March 11, 2021

To:        Erika L. Lacro  
           Vice President for Community Colleges

From:      Susan S. Kazama, Honolulu Community College  
           John L. Richards, Kapiʻolani Community College

Subject:   UHCC Business Pathway Recommendations Plan, Phase 2

During the last two months, the PCC groups for Accounting and the PCC group for Business met and completed their independent recommendations for the cross-campus work group. All of the members of the PCC groups are also in the broader Business cross-campus workgroup.

These PCC recommendations reports are the foundation for the workgroups continuing discussions.

We are now preparing our continued phase 2 planning and recommendations for the business cross-campus workgroup. We will convene the following meetings to continue and complete the planning process, discussions, and recommendations.

Monday, March 15   3:30 pm - 5 pm.  
Review phase 1 workgroup recommendations and the BUS and ACC PCC recommendations expand, revise, and structure business curriculum sharing model and determine the next steps.

Monday, March 29   3:30 - 5 pm  
Review business curriculum sharing model and refine for recommendations memo.

Monday, April 19   3:30 - 5 pm  
Develop implementation planning schedule - Spring - Summer - Fall - 2021.

TBA   April-May  
Business industry advisory council input and meeting.

TBA  
Final meeting to review workgroup plan with the new information received from the business industry advisory group.

TBA  
Final recommendation memo submitted to VPCC based on the scheduling of the industry advisory group.

The following is an initial response to the University of Hawai‘i Community Colleges Organizational and Resource Planning document stating Next Steps and Proposed Actions dated January 26, 2021. (UHCC ORP #3). This response addresses each of the stated Next Steps and Proposed Actions with comments, questions, concerns and recommendations.

Purpose of this Response:
The purpose of this response is to provide decision makers at the campus and system-levels with information as to how the BUS PCC is taking proactive steps to meet the current and future academic, economic, and social environments we face in both the short- and long-terms.

Definition of the UHCC Business Program Coordinating Council (BUS PCC):
The BUS PCC is made up Program Coordinators and Faculty representing the following disciplines:
Business (BUS)
Business Law (BLAW)
Entrepreneurship (ENT)
Management (MGT)
Marketing (MKT)

The BUS PCC does not represent Accounting (ACC) and Business Technology (BTECH)

Source of this Response:
This response is the result of two meetings that were held after the release of the UHCC ORP #3. Meetings were conducted via zoom on Wednesday, February 10, 2021 and Wednesday, February 24, 2021.

Those attending were:
Anne Chung - HawCC
Donala Kawa‘auhau - HawCC
Susan Dik - KapCC
Gil Logan - UHMC
Douglas Choy - LCC
Ross Higa - LCC
Faustino Dagdag - LCC
Warren Kawano - LCC
Dirk Soma - KauCC
I. **Addressing the Proposed Actions**

There were four Proposed Actions proposed in the UHCC ORP #3 document. Below are the four proposals with stated responses developed by the BUS PCC.

1. **Campuses should consolidate programs into a single business degree across campuses with shared core classes and multiple concentrations.**

BUS PCC response:

A. We would like to clarify if the UHCC OVP envisions a Business umbrella with concentrations of : ACC, BTECH, MGT, MKT, and ENT? If so, a larger conversation needs to occur amongst all of the ‘Business-related” Programs. If not, then BUS, MKT, MGT, and ENT Programs need time to reassess all certificates and degrees.

B. What is the targeted cost-savings by doing this?

C. Need to develop a common title for the BUS PCC Program - Suggested “Business”

D. UHCC BUS Degree should articulate with UH 4-year BUS Programs and other 4-year institutions to provide attainment of higher degrees in the future.

E. Certificates that ladder into the degrees would be most efficient and 1) allow students the opportunity to gain skill sets for short-term employment, but be able to re-enter the BUS career pathway to earn a degree and 2) provide the most direct pathway to earning a degree.

F. With a single Business Degree, there will be the need to re-define the mission and vision as well as develop standard PSLOs.

G. Not in favor of merging the BTECH Program into BUS. BTECH is moving more into the Information Technology arena (i.e. cybersecurity). Maybe a course on data analytics for Business Decision Making could be an option to pursue.

2. **Business programs should be offered using a hub and spoke model (for concentrations).**

BUS PCC response:

A. After reviewing the Draft UHCC Curriculum Sharing Models document, the Shared courses (Collaborative scheduling among campuses) model works best. KauCC had already utilized this for spring 2021 and reduced costs of two lecturers by having KauCC students take classes from other campuses. HawCC also utilized this in Spring 2021 and reduced the cost of a lecturer for one class for the MKT program.
B. BUS PCC developed a cross-system spreadsheet that identifies core courses taught at each campus, by semester and identifies which courses were being taught by full-time faculty.

