/Technician and Bookkeeping, the cross-campus PCC group would like to partner with UHCC System to create cohesive marketing communication highlighting the life-long career and career ladder of the modern accounting profession. Providing key information about the different strengths and roles of different accounting specialties and related paths. Showcase alumni from all campuses.

4. The Accounting Cross Campus PCC will continue in its efforts to coordinate course offerings for increased efficiencies and reduce low enrolled courses across campuses.
Background: UHCC 2021 Accounting (ACC) Program Coordinator Committee (PCC) Summer Cross-Campus Meetings

May 3, 2021 Email from Della Teraoka, Interim Director of Academic Programs

We appreciate your response to the UHCC Organizational and Resource Planning Memo #3, dated March 11, 2021. We understand your concerns about consolidating with the other Business programs into a single degree at this time. We also appreciate your willingness to discuss this option at a future date, if needed.

We would like to offer the opportunity for the Accounting faculty from the CCs to participate in a facilitated discussion with advisory board members and other industry professionals to explore the current needs of the state in the area of Accounting. There may be opportunities to revise or create programs to meet current or projected employer needs that are not currently reflected in our programs and to help students to advance to living wage jobs. We are also seeing national trends with short-term credentials, microcredentials, badging, and prior learning assessment that could be a way for Accounting students to enter higher paying jobs or have access to Accounting degree programs. We believe working collaboratively will benefit students, campuses, and employers.

If you are willing to work during the summer to accelerate alignment and collaboration activities, please have your program coordinator email me with the participant names by May 10, 2021.

May 14, 2021 Email from Della Teraoka, Interim Director of Academic Programs

Thanks for your willingness to continue the work started this past year by meeting this summer. I've copied Laura Nagle to this email as she will be your facilitator for this work. She will contact you shortly to set up an initial meeting to determine the work plan for the summer. This plan will delineate the goals and expected deliverable in order to provide eligible faculty with a $200 stipend upon completion.

Here is a list of ideas that includes some of the identified next steps in your March 12 memo to the VPCC as well as other opportunities.

- Inviting respected professionals from each campus’ accounting community to join the next round of facilitated work group meetings.
- Discussion about program curriculum and alignment including additional courses for Entrepreneurs. You may want to include discussions about campus specializations to eliminate low enrolled degrees and certificates.
- Discussion about the impact of offering fully online program options on campus programs in light of the system request to reduce program duplication.
- Researching or contracting for research on current labor force needs for 2-year or less accounting degrees and certificates. What jobs are available to students who earn a CO, CA, or associate’s degree in each county and how many jobs are available annually? Is it a living wage job or is there opportunity for advancement?
- Hiring an external facilitator to host an Accounting Sector meeting with industry professionals sharing their requirements for accounting graduates.
- Continue work on program alignment including reviewing cross-campus COs and CAs for consistency and synergy.

Clearly, there are a number of options, and you would identify what could be accomplished in 2-3 meetings over the summer.
Summary of Meetings, Dates, and Representation

📅 Agenda Accounting PCC

June 9, 2021, Wednesday at 11:00 AM ACC PCC Meeting #1

Present: Ann, Calvin, Tina, Kelly, Laura, Dave

The objective for this meeting was to determine the work plan for the summer to delineate the goals and expected deliverables to provide eligible faculty with a $200 stipend upon completion. The group discussed some clarification and group questions. March 2021 memo pages 6-9 review.

The ACC PCC has proposed the following summer cross-campus group work for system approval to be eligible for the PCC stipends.

