

HAWAI`I COMMUNITY COLLEGE
ANNUAL
PROGRAM REVIEW REPORT

Accounting (ACC)

December 3, 2009

(Assessment Period: 2008-2009)

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**UHCC December 2009 Coversheet –
Annual Report Program Data**

College: Hawaii Community College

Program: Accounting

Check All Credentials Offered	AA	AS	ATS	AAS	CA	CC	COM	ASC	APC
				X	X				

Introduction: Brief description of the program and program mission.

The Accounting Program’s mission is to

Help students learn and develop skills, competencies, and values required by employers and necessary for becoming contributing members of society.

Program Goals

The accounting program is committed to its motto, “where students learn to meet employer expectations.”

Each student presents a unique profile – economically, socially, culturally, and intellectually. The challenge is to continually provide a supportive, nurturing educational environment that accommodates individual differences and encourage students to know, comprehend, apply, analyze, synthesize, and evaluate the course content. The curriculum is broad and offer individuals the challenge of discovering personal strengths and cultivating skills. The expectations of students mirror the world of the working community where individuals must exhibit functional communication skills, think and reason effectively, set and achieve goals, and adapt to change.

The primary objective of the Accounting Program is to prepare students for entry-level positions in accounting. Secondary objectives include training and providing new opportunities for non-accounting majors, advancement skills training for people in industry and government already employed in the field, and opportunities to increase individual employment potential, personal enrichment, lifelong learning, and effective citizenship through general education. A developing objective is to provide prerequisite training for persons wishing to transfer to the business or accounting program at the University of Hawai’i at Hilo, University of Hawai’i-West Oahu or to other two-year and four-year programs at other state and private universities and colleges.

The specific goals of the program are as follows:

1. To teach students the accounting equation, the accounting cycle, the recording of transactions in a double-entry bookkeeping format and financial statement preparation;
2. To instruct students in payroll accounting and/or individual income tax procedures and regulations;
3. To provide hands-on experience with accounting, word processing, and spreadsheet computer programs;
4. To introduce students to general business concepts and office procedures.

These specific goals include emphasis on:

- Written and oral communication skill building;
- Problem-solving skill building through appropriate math, computer and accounting curriculum;
- A broad-based education embracing culture, the environment, technology and workplace skills.

Program SLOs

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 (Reported on 2009 Summary Report Program Data excel sheet --includes health calls based on system scoring rubric).

Annual Report of Program Data for Accounting
Hawaii Community College Program Major(s): ACC

Overall Program Health				Healthy		
Demand Indicators				Academic Year		
				Fall 06	Fall 07	08-09
1	New & Replacement Positions (State)	257	283	266	Demand Health Healthy	
2	New & Replacement Positions (County Prorated)	33	36	30		
3	Number of Majors	56	67	60		
4	SSH Program Majors in Program Classes	226	293	518		
5	SSH Non-Majors in Program Classes	377	531	1,137		
6	SSH in All Program Classes	603	824	1,655		
7	FTE Enrollment in Program Classes	40	55	55		
8	Total Number of Classes Taught	13	13	29		
Efficiency Indicators				Academic Year		
				Fall 06	Fall 07	08-09
9	Average Class Size	16.5	21.2	19.1	Efficiency Health Healthy	
10	Fill Rate	61%	92%	86%		
11	FTE BOR Appointed Faculty	3.0	3.0	1.0		
12	Majors to FTE BOR Appointed Faculty	18.7	22.2	59.5		
13	Majors to Analytic FTE Faculty	22.7	27.1	19.6		
13a	Analytic FTE Faculty	2.5	2.5	3.0		
14	Overall Program Budget Allocation	\$122,962	\$122,132	\$154,461		
14a	General Funded Budget Allocation	n/a	n/a	\$154,461		
14b	Special/Federal Budget Allocation	n/a	n/a	\$0		
15	Cost per SSH	\$192.73	\$148.22	\$93.33		
16	Number of Low-Enrolled (<10) Classes	1	1	3		
Effectiveness Indicators				Academic Year		
				2006	2007	08-09
17	Successful Completion (Equivalent C or	n/a	n/a	74%		