C. Online delivery is effective and efficient, but the mode (asynchronous, synchronous, hybrid) needs to be tailored to the specific learning market wants and needs. For example, KauCC promotes the 100% online, asynchronous option to attain certificates and the AS Degree. If a KauCC student has to take an online class that is offered as synchronous, then it will not be an option for the student.

### 3. Programs should identify how entrepreneurship can be supported.

BUS PCC response:

A. Would like to know what “supported” means. We see that there is demand. We know we need to develop small businesses and diversify the economy. We see models of innovation and entrepreneurship centers across the nation that are successfully thriving.

B. UHM has PACE. Incubation and innovation centers on each campus would benefit students from all programs and support community engagement and economic development. Islands can partner with their SBDCs and Offices of Economic Development.

C. Hawaii can offer a unique interpretation of entrepreneurship promoting the Cultural Entrepreneurship model using the 4-P Business Model (People, Planet, Profit, and Pono)

D. Regional e-ship focus based on island needs/focus. (ie. Ag e-ship on Kauai)

E. Separate discussions will need to take place to flush out e-ship curriculum.

F. There are revenue generating opportunities to offer e-ship courses through OCET.

### 4. Should include fully online option(s).

BUS PCC response:

A. Does the UHCC system intend for 100% online for all “Business-related” Programs?

B. Asynchronous, online delivery expands potential markets (i.e. Working adults, off-island learners, international students)

C. KauCC’s AS Degree program can be taken 100% online by courses delivered by the home campus and through the UHCC system.

### II. Addressing Next Steps:

There were two Next Steps proposed in the UHCC OPR #3 document. Below are the two proposals with stated responses developed by the BUS PCC.
1. Campuses should consolidate related programs, streamline degree options on campus, and/or stop out or terminate low enrolled programs or programs that are not meeting workforce needs, as appropriate.

BUS PCC response:

A. BUS, MGT, MKT, and ENT are all needed to meet the workforce needs as what we teach are the foundations that all enterprises need across the state.  
B. Aligning curriculum, courses and CSLOs will serve to support students.  
C. Delivering courses through multiple modalities gives all student markets the choice of how and where they take BUS courses.  
D. Sufficient Professional Development opportunities need to be available so that BUS faculty can stay on top of the dynamic evolutions of business and commerce locally, nationally, and globally.

2. OVPCC will coordinate a forum with industry representatives as part of the next round of facilitated work group meetings.

BUS PCC response:

A. Business representation from all islands  
B. Diverse group of businesses represented (i.e. Corporate, Mom & Pops, Non-Profits, SBAs, County of Economic Development)  
C. UHCC faculty representation  
D. Also include UHM or UHWO faculty to address articulation and transfer pathways  
E. Forum must be interactive  
F. Forums should not just consist of a 1-hour zoom session.

In closing, the BUS PCC is open to collaborating with each other, the other Business-related disciplines, and Programs that offer courses that are needed to complete our various certificates and degrees. Our goal is to develop quality programs of instruction that meet the needs of our learners, our industry, and our community now and in the future. We look forward to implementing our proposed actions and engaging in constructive dialogue that will support the UHCC mission and vision.
DATE: March 11, 2021

It is our understanding that the UHCC administration, under the UHCC Organizational and Resource plan, intends to place the accounting program (in addition to other business programs such as MGT and MKT) under the umbrella of a general business degree.
It’s also our understanding that the goal of the UHCC system’s actions is to cut costs but yet continue to be committed to providing students with a diverse set of educational and training options. By way of this letter, we, the listed accounting faculty from the UHCC campuses, are speaking in one voice. Given the current discussions underway to implement these significant structural changes, we are taking this moment to reiterate several important facets of the accounting programs across the campuses and the plan’s real effect on our graduating students.

Essentially, the plan will work to eliminate (not provide) a “diverse set of education and training options” for students. We attended several campus workgroup meetings in Fall 2020. During these meetings, we offered many suggestions and recommendations on how the accounting programs could remain a separate program while also keeping costs down. Our suggestions and recommendations, we believe, were presented to the UHCC administration. We understood that our suggestions and recommendations would be considered and used in the plans for the restructuring, specifically to help shape the January 26, 2021 plan #3. However, from plan #1 to plan #3, the suggestions or recommendations proffered by us were not included nor addressed in the plans.