<table>
<thead>
<tr>
<th>Participants (First &amp; Last Name)</th>
<th>Title</th>
<th>College</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tina Lee</td>
<td>Associate Professor CC &amp; Business Division Chair</td>
<td>Leeward CC</td>
<td><a href="mailto:tinaplee@hawaii.edu">tinaplee@hawaii.edu</a></td>
</tr>
<tr>
<td>Calvin Tan</td>
<td>Assistant Professor (ACC Program Coordinator)</td>
<td>Kapiolani CC</td>
<td><a href="mailto:ctan@hawaii.edu">ctan@hawaii.edu</a></td>
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<tr>
<td>Kelly Watanabe</td>
<td>Program Coordinator</td>
<td>UH Maui college</td>
<td><a href="mailto:kellyaw@hawaii.edu">kellyaw@hawaii.edu</a></td>
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<td>Kauai CC</td>
<td><a href="mailto:annay@hawaii.edu">annay@hawaii.edu</a></td>
</tr>
<tr>
<td>Susie Dill</td>
<td>Instructor in Accounting (ACC Program Coordinator)</td>
<td>Hawaii CC</td>
<td><a href="mailto:susied@hawaii.edu">susied@hawaii.edu</a></td>
</tr>
<tr>
<td>Deacon Hanson</td>
<td>Assistant Professor in ACC (Department of Mathematics and Business Chair)</td>
<td>Windward CC</td>
<td><a href="mailto:dhanson@hawaii.edu">dhanson@hawaii.edu</a></td>
</tr>
<tr>
<td>Duane Seabolt</td>
<td>Instructor in Accounting</td>
<td>Kapiolani CC</td>
<td><a href="mailto:seabolt@hawaii.edu">seabolt@hawaii.edu</a></td>
</tr>
</tbody>
</table>
Intended outcomes and deliverables:

- Create cohesive communication about the Accounting pathways to clarify and promote the programs CCs offer—marketing effort to show trajectory of livable wage and security
- Set up an industry meeting to help identify the employer needs (who for each campus (3 max?) dates, etc.) before end of July
- Create materials to market and provide info about programs and jobs and career pathways in the accounting field.
- Tentative goal is to end by July.

June 18, 2021, Friday at 2:30 PM ACC PCC Meeting #2

Present: Ann, Susie Calvin, Kelly Deacon, Laura, Tina

The objective was to set a plan for an industry meeting and plan for the next steps. Each campus invite is limited to three panelists. The types of representing industry specialists were discussed. The advisory meeting date is to be before July 30, 2021. A shared Google list to be created to see representatives. Draft flyer and sample email made and discussed. Draft timeline for completing objectives, advisory meeting agenda, and invitation send outs created.

UHCC ACC PCC Advisory Meeting Invite List

Draft Timeline

Draft Timeline for Advisory Meeting Objectives, Agenda, and Invitations

Flyer for Advisory Board Meeting

Event Flyer

Sample Email for Advisory Board Meeting

Sample Email

June 25, 2021, Friday at 2:30 PM ACC PCC Meeting #3

Present: Dave, Calvin, Tina, Kelly, Susie, Deacon, Ann

Continued discussion on flyer selection and advisory meeting goals. The discussion topic of ways across campuses to be more efficient and collaborate. Action items to complete invitee list.

July 2, 2021, Friday at 2:30 PM ACC PCC Meeting #4

Present: Ann, Calvin, Tina, Susie
The decision to include a pre-meeting survey sent to both panelists, other advisory board members, other industry representatives; survey questions were discussed. Determined a date for the survey to be emailed and that it could be sent to other professionals in addition to Accounting Advisory members.

**July 14, 2021, Wednesday at 11:30 AM ACC PCC Meeting #5**

Present: Ann, Calvin, Duane, Deacon, Laura, Tina, Kelly, Susie

The objective was to finalize the advisory meeting. Survey questions were reviewed, and the individuals the survey was to be sent to discuss. An in-depth discussion on narrowing down the advisory meeting objectives.

Accounting Advisory Board-Industry Survey

**July 23, 2021, Friday at 2:30 PM ACC PCC Meeting #6**

Present: Ann, Calvin, Susie, Deacon

We reviewed all the survey question responses and discussed the agenda. Draft Google Doc agenda template created.

Discussion: Professionals briefly introduce themselves first with Name, Campus, and Company (any order), then we introduce ourselves. Keeping this portion as brief as possible will maximize discussion time.

