

HAWAI`I COMMUNITY COLLEGE PROGRAM REVIEW REPORT

ACCOUNTING

December 2, 2009

Assessment Period: July 1, 2006 to June 30, 2009

**Initiator: James Yoshida, Chair, BEaT
Writer(s): Joel Peralto, Professor - Accounting**

Program Review at Hawai'i Community College is a shared governance responsibility related to strategic planning and quality assurance. It is an important planning tool for the college budget process. Achievement of Student Learning Outcomes is embedded in this ongoing systematic assessment. Reviewed by a college wide process, the Program Reviews are available to the college and community at large to enhance communication and public accountability.

HAWAII COMMUNITY COLLEGE ACCOUNTING

Hawai‘i Community College promotes student learning by embracing our unique Hawai‘i Island culture and inspiring growth in the spirit of “E ‘Imi Pono.” Aligned with the UH Community Colleges system’s mission, we are committed to serving all segments of our Hawai‘i Island community

*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.*

A. **Program Effectiveness**

1. Write a brief narrative describing the program and how it supports the College’s mission and imperatives.

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

In supporting the mission of the UHCC system and the College, the Accounting Program serves all segments of our Hawaii Island community. Each of the students presents a unique profile – economically, socially, culturally, and intellectually. It promotes student learning by accepting the challenge 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.

Workforce Development is a major objective of the Accounting program. 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.

Change and diversity are constant in society. A “successful” student is one who is able to take the “tools” (both technical and soft skills) that our comprehensive educational program provides and with perseverance be competent and productive in our ever changing world. The use of *Technology* in the Accounting curriculum is extensive. An accounting major

will have learned to use Microsoft Office as well as accounting, tax, and payroll software. In addition, the student would have taken at least one course offered online.

The Accounting curriculum is 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 (AAS) degree and/or a Certificate of Achievement (CA). 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. In these capstone courses, the students are given the opportunity to serve their *Community* by performing volunteer service to non-profit organizations.

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.

Program Map as Appendix A attached.

2. Assessment Plan as Appendix B attached.

3. Assessment Results Template as Appendix C attached

During academic years 2008-2009 and 2009-2010, the accounting program experienced some unforeseen and extenuating circumstances which have created numerous problems with respect to its ability to carry out its plans for instructional assessment.

4. Program Strengths and Weaknesses

Briefly describe the program’s strengths and weaknesses to include:

- a) An analysis of data elements (**see table 5 below**)--demand, efficiency, and effectiveness; see discussion following table 5 below.
- b) Perceptions of the use of the program’s assessment results of Program Learning Outcomes (PLO’s)
- c) Other pertinent information.

The Accounting Program’s strengths are:

1. Flexible instructional approaches.
2. Hands-on work.
3. Frequent practice opportunities.
4. A focus on manual as well as computerized accounting procedures.
5. An emphasis on good work attitude and habits.

The program’s weakness includes:

1. The lack of ways to formally evaluate the success of the accounting program for student and employer satisfaction.
2. Assessment tools which formally document the level of student learning.

In comparing data elements from 2008-2009 to 2009-2010, 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/neighbor 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.

5. Discuss the progress the program has made in meeting the goals set in the last Comprehensive Program Review.

With respect to the Action Plan incorporated into the Comprehensive Program Review for the period Fall 2002 through Spring 2005, the following should be noted:

- Learning outcomes have been developed for all accounting courses.
- Assessment tools have begun to be developed for each course to evaluate student achievements.
- Professional development activities remain a strong focal point of accounting faculty throughout the year in an effort to stay abreast of recent developments in the profession and to hone teaching methodologies and skills in an ever changing environment both socially and culturally.
- Items for which little or no progress have been made include:
 - Developing surveys and other mechanisms to evaluate student and employer satisfaction.
 - Developing tracking methods to develop and monitor statistics to assess achievement of student learning activities.
 - Evaluation of the feasibility of requiring accounting majors to take a total of three credits of lab.
 - Finding creative and effective ways to market the accounting program

6. What are the program’s goals/plans for the next Comprehensive Review period? What evidence supports these goals/plans?