	Higher)				
18	Withdrawals (Grade = W)	n/a	n/a	29	Effectiveness Health Cautionary
19	Persistence (Fall to Spring)	63%	64%	72%	
20	Unduplicated Degrees/Certificates Awarded	n/a	n/a	8	
20a	Number of Degrees Awarded	11	1	7	
20b	Certificates of Achievement Awarded	0	0	1	
20c	Academic Subject Certificates Awarded	n/a	n/a	0	
20d	Other Certificates Awarded	n/a	n/a	0	
21	Transfers to UH 4-yr	2	1	1	
21a	Transfers with degree from program	n/a	n/a	0	
21b	Transfers without degree from program	n/a	n/a	1	

C/P denotes that the measure is provided by the college, if necessary.

Data current as of: 8/19/2009 - 3:30:PM

Distance Education Completely On-line Classes		Academic Year		
		Fall 06	Fall 07	08-09
22	Number of Distance Education Classes Taught	n/a	n/a	6
23	Enrollment Distance Education Classes	n/a	n/a	150
24	Fill Rate	n/a	n/a	83%
25	Successful Completion (Equivalent C or Higher)	n/a	n/a	69%
26	Withdrawals (Grade = W)	n/a	n/a	12
27	Persistence (Fall to Spring Not Limited to Distance Education)	n/a	n/a	19%
Perkins IV Core Indicators				
Perkins IV Measures 2007-2008		Goal	Actual	Met
28	1P1 Technical Skills Attainment	90.00	71.43	Did Not
29	2P1 Completion	44.00	42.86	Did Not
30	3P1 Student Retention or Transfer	55.00	81.40	Met
31	4P1 Student Placement	50.00	0.00	Did Not
32	5P1 Nontraditional Participation	25.00	13.51	Did Not
33	5P2 Nontraditional Completion	25.00	0.00	Did Not

Part II.

Analysis of the Program (strengths and weaknesses in terms of demand, efficiency, and effectiveness based on an analysis of the data).

- Note: 1) Career Technical Education (CTE) programs must include in analysis any Perkins IV Core indicator for which the program did not meet the goal.**
- 2) If using alternative “program capacity” method to determine program efficiency, include in analysis.**

In comparing data elements from 2006/2007 to 2008-2009, an improvement is noted in Effectiveness Indicators (Unhealthy to Cautionary) and in Overall Program Health (Cautionary to Healthy). For both Demand and Efficiency indicators, the program has remained in the Healthy status for both years. This is encouraging for the program; we experienced a slow growth period for several years in the late 90s and early 2000s; this trend seems to be reversing itself and the program appears to be heading in a healthier direction, this in spite of the fact that our sister/neighborhood campus, University of Hawaii at Hilo, began their baccalaureate program in accounting in Fall 2008.

Our “degrees awarded” statistic has fluctuated widely over the past several years, from 13 in 2005 to 11 in 2006 (both acceptable numbers) to a low of 1 in 2007 and back to 8 in 2008. We expect this number to stabilize in the 8-12 range as we continue to work on retaining our students through better tutoring support and more and improved contact on a regular basis by both faculty and counseling personnel.

Persistence is also an area in which we have experienced difficulties in the past (54% in 2005, 63% in 2006 and 64% in 2007), however, in 2008, our persistence rate increase to a high level of 72%; again, just as we hope to improve on the number of degrees awarded through improved contact with our student majors, we feel these efforts will also continue to improve our persistence rates from semester to semester and year to year.

One very significant improvement in data element statistics is the cost per SSH amount; since we have reduced our full-time faculty staffing (with temporary assignments of two faculty members to interim administrative positions), this number has gone from a high of \$193 in 2006 to low of \$93 in 2008. At current levels of activity in the accounting program (which appear about right, considering projected positions in the county), I imagine that the ideal level of staffing for the program is somewhere between two and three, since we employ lecturers to fill in for various course offerings which cannot be taught by the one full-time faculty member remaining in the program.

Over the past 3-4 years, considerable energy and time has been spent by the one remaining full-time faculty member in developing a distance component for the accounting program. This year, also, for the first time, data elements include a segment devoted to “completely online classes”. These statistics show some interesting and

encouraging trends for the accounting program. The fill rate for accounting distance courses of 83% (compared to 86% for face-to-face classes) is a bit misleading since enrollment caps in fully online classes are set to 30 students while our face-to-face enrollment caps are typically set to 20 students; thus, we have an average class size of 25 students for online classes while the comparable number is closer to 17 for face-to-face classes. In addition, the successful completion rate of 74% for face-to-face classes compares to 69% for fully online classes; the difference is not significant considering the difficulty that the average student experiences in a fully online environment. On the other hand, the persistence statistic for distance courses seems very low; I cannot understand how this number can be only 19%, especially since the table indicates it is NOT limited to distance education; the similar number for courses overall for the accounting program is a much better 72%.

Overall, I am encouraged by the numbers for distance courses; while not a perfect solution for students wanting to complete the requirements for a degree or certificate in accounting, it does make this program accessible to more students island wide; as a bonus, more and more off island students have registered for our online courses over the past few years. Students are an interesting and funny group of “consumers” and like many other groups of “value seeking” buyers, word of mouth goes a long way in selling programs, courses and services like those offered by our program. We expect our distance segment to continue to grow in the future.

Note regarding Perkins IV core indicator measures not met. Five of six Perkins IV core indicator measures were not met in the review period. For technical skills attainment, our program was at approximately 80% of the measurement goal; for completion we were at 97% of the measurement goal and for non-traditional participation we were at 54% of the measurement goal; all measures are noted and research must be done by us to determine how improvements can be attained in these measurement areas. A better understanding of these measures is needed in order to be able to work toward improvement in these areas. In two measurement areas, student placement and non traditional completion, our numbers indicate “zero”; I question the accuracy of these numbers; again, more research is required by us to gain a better understanding of how these measures work and how they can be improved upon.

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

Part III. Action Plan

With respect to the action plan incorporated into the annual program review for academic year 2008-2009, the program will focus on continuing to focus on goals and objectives outlined therein as follows:

- 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. This plan was aborted due to unforeseen and extenuating circumstances.
- Develop surveys and other mechanisms to evaluate student and employer satisfaction and graduates. Use results to revise Program Learning Outcomes. ONGOING
 - No work was done on this. The one remaining faculty member spent his energy on transferring online courses from WebCT to Lulima.
- Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes. ONGOING
- 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 however possibilities will continue to be explored as this is an important aspect of a successful program in accounting.
- 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
 - 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.
- Professional development. ONGOING
 - Joel Peralto participated in a variety of professional develop activities, both personally and internally funded.
- 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. Efforts to form an independent accounting club for HawCC accounting students were begun in Fall 2009, however the student in charge of this endeavor has been hired full time by an accounting firm; this effort has been suspended temporarily.
- Experiment using podcasting as a supplement to instruction spring 2008.
 - This did not occur. Faculty was too busy converting courses to Lulima to experiment with podcasting. We will continue to explore this possibility.
- Complete articulation agreement w/LeeCC, KapCC, MCC, KauCC and WCC
 - In progress

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

Needs	Cost
Lecturers to substitute for two accounting instructors on temporary administrative assignments.	
Hire at least two peer tutors to provide in class as well as out of class tutoring	10,000
Purchase most recent versions of accounting related software	2,000
Purchase a smartboard for room 135	3,000
Replace 50 desk top calculators	2,500

Annual Report Program Data and analysis located on college website at:

[AY 2009 Completed Annual Program-Unit Reviews](#)