Although these were side topics (to dos) we discussed during the meeting today, just want to share widely as a heads up for PCs and Accounting Leads:

- Future discussion about 200/210 courses.
- Renew Accounting Articulation among system campuses, including 4-years.

Group to send a reminder email for the survey deadline. Also, the group sent a final agenda pdf and meeting reminder to our panel participants.

**July 27, 2021, Tuesday at 2:00 PM ACC PCC Meeting #7**

Present: Laura, David, Calvin, Ann, Deacon, Kelly Duane, Susie

Final discussion before the advisory panel meeting, finalizing details.
Held discussions about each campus’ approach with teaching QuickBooks and came to a consensus that programs should expose students to both desktop and online versions in response to the industry panel 7/29/21 feedback.

Also, Perkins funding was discussed for a system-wide effort to support external QuickBooks certifications for students.

**Summary of Advisory Industry Survey Data and Panel Discussion**

**Impact of the Pandemic Accounting Profession**

Industry partners in the online survey indicated day-to-day work as well as the nature of the overall accounting industry has changed due to the pandemic. Most commonly cited was the increased remote work and associated skills which included: virtual meeting skills; group and project manager skills such as Trello for creating and assigning tasks; online Quickbooks and other online platforms; familiarity with cloud services; and the ability to manage online client records. As a result, recommendations for the UHCC accounting programs included:

1. Embedding online team project skills into courses
2. Working together to share online platforms to focus on
3. Developing virtual skills including meeting and interview etiquette

**Strong Job Outlook and Market for Accounting Graduates**

Based on survey results and commentary from accounting industry professionals, the demand for accounting graduates remains very strong in the future, with 91% of respondents selecting either “High demand with growth potential” (45.5%) or “Steady demand” (45.5%) responses.
Furthermore, professionals oftentimes experience trending in the field, and a survey comment indicates that technology/automation learning would enhance traditional accounting knowledge and skills. “I think there is a high demand, but for students to not only learn the underlying mechanics of (accounting) tasks (e.g. how a transaction impacts the G/L), but also in how to work alongside automation.” Lastly, a participant felt that specializing in the field or pursuing advanced accounting positions would be in high demand going forward. “High demand for specialized or advanced accounting positions.”

The overwhelming majority of survey responses indicating high/steady demand for accounting positions align with external indicators that reflect similar strong demand for accounting graduates in the future. Additionally, the accounting industry continues to provide a multitude of diverse positions while touting a sustainable job outlook. “Workers in this occupation engage in a wide range of tasks” (U.S. Bureau of Labor Statistics, 2020). In-demand hard skills include bookkeeping, accounts receivable, accounts payable, general ledger, billing, collections, deposit accounts, reconciliations, payroll processing, income tax preparation, financial statement preparation, statistical, accounting and auditing work (ARPD 2020, Skills). Furthermore, although “Employment of bookkeeping, accounting, and auditing clerks is projected to decline 6% from 2019 to 2029 . . . opportunities for these workers should be plentiful due to the need to replace workers who leave this large occupation” (U.S. Bureau of Labor Statistics, 2020).

**Need for Two-Year Accounting Degree and Bookkeeping Skills**

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.
During the panel discussion, many commented on the need for candidates to have job-ready accounting skills (i.e., payroll, QuickBooks, basic debits and credits, GE and income tax preparation, Microsoft Excel), all of which are included in the two-year Associate of Science degree in Accounting. Since these skills are not taught at the four-year degree level, the panelists agreed that two-year accounting degree and skills are essential and in high demand in the business community. This sentiment was shared by panelists from various counties, which shows a consistent demand for these skills throughout the state. The Industry Survey results supported this claim with 68.2% indicating that there is a steady demand and 27.3% indicating a high demand for these two-year accounting degree skills.
Importance of Accounting Presence at Each Campus

