UNIVERSITY OF HAWAI`I COMMUNITY COLLEGES
ANNUAL INSTRUCTIONAL PROGRAM REVIEW
PROCEDURES, COMPONENTS, AND MEASURES

ACCOUNTING

Introduction:
Program Mission Statement and brief description of the program including a listing of program level student learning outcomes.

The mission of the Accounting Program is to help students learn and develop skills, competencies, and values required by employers and necessary for becoming contributing members of society. It is empowered through its motto, where students learn to meet employer expectation

The Accounting curriculum approved by the curriculum committee effective Fall 2005 was designed with student learning outcomes foremost. It provides a well-rounded education that prepares students for the world of work and to be contributing members of our society. It allows for a student to earn an Associate in Applied Science (A.A.S) degree and/or a Certificate of Achievement (C.A.). Both the degree and certificate require completion of "capstone" course(s) designed to integrate student course work with a project and practical work experiences. The "capstone" courses have a secondary objective of evaluating, for the purposes of a departmental assessment of student outcomes, the student's skills and knowledge of the subject matter, theories, and methods of the accounting/business discipline.

Student Learning Outcomes:
1. Apply basic math and computation skills to achieve accuracy in accounting systems.
2. Perform basic accounting tasks and maintain accurate accounting systems in profit and non-profit organizations.
3. Perform basic office functions using standard technologies.
4. Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
5. Demonstrate effective self-management through efficient use of time and personal commitments.
6. Use critical thinking skills to make decisions that reflect legal and ethical standards of the profession of accounting.
7. Take advantage of opportunities for continuous professional development in the accounting profession.
8. Participate effectively in individual and group decision making.
9. Demonstrate work attitude and appearance consistent with professional practices in accounting.

Part I. Quantitative Indicators for Program Review

Annual Report of Program Data for Accounting
HAW CC Program Major(s): ACC

	Demand Indicators	Fall of Year 2005	2006	2007	
1	New & Replacement Positions (State)	257	257	283	
2	New & Replacement Positions (County)	33	33	36	
3	Number of Majors	71	56	67	
					Demand Health
4	SSH Program Majors in Program Classes	367	226	293	Healthy
5	SSH Non-Majors in Program Classes	292	377	531	
6	SSH in All Program Classes	659	603	824	
7	FTE Enrollment in Program Classes	43.93	40.20	54.93	
8	Number of Sections Taught	20	13	13	

	Efficiency Indicators	Fall of Year 2005	2006	2007	
10	Average Class Size	16.45	16.54	21.15	
11	Fill Rate	67.56	60.56	91.67	
12	FTE BOR Appointed Faculty	3.00	3.00	3.00	
13	Majors / FTE BOR Appointed Faculty	23.67	18.67	22.33	**Efficiency Health**
14	Majors / Analytic FTE Faculty	28.06	22.67	27.13	Healthy
15	Program Budget Allocation	$120,287.90	$122,962.00	$122,132.20	
16	Cost per SSH	$182.53	$192.73	$148.22	
17	Number of Low-Enrolled (<10) Sections	2	1	1	

	Effectiveness Indicators	2005	2006	2007	
19	Persistence (Fall to Spring)	53.52	62.50	64.18	
20a	Number of Degrees Earned (Annual)*	13	11	1	
20b	Number of Certificates of Achievement Earned (Annual)*	0	0	0	
21	Number Transferring (to UHM, UHH, UHWO)	0	2	1	
	Perkins - Campus Actual **				
22	1P1 Academic Achievement	77.14	87.1	52.94	
23	1P2 Vocational Achievement	80	84.38	80.95	
24	2P1 Completion	42.86	21.88	4.76	**Effectiveness Health**
25	3P1 Placement Employment/Education	66.67	86.67	71.43	Unhealthy
26	3P2 Retention Employment	100	84.62	100	
27	4P1 Non Traditional Participation	14.46	15.49	14.81	
28	4P2 Non Traditional Completion	0	14.29	0	
	Perkins - State Standards **				
22	1P1 Academic Achievement	81.81	81.92	81.87	
23	1P2 Vocational Achievement	90.00	90.00	90.42	
24	2P1 Completion	36.00	37.33	38.17	
25	3P1 Placement Employment/Education	71.00	71.72	71.07	
26	3P2 Retention Employment	90.00	92.00	92.00	
27	4P1 Non Traditional Participation	14.81	14.60	14.60	
28	4P2 Non Traditional Completion	12.86	12.73	12.19	
29	Faculty FTE Workload	2.53	2.47	2.47	
	Overall Program Health				**Cautionary**

***All degrees and certificates are counted based on fiscal year.**

**** Perkins data are for CTE programs only. From report on 2006-2007 Perkins activity year**

Part II. Analysis of the Program

Strengths and weaknesses in terms of demand, efficiency, and effectiveness based on an analysis of data.