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 – see Appendix C.

- 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 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.

B. Action Plan for Program Improvement

Complete Tables 1-4 to provide justification for program budget requests

Table 1—Top 6 Non-Cost Items (add rows as needed; examples given in *italics*)

Task:	Academic yr.	Who is responsible	Justifications	
			Best Fits which ADP Goal*	Addresses which strength or weakness
<i>1. complete articulation agreement w/LeeCC, KapCC, MCC, KauCC and WCC</i>	<i>2009-2010</i>	<i>Program Coord.</i>	<i>2</i>	<i>W3</i>
<i>2. Survey graduates</i>	<i>Spring 2010</i>	<i>Program Coord.</i>		<i>W1</i>
<i>3. Use survey results to revise Program Learning Outcomes</i>	<i>Fall 2010</i>	<i>Program Coord.</i>		<i>W1, W2</i>

Key to abbreviations:

*ADP Goals are: A, B, C, D, E

Strengths/Weaknesses are numbered (S1, S2... W1, W2...--from A.4.)

Table 2 —Top 6 Cost Items (add rows as needed; examples given in *italics*)

Task:	Academic Yr.	Who is responsible	\$ amount & budget category Except R/M	Justifications	
				Best fits which ADP Goal*	Addresses which strength or weakness
<i>1. Hire lecturers to substitute for two accounting instructors on temporary admin assignment.</i>	<i>2009-2010</i>	<i>Program Coord.</i>	<i>\$40K, P</i>	<i>1</i>	<i>W1</i>
<i>2. Hire at least two peer tutors to provide in class as well</i>	<i>2009-2010</i>	<i>Program Coord.</i>	<i>\$10K, P</i>	<i>1</i>	<i>S2, S3</i>

<i>as out of class tutoring</i>					
<i>3.Purchase most recent versions of accounting related software</i>	2009-2010	<i>Program Coord.</i>	<i>\$2K, SE, Eq</i>	<i>1</i>	<i>S3</i>
<i>4.Purchase a smartboard for room 135</i>	2009-2010		<i>3K, S1x</i>		<i>S1,S3,S4</i>
<i>5.Replace 50 desk top calculators</i>	2009-2010		<i>2.5K, Eq</i>		<i>S2,S3,S4</i>
<i>6.Purchase an ELMO for room 135</i>	2009-2010		<i>3K, S1x</i>		<i>S1,S3,S4</i>

Key to abbreviations:

ADP Goals are: A, B, C, D, E

Budget Categories: P=Personnel; S1x=Program Review Special Fund;

SE=Supplies Enhanced; Eq=Equipment

Strengths/Weaknesses are numbered (S1, S2, S3, W1, W2, W3—from A.4)

Table 3.--Repair and Maintenance

Nature of Problem	Describe Location: e.g. Building(s) & Room(s)
<i>None</i>	

Table 4—Equipment Depreciation, if applicable (add rows as needed; examples given in *italics*)

Program Assigned Equipment (E) and Controlled Property (CP) (List in order of chronological depreciation date)	Category: CP or E	Expected Depreciation Date	Estimated Replacement Cost
<i>None</i>			

Key to abbreviations:

CP=Controlled Property w/item value \$1K-\$5K

E=equipment w/item value >\$5K;

C. Table 5—Data Elements

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

Overall Program Health					Healthy
Demand Indicators					Demand Health Healthy
		Academic Year			
		Fall 06	Fall 07	08-09	
1	New & Replacement Positions (State)	257	283	266	
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					Efficiency Health Healthy
		Academic Year			
		Fall 06	Fall 07	08-09	
9	Average Class Size	16.5	21.2	19.1	
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			