In the Accounting PCC’s industry partners and advisory group survey, question number 16 sought the industry’s opinion on whether each community college should continue to provide an associate degree in accounting. All polled survey participants either agreed, or strongly agreed, the latter representing 91% of the responses. This clearly evidences that the industry appreciates and values the presence of an accounting program in their respective communities. During the follow-up meeting with the survey participants, several of the industry professionals commented on how they have been able to employ students from the associates in accounting programs at the community colleges in their respective communities. It should be noted that each community college (including the community colleges with only general business programs) had accounting professional representation in the said survey and meeting, with all stressing the value that they receive from students of the accounting programs and accounting courses at their respective proximate community colleges. All community college campuses have provided accounting students to work at firms and businesses in their respective communities. Many of these students start working as interns, through paid or non-paid internships, at businesses within their communities and later move into full-time positions after graduating from their community’s college. The campuses with accounting offerings truly serve the community workforce needs. Many of these community based employers receive the benefit of having close working relationships with the accounting professors at their community college and are able to quickly find workers by simply picking up the telephone and asking if any students are ready (trained up) to come over and start working.

Next steps:
On our survey to advisory board members from each campus, question #13, we asked them which credential would increase an accounting major’s earning potential. 22 board members responded and their answers overwhelmingly pointed to QuickBooks, followed by Excel. Therefore, we should focus on QuickBooks at this time. Survey questions and results are provided as an attachment.

<table>
<thead>
<tr>
<th>Credential(s)</th>
<th>Number of Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>QuickBooks</td>
<td>21</td>
</tr>
<tr>
<td>Microsoft Excel</td>
<td>17</td>
</tr>
<tr>
<td>Tax (e.g. Enrolled Agent)</td>
<td>14</td>
</tr>
<tr>
<td>Payroll (e.g. Fundamentd Payroll Certification (FFC), Certified Payroll Professional (CPP))</td>
<td>15</td>
</tr>
<tr>
<td>Bookkeepers (Certified Bookkeeper, National Association of Certified Public Bookkeepers)</td>
<td>15</td>
</tr>
<tr>
<td>Other</td>
<td>6</td>
</tr>
</tbody>
</table>

The QuickBooks program is offered as a desktop version and a cloud-based online version. These two versions are very different and we wanted to know which version we should be teaching. When asked survey question #10, "Which version of QuickBooks should we use to teach our students?", 86.4% answered both desktop and cloud-based while the remaining 13.6% preferred cloud-based. There were no responses for desktop only. We have discussed possibilities of teaching both versions but felt that it would be in the best interest of the student to align our ACC 252 Using QuickBooks in Accounting course across campuses to teach either
the online version or the desktop version. Our campuses are currently split with about one half teaching QuickBooks online and one half teaching QuickBooks desktop. We also considered the following:

- Our post-pandemic environment has greatly increased the use of, and the demand for, cloud-based computing.
- Intuit, the parent company of QuickBooks, has been very clear that they will continue committing more of their resources to their online version while they reduce their resources for the desktop version.
- The desktop version requires the Windows operating system and students using Mac computers or outdated Windows computers are faced with challenges in getting access to the desktop version. This can result in a two or three week delay in the students’ ability to get started in the class. The online version is accessible to all students, without regard to the type of computer they are using. Students are able to access the program on the first day of class.
- Instructors can have access to the students’ live online QuickBooks files. This improves our ability to offer assistance to students who may need additional help. Helping students with the desktop version requires that the student send their backup files to the instructor; this often leads to student frustration.

As a result, we have decided to standardize, by Spring 2022, our ACC 252 Using QuickBooks in Accounting course on the various campuses, by teaching either online or desktop edition while also exposing students to the other edition.

Therefore, the first certification we will highly encourage students to pursue will be the QuickBooks Online Certification. We can easily incorporate the certification activities into our ACC 252 course because Intuit (QuickBooks) provides training materials as well as free certification exams on their website.

Simultaneously, through combining our efforts from all campuses, we would like to obtain Perkins funding to allow us to develop and provide free review courses for students or graduates. During the UHCC ACC PCC Advisory Board Meeting held on July 29, advisory members informed us that they are currently using either QuickBooks Online or QuickBook Desktop, or both, at their offices. Therefore, there is demand for both the online and desktop certifications. So we should consider offering review courses that lead to both the QuickBooks Advanced Online Certification and the QuickBooks Desktop Certification.