S1 Annual new and replacement positions in the State and County have been high and is expected to remain high for the foreseeable future. Number of majors increased by 19.6% (11/56). When compared to new and replacement positions in the County the Demand ratio of 1.86 is considered Healthy.
S2 Student semester hours for program classes has increased 36.7% (221/603) from 2006 to 2007. The greatest increase is in non-majors who are taking accounting courses.
S3 The Fill Rate in 2007 of 91.67% was a 31% increase over 2006. The ratio of majors to FTE BOR Appointed Faculty is 22.33. Both results are considered Healthy, resulting in the program having an Efficiency rating of Healthy.

W1 Persistence of majors is consistently low; however, there was a slight improvement of 1.68% when 2007 is compared to 2006. We feel that once the revised curriculum becomes known within the community, the program will begin to attract more academically prepared students, which should help improve retention of majors from semester to semester.
W2 The number of Degrees Earned declined substantially over the three year period, from 13 to 1, a 92% decline (12/13). This could be reflective of the curriculum changes that occurred in 2006-2007 when courses in the degree were converted to transfer level requirements and students were exposed to course work requiring a more academic rigor. The Degrees Earned when compared to the number of Majors as well as New & Replacement Positions places the Effectiveness of the program as Unhealthy.
W3 Non-traditional participation and completion, as reflected in the Perkins indicators numbers, 27 and 28 (14.81% and 0% respectively for 2007) are low. This represents an area of opportunity for the program: to more actively recruit students who are representative of non-traditional areas, which would be primarily students of male gender.

Significant Program Actions (new certificates, stop-out; gain/loss of positions, results of prior year's action plan)

Two of the college' three accounting faculty have been reassigned to administrative positions. As a result, the program stopped offering ACC125 and ACC126, requiring majors to take ACC201 and ACC202 instead. Previous to this stoppage, students had the option of taking ACC125 or ACC201 and ACC126 or ACC202.

Historically, students are more challenged by the ACC201 and 202 series. ACC201 and 202 are being offered online and as a hybrid, which the current instructor converts to an online class after the first few weeks of the semester. If students do poorly in ACC201 then chances are they will not complete the program, often changing majors to earn a Marketing or Business Technology degree.

The program believes the academic rigor is appropriate for 100 level classes and sees no need at this point to change the curriculum. Rather the hope is that the program will attract better prepared students, who have a desire to enter the accounting profession.

For students who have intentions of transferring to UH-Hilo, an AA with Business emphasis has been articulated with UHH College of Business and Economics to satisfy their pre-business core requirements. ACC 201 and ACC 202 are included in this degree.

A report of progress on 2007 action plans follows:

1. Develop assessment tools to evaluate student achievements. ONGOING	The program completed an assessment plan for one SLO with an artifact from fall 2008 scheduled for external assessment spring 2009.
2. Develop surveys and other mechanisms to evaluate student and employer satisfaction. ONGOING	No work was done on this. The one remaining faculty member spent his energy on transferring online courses from WebCT to Laulima.
3. Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes. ONGOING	
4. Evaluate the feasibility of requiring accounting majors to take a total of three credits of lab.	Requiring a three credit lab does not seem feasible at this time.
5. Continue to find creative and effective ways to market the Accounting program. This includes faculty visitations to local high schools and having students visit live classes at the college, so that students get an idea of what to expect in programs and courses. ONGOING	A presentation was made to the student body of Kohala High School on accounting as a profession. Waiakea High School's accounting class visited HawCC's BEaT classes.
6. Professional development. ONGOING	Joel Peralto participated in a variety of professional develop activities, thanks to funding from the Office of the VCAA.
7. Form a joint Hawaii CC/UHH (University of Hawaii at Hilo) student accounting club starting fall 2008. ONGOING	Efforts to form a joint club were not successful.
8. Experiment using podcasting as a supplement to instruction spring 2008.	This did not occur. Faculty was too busy converting courses to Laulima to experiment with podcasting.

Part III. Action plan

1. Continue development of assessment tools to evaluate student achievements. ONGOING
2. Work with the individual at the UHCWH who is coordinating nontraditional recruitment, asking her to promote Accounting to all students, particularly encouraging males to consider accounting as a viable career option.
3. To determine what can be done to offer the accounting degree at the UHCWH.
4. Develop surveys and other mechanisms to evaluate student and employer satisfaction. ONGOING
5. Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes. ONGOING
6. Continue to find creative and effective ways to market the Accounting program. This includes faculty visitations to local high schools and having students visit live classes at the college, so that students get an idea of what to expect in programs and courses. ONGOING
7. Professional development. ONGOING
8. Experiment using podcasting as a supplement to instruction spring 2008.

Part IV. Resource Implications (physical, human, financial)

1. Lecturer(s) to substitute for two accounting instructors who are in interim administrative positions	$33,000
2. Promotion and advertising including ads in all school newspapers and year books 10 schools x 2 ads x $150 average cost per ad	$3,000
3. Software for classroom use to stay current with latest versions	$1,000
4. Peer Tutors ($9.45/hr x 20 hrs/wk x 32 weeks)	$6,048
5. Smartboard	$5,000