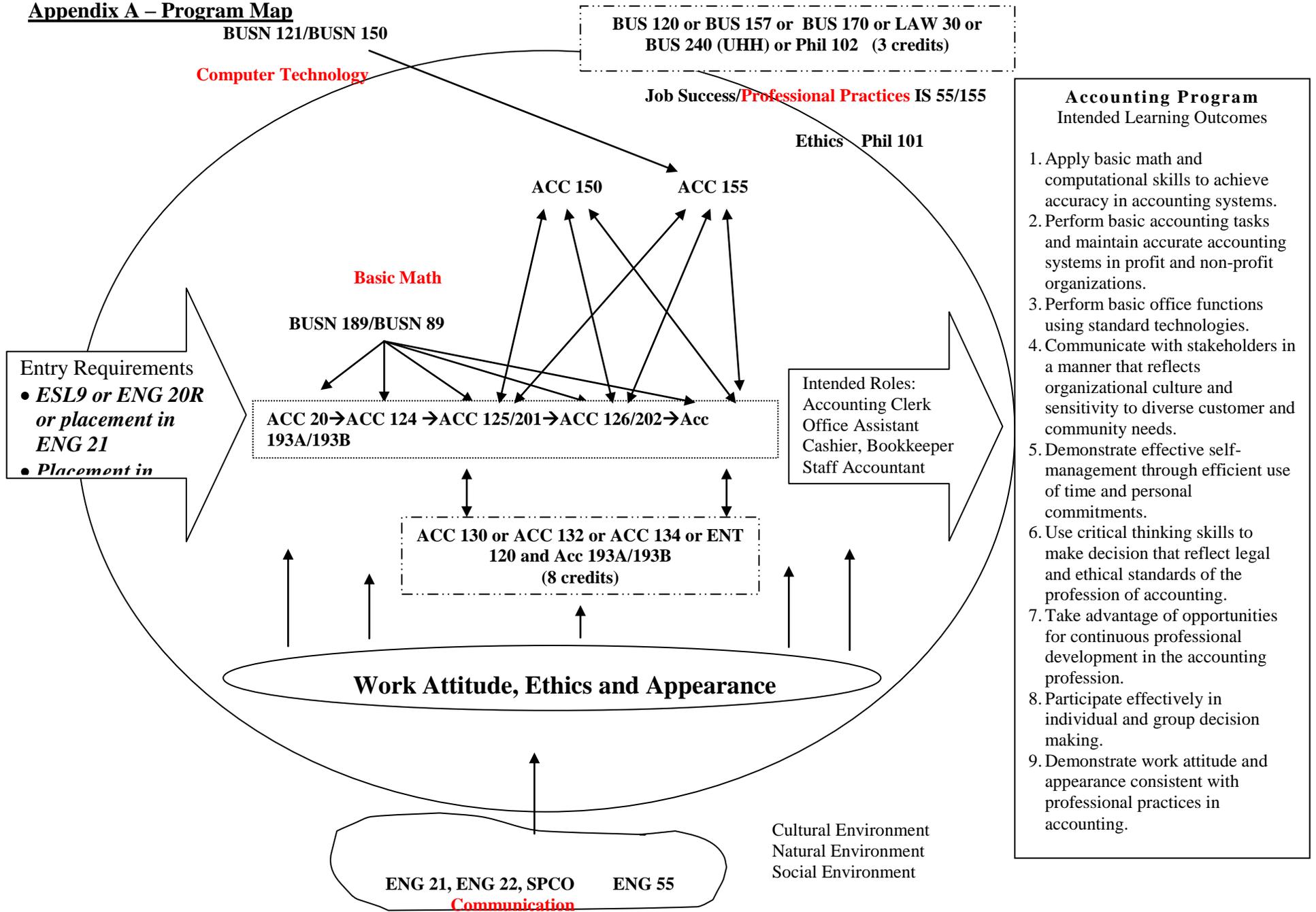
		Year			
		2006	2007	08-09	
17	Successful Completion (Equivalent C or Higher)	n/a	n/a	74%	Effectiveness Health Cautionary
18	Withdrawals (Grade = W)	n/a	n/a	29	
19	Persistence (Fall to Spring)	63%	64%	72%	
20	Unduplicated Degrees/Certificates Awarded	n/a	n/a	8	
20a	Number of Degrees Awarded	11	1	7	
20b	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	63%
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