Since QuickBooks Desktop works only on Windows operating systems, students who use a Mac OS computer or a Chromebook cannot install and use QuickBooks Desktop at home. If they are taking the course face-to-face, they can use our lab computers on campus but they will not be able to work at home. And, with the pandemic and the more cooperating efforts among campuses to schedule more efficiently, we anticipate more students will be taking our courses online. Therefore, it is important for us to research the use of a server, or virtual server, or virtual machine technologies to deliver QuickBooks Desktop to students who have access to only a Mac or Chromebook. Once we have decided on the technology and determine the cost
of implementation, the ACC PCC will submit a Perkins request to seek funding to absorb the cost.

Marketing and Recruiting Opportunity

Traditionally, jobs in Accounting have always been in demand and have provided reasonable financial security. Given that we are living in the midst of a pandemic, we included the following questions in our survey to our Advisory Board members to inquire if the demand for the hiring for accounting positions has somehow changed.

The results show that over 90% of the industry professionals expect high or steady demand for accounting positions. Also, over 95% responded that there will be high or steady demand for students with a two-year accounting degree with accounting job-ready skills.

<table>
<thead>
<tr>
<th>Campus (ARPD Report Year 2020)</th>
<th>New &amp; Replacement Positions (State)</th>
<th>New &amp; Replacement Positions (County Prorated)</th>
<th>Number of Majors</th>
<th>Number of Majors (Native Hawaiian)</th>
</tr>
</thead>
</table>

![Diagram showing survey results](image1)

![Diagram showing survey results](image2)
<table>
<thead>
<tr>
<th>County</th>
<th>New Positions</th>
<th>Replace Positions</th>
<th>Total</th>
<th>Majors</th>
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</thead>
<tbody>
<tr>
<td>Hawaii</td>
<td>975</td>
<td>115</td>
<td>58</td>
<td>22</td>
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<tr>
<td>Kapiolani</td>
<td>975</td>
<td>677</td>
<td>118</td>
<td>13</td>
</tr>
<tr>
<td>Kauai</td>
<td>975</td>
<td>57</td>
<td>50</td>
<td>18</td>
</tr>
<tr>
<td>Leeward</td>
<td>975</td>
<td>677</td>
<td>139</td>
<td>29</td>
</tr>
<tr>
<td>UH Maui College</td>
<td>975</td>
<td>118</td>
<td>62</td>
<td>20</td>
</tr>
</tbody>
</table>

The above table summarizes new and replacement positions for various counties in the State of Hawaii as well as the five campuses currently offering accounting programs. The data came from our 2020 Annual Report of Program Data (ARPD) representing the CIP code 52.0302, Accounting Technology/Technician and Bookkeeping[1].

Comparing new & replacement positions by county with majors:

Hawaii County: 115 vs Hawaii CC: 58
Honolulu Country: 677 vs Kapiolani and Leeward: 257
Kauai County: 57 vs 50
Maui Country: 119 vs 62

There is room to grow for all campuses in all counties, and according to the survey results for question 16, our Advisory Board members *strongly agree* that it is important to continue to provide an accounting associate degree program at each community college throughout Hawaii.

16. It is important to continue to provide an accounting associate degree program and/or accounting courses at each community college throughout Hawaii.
   22 responses

We are falling short of providing the accounting industry with their demand for workforce and we need to be able to promote our Accounting Programs to high school students, returning adults and native Hawaiians in order to increase our number of majors to satisfy this demand. However, we currently lack funding for promotional materials and activities. Therefore, it is
important for UHCC to approve and allocate funding to the ACC PCC to promote accounting programs together and at each campus.

[1] A program that prepares individuals to provide technical administrative support to professional accountants and other financial management personnel. Includes instruction in posting transactions to accounts, record-keeping systems, accounting software operation, and general accounting principles and practices. Even though our programs include taxation in our curriculum, data from CIP code 52.0302 exclude job positions in the area of taxation.