

**UNIVERSITY OF HAWAII COMMUNITY COLLEGES  
ANNUAL INSTRUCTIONAL PROGRAM REVIEW  
PROCEDURES, COMPONENTS, AND MEASURES**

***Accounting (ACC)***

***Introduction:***

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

***Program Mission Statement:*** The HawCC 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. It is empowered through its motto, “where students learn to meet employer expectations.”

***Accounting program outcomes are relatively newly developed in conjunction with the change in curriculum which took effect in the 2006-2007 academic year.***

***A listing of program outcomes follow:*** They address the basic question; what should our students be able to do “out there” after completing our accounting curriculum?

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

**Part I. Quantitative Indicators for Program Review**

	AY 04-05	AY 05-06	AY 06-07
ACC			
1. Annual new and replacement positions in the State	12460	12460	12460
2. Annual new and replacement positions in the County	200	200	200
3. Number of majors	72	71	56
4. Student Semester Hours for program majors in all program classes	271	367	232
5. Student Semester Hours for Non-program majors in all program classes	277	292	406
6. Student Semester Hours all program classes	548	659	638
7. FTE Program enrollment	36.53	43.93	42.53
8. Number of classes taught	22	20	15
9. Determination of program's health based on demand (Health, Cautionary, or Unhealthy)			
10. Average Class Size	12.5	16.45	16.67
11. Class fill rate	62.5%	67.56%	60.24%
12. FTE of BOR appointed program faculty	3	3	3
13. Student/Faculty ratio	24:1	23.67:1	18.67:1
14. Number of Majors per FTE faculty	23.45	28.06	21.54
15. Program Budget Allocation (Personnel, supplies and services, equipment)	\$144,547.10	\$120,287.90	\$122,962.00
16. Cost Per Student Semester Hour	\$263.77	\$182.53	\$192.73
17. Number of classes that enroll less than ten students	9	2	1
18. Determination of program's health based on Efficiency (Healthy, Cautionary, or Unhealthy)			
19. Persistence of majors fall to spring	63.89%	54.29%	62.5%
20. Number of degrees earned (annual)	13	11	1
21. Number of certificates earned (annual)	0	0	0
22. Number of students transferred (enrolled) to a four-year institution in UH	0	1	0
23. Perkins core indicator: Academic Attainment(1P1)	72.22%	77.14%	87.10%
24. Perkins core indicator: Technical Skill Attainment (1P2)	92.86%	80.00%	84.38%
25. Perkins core indicator: Completion Rate (2P1)	30.95%	42.86%	21.88%
26. Perkins core indicator: Placement in Employment Education, and Military (3P1)	66.67%	66.67%	86.67%
27. Perkins core indicator: Retention in Employment (3P2)	100.00%	100.00%	84.62%
28. Perkins core indicator: Non Traditional Participation (4P1)	14.44%	14.46%	15.49%
29. Perkins core indicator: Non Traditional Completion (4P2)	28.57%	.00%	14.29%
30. Determination of program's health based on effectiveness (Healthy, Cautionary, Or Unhealthy)			
31. Determination of program's overall health (Healthy, Cautionary, or Unhealthy)			
32. Number of FTE Faculty	3.07	2.53	2.6

## ***Part II. Analysis of the Program***

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

### Strengths

1. Annual new and replacement positions in the State (12,460) and County (200) has been high and is expected to remain high for the foreseeable future.
2. Student semester hours for non-majors has increased by 47% (129/277) over the three year period, indicating an increase in students who are non-major who are taking accounting courses. This is most likely due to “gateway” courses” like Acc 20 and Acc 201 being taken either as an elective or as a requirement of another program.
3. FTE program enrollment has increased by 16% (6/36.53) over the three year period, indicating an increase in the number of students, overall, college-wide who are enrolling in accounting courses. This is consistent with number 2 above.
4. Cost per student semester hour has decreased by 27% (71.04/263.77) over the three year period. This indicates that a decreasing budget allocation has more than offset the decrease in enrollment of accounting students in the program over that period. This shows an increased efficiency in the way students are accommodated in the program by program faculty which is consistent with #10 Average Class Size, #17 Number of classes that enroll less than ten students.