Appendix A – Program Map



**Appendix B – Assessment Plan (REVISED Fall 2009)-page 1
(Accounting)**

Student Learning Outcomes (program level) (add more rows as needed):

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

		1	2	3	4	5	6	7	8	9
ACC 20	Fundamentals of Accounting	X	X	X		X				
ACC 28	Practical Accounting Applications	X	X	X		X				
ACC 124	Principles of Accounting I	X	X	X		X			X	
ACC 125	Principles of Accounting II	X	X	X		X			X	
ACC 126	Principles of Accounting III	X	X	X		X			X	
ACC 130	Hospitality Accounting I	X	X	X		X				
ACC 132	Payroll and Hawai'i General Excise Taxes	X	X	X		X			X	
ACC 134	Income Tax Preparation	X	X	X		X			X	
ACC 150	Using Computers in Accounting	X	X	X		X				
ACC 155	Using Spreadsheets in Accounting	X	X	X		X				
ACC 193A	Accounting Practicum I	X	X	X	X	X	X	X	X	X
ACC 193B	Accounting Practicum II	X	X	X	X	X	X	X	X	X
ACC 201	Elementary Accounting I	X	X	X		X			X	
ACC 202	Elementary Accounting II	X	X	X		X			X	

Student Learning Outcomes (program level) to be assessed for each year of the program review cycle. Identify the learning outcomes by number only taken from above

Fall semester			Spring semester		
Year 1 (2008/09)		PLO #2			PLO #2 (repeat – see report)
Year 2 (2009/2010)	PLO #1	PLO #5	PLO #6		PLO #4
Year 3 (2010/2011)	PLO #7	PLO #8	PLO #9		
Year 4 (2011/2012)					

Appendix B – Assessment Plan (REVISED Fall 2009)-page 2
Intended Student Learning Outcomes - Accounting Program

		<i>Apply basic math and computation skills to achieve accuracy in accounting systems.</i>	<i>Perform basic accounting tasks and maintain accurate accounting systems in profit and non-profit organizations.</i>	<i>Perform basic office functions using standard technologies.</i>	<i>Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.</i>	<i>Demonstrate effective self-management through efficient use of time and personal commitments.</i>	<i>Use critical thinking skills to make decisions that reflect legal and ethical standards of the profession of accounting.</i>	<i>Take advantage of opportunities for continuous professional development in the accounting profession.</i>	<i>Participate effectively in individual and group decision making.</i>	<i>Demonstrate work attitude and appearance consistent with professional practices in accounting.</i>
ACC 20	3	X	X			X	X		X	X
ACC 124	3	X	X			X	X		X	X
ACC 125 ** or	3	X	X			X	X		X	X
ACC 201 ** (3)	0	X	X	X		X			X	
ACC 126 ## or	3	X	X			X	X		X	X
ACC 202 ## (3)	0	X	X	X		X			X	
ACC 150	3	X	X			X	X			X
ACC 155	3	X	X			X	X			X
ACC 193A	2	X	X	X	X	X	X	X	X	X
ACC 193B	3	X	X	X	X	X	X	X	X	X
BUSN 150	3	X		X						
BUSN 189	3	X	X	X						
BUSN 89	1	X	X	X						X
IS 55/155	3			X	X		X	X	X	X
BUSN 121	3			X						
Elective - Phil 101	3				X		X		X	
ENG 55	3				X					
Speech/Comm	3				X					
Social Env Elect	3									
Natural Env Elect	3						X			
Accting Elective	3								X	
Business Elective	3									
Business Elective	3									
Total Credits	60									

**LEARNING OUTCOMES ASSESSMENT RESULTS
ACCOUNTING**

**Assessment Period: Artifacts collected : *Cogg Hill Practice Set*
Artifacts assessed *None at this date***

Submitter: Joel Peralto

Title: Professor of Accounting

Date Submitted : Not yet completed.

Evaluation Team Members: Not yet determined

Program Learning Outcomes Assessed:

PLO # 2 out of a Total of 9 PLOs; Cycle #1

State PLO: Perform basic accounting tasks and maintain accurate accounting systems in profit and non-profit organizations.

Description of Artifact Sampling: Comprehensive Merchandising Entity Practice Set requiring student to perform basic accounting tasks and activities in maintaining an accounting system for a merchandising entity.

Evaluation Team Members' Results: Evaluation not yet completed.

Course of Action Using the Assessment Results: To be determined.

LEARNING OUTCOMES ASSESSMENT RESULTS ACCOUNTING

Report on Instructional Assessment Plan for Fall 2008:

During academic year 2008-2009, the accounting program experienced some unforeseen and extenuating circumstances which prevented it from carrying out its plan for Fall 2008; in October, full-time faculty member Joel Peralto took ill with shingles; he went on partial sick leave from about mid October (and remained on partial sick leave during the remainder of the Fall 2008 semester; he was on full sick leave during the Spring 2009 semester); also, during this period, accounting program faculty, Joni Onishi and Beth Sanders were on administrative assignment (and continue with those assignments through academic year 2009-2010).

In addition, the accounting program was required to hire adjunct faculty for the academic year 2008-2009, and the lecturer for Acc 124, the course in which the assessment and evaluation of the artifact were to be done, experienced some difficulties in completing all the required activities for that course for that semester; as a result, the COGG Hill Practice Set was not completed by the students in that course during the Fall 2008 semester; the artifact evaluation could not be performed.

The assessment plan for Fall 2008 will accordingly be carried over to the Spring 2009 semester for implementation with some changes made to the course and/or artifact being evaluated. Although the full-time faculty member in accounting was on full sick leave during this period, the lecturer teaching the course to be evaluated in the Spring 2009 semester was notified of the plan and was able to have the students perform the work utilizing the artifact to be evaluated for Spring 2009. See separate report for Spring 2009.

Hawai'i Community College
Instructional Program Assessment Plan For Learning Outcomes
 (Associate in Applied Science) – (Accounting Program)
Submitted by: Joel Peralto, September 2, 2009

Semester: Spring 2009

Student Learning Outcome (program level) for Assessment* (taken from Appendix):

PLO #2 Perform basic accounting tasks and maintain accurate accounting systems in profit and non-profit organizations.

Step 1. Identify the artifact(s) (i.e., student work) for assessment and course(s) from which selected:

Name/Description of artifact:
ACC 193B: COGG Hill Practice Set

Step 2. Develop the assessment tool (e.g., rubric) to be used with 3 levels of assessment, if applicable—Level 1=does not meet expectations; Level 2=meets expectations; Level 3=exceeds expectations. Attach the assessment tool.

see attached Rubric for COGG Hill Practice Set

Step 3. Set the Performance Rate

90% of the artifacts assessed by the Assessment Team will result with a total score of 21 or higher

Step 4. Describe the method used to collect the artifacts:

Where or from whom artifacts will be collected: Artifacts will be collected from ACC 193B students in spring 2009 and will be assessed by the Assessment Team in fall 2009.
When will artifacts be collected: spring 2009

Step 5. Describe the sampling method used to collect the data:

In spring 2009 all students enrolled in ACC 193B will complete a practice set for COGG Hill (a fictitious company). 100% of the practice sets will be assessed in fall 2009.

Step 6. Describe the composition of the Assessment Team (AT) (add more rows as needed):

Evaluator(s):
1 Accounting Program Advisory Council member
2 An Accounting Instructor (not teaching the course)
3 A person from industry familiar with accounting practices

Step 7. The Assessment Team uses the assessment tool(s) (e.g., rubric) to evaluate the data.

Step 8. The Program will summarize and interpret the results, and determine the implications for program improvement. Note: a summary will be included in the comprehensive program review.

*note: one form will be submitted for each student learning outcome that is assessed

Assessment Plan