Accounting is a profession with multiple, widely divergent sub-specialties such as general accounting, payroll, individual and business tax preparations, computerized accounting systems such as QuickBooks, mastery of Excel, Data Analysis and Visualization, accounting and tax research, and financial statement analysis, to name a few. These specialties would no longer benefit our students if they are grouped together with MGT, MKT, and other business majors under a “business” umbrella. The accounting skills taught in our current programs produce highly employable students even during recessionary times. Companies that hire our ACCT graduates have unique demands for a variety of skill sets, and our ACCT graduates are currently identified and employed by these vast arrays of companies. This is precisely why the ACCT programs should remain autonomous. The concentration of ACCT within the business degree without adequate specialized accounting training will weaken our students’ employability in the accounting workforce and jeopardize their efforts to seek gainful employment. Since each of our campuses are located at different geographical locations across the islands and serves different types of students and employers, the UHCC system must maintain the current curriculum in order to maintain our workforce readiness for the unique needs of each of our surrounding communities.

We are not suggesting to keep the status quo completely. We understand the need for more efficiency and cost savings. During the campus workgroup meetings, we recommended a collaborative effort to offer ACCT courses efficiently among all campuses while maintaining our individual identities. We recommended pursuing a balanced approach of offering as many specialty courses as possible while ensuring all full-time faculty have maximum enrollment in classes while reducing the use of lecturers. These recommendations continue to maintain the “diverse set of education and training options” for our students while keeping with the objective of the UHCC system to cut costs.
Furthermore, each campus will work closely with their advisory board members to offer courses that fulfill the needs of the employers in each area. We will accomplish this by leveraging the strengths of the different campuses and taking advantage of distance learning to extend new learning opportunities to students statewide, nationally, and internationally. For example, if one campus is the lead campus for tax courses, the program coordinators will collaborate to ensure students are given the opportunity to take advantage of this strength through distance learning if necessary. If another campus is the lead campus for payroll accounting, then through collaboration of the program coordinators, the students will be able to benefit from that strength. Each campus will need to go through its own curriculum proposal and curriculum process. Practically speaking, the plan to consolidate the ACCT programs under a general business umbrella would be less efficient. Given the 12 full-time faculty in six business related courses and the 12 full-time faculty in ACCT, a complex coordination of 24 full-time faculty in seven different programs would necessarily follow. Efforts to consolidate these programs under one roof would cause each program to compromise course offerings which would result in lessening the deep and necessary accounting specialization programs demanded by employers. Indeed, this result will seriously damage the employability of future students who no longer have the opportunity of specializing in ACCT.

As a group, we present you and the UHCC administration a plan that would achieve UHCC System’s two-pronged objective, to reduce costs while continuing to offer a diverse set of education and training options in order for our students to obtain jobs and livable wages and to stimulate our students to pursue higher education.

**Accounting PCC Insights and Recommendations**

**Proposed Action 1 Insights and Recommendations:**
Accounting has long been a mainstay anchor program at campuses throughout the UHCC system, currently serving 427 total majors at five community colleges and producing 140 graduates in the 2019-2020 academic year. With 12 full-time programmatic accounting faculty, approximately 36 students and 12 graduates are instructed and mentored by each contributing faculty member. Disrupting these numerous majors with significant upheaval and reorganization of programs will require long-term strategic planning and careful execution to preserve the already stable program alignment and operations across campuses. Years of committed endeavors including multiple discussions at numerous PCC meetings produced the current well-aligned accounting programs and courses. Therefore, it seems prudent to allow time for the Business, Business Technology, Business Administration, Entrepreneurship, Management, and Marketing, areas to initially align and/or consolidate. Subsequently, further discussions and planning for potential sharing models and/or consolidating with Accounting Programs may commence. In the interim, the Accounting Program and personnel will continue the strong presence and performance including fortifying cost-cutting measures across the system to support UHCC initiatives.
Proposed Action 2 Insights and Recommendations:
We welcome the addition of respected professionals from each campus’ accounting community to join the next round of facilitated work group meetings. Promoting transparency and soliciting feedback from all constituents affected by future program reorganization efforts will provide an optimum informational basis to guide best practices and outcomes with this sizable undertaking.

Proposed Action 3 Insights and Recommendations:
Understanding of basic accounting is critical for business owners, and accounting programs from various campuses are providing accounting courses as electives for Entrepreneur majors. We also provide qualified instructors to teach these courses. Additionally, accounting program graduates can provide specialized services to support entrepreneurs.

Proposed Action 4 Insights and Recommendations:
A fully online credential option is already available at multiple campuses and is meeting the current student demand for this mode of instruction. However other viable avenues for increasing online presence will be discussed and explored, including reviewing past performance data regarding online courses and success measures.

Sincerely,
University of Hawaii Community College Accounting Program Coordinating Council