### Weaknesses

1. Number of majors has decreased by 22% (16/72) over the three year period; this is due primarily to the change in curriculum that took place transitionally over the two year period beginning in 2005-2006 and ending in 2006-2007. In 2005-2006, the staple accounting courses were converted into transfer level courses (except for Acc 20) and students were exposed to course work that required a higher level of academic preparation and more work in the classroom and outside of class on homework assignments. In 2006-2007, most of the remaining courses in the degree were converted to transfer level requirements; students experienced a bit of difficulty with this change and our enrollment numbers reflected this fact.
2. Persistence of majors has been consistently low for the three year period; this statistic represents the retentions of majors from the first semester to the second semester within the same academic year. This percentage has languished around the low 60% range with a low of 54% in the second year of the review period. It compares unfavorably with other majors with in the division, however, we feel that once our curriculum has had a chance to become more well know within the community, it will begin to attract more better prepared academically students, which will help to improve the retention of majors from semester to semester and from year to year.
3. The number of degrees earned over the three year period has declined substantially, from 13 to 1, a 92% decline (12/13). This is also reflective of the curriculum changes discussed above in numbers 1 and 2. We feel this will begin to turn around in the positive once the continuing students currently in the program are able to successfully adjust to the increase rigor with which the program is conducted academically, and also once the program has begun to attract a high level of academically prepared student overall.

4. Non-traditional participation, as reflected in the Perkins indicators nos. 28 and 29 (15.49% and 14.29% respectively for the third year) are consistently low and represent an area of opportunity for the program; we need to more actively recruit students who are representative of these non-traditional areas, primarily students of male gender.

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

1. Effective Summer 2007, the Board of Regents formally approved the Accounting program's Certificate of Achievement in Accounting. This will allow students who are majoring in other programs to earn an additional credential in accounting, while completing the associate degree requirements of another program. This will also allow students with less available time for classroom study and training to pursue a credential that will allow them to enter the job market with required and desirable skills, and the option to continue the accounting program at a later time in order to complete the additional requirements for an associate degree in accounting.
2. In collaboration with the Nursing Division a Certificate of Completion in Medical Office Assistant was proposed and approved effective Fall 2008. Two courses from the Accounting Program, ACC 20 (Fundamentals of Accounting) and BUSN 89 (Electronic Calculating), are required for this certificate.

***Action plan activities that have been completed or substantially completed include the following:***

1. Develop learning outcomes for each course.
  - a. To be completed by all Accounting faculty members
  - b. Completely incorporated beginning fall 2007
2. Develop assessment tools to evaluate student achievements. (ONGOING)
  - a. To be completed by all Accounting faculty members
  - b. Completely incorporated beginning fall 2008
3. Develop surveys and other mechanisms to evaluate student and employer satisfaction. (ONGOING)
  - a. To be completed by Accounting program coordinator in collaboration with other accounting faculty members
  - a. Begin implementation fall 2008
4. Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes
  - a. To be completed by Business Education and Technology Division Chairperson in collaboration with all division faculty members
  - b. Begin implementation fall 2008
5. Evaluate the feasibility of requiring accounting majors to take a total of three credits of lab.
  - a. To be completed by accounting faculty members by fall 2008.
  - b. Implementation fall 2009
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 our programs and courses. (ONGOING)

- a. To be completed by accounting faculty members
7. Professional Development. (ONGOING)
  - a. To be completed by accounting faculty members

***Part III. Action plan (in addition to items 2-7 above):***

1. A joint HawCC/UHH (University of Hawaii at Hilo) student accounting club. This organization should provide support for accounting students at both institutions who are interested in pursuing a career in the accounting profession. A wide array of activities will be conducted ranging from regular speakers to fund-raising activities that will reinforce accounting procedures. Support is expected from both institutions in the way of funding and faculty advisory assistance. (ONGOING)
  - a. To be completed by accounting faculty members
  - b. Begin implementation fall 2008
2. Experiment using podcasting as a supplement to instruction
  - a. spring 2008

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

***The following resources are requested as part of carrying our normal program instructional activities and to implement certain of our action plan items listed above.***

1. Lecturer(s) to substitute for two accounting instructors who are in interim administrative positions. \$15,000
2. Update computer software, including upgrade to Microsoft Office 2007 for classroom 346-135: \$2,000 (Office = \$1500, other = \$500). \$2,000
3. Professional development for one faculty member in Accounting: \$4,000 (interisland travel for attendance of Iaulima/Sakai training on Oahu = \$2,000, Colloquium on Accounting Change-Oct. 2008 – Sedona, AZ = \$2,000).
4. Newspaper, radio and other media advertising and promotional materials, including multimedia fliers, posters and video. \$2,000

Total resource funding requested: \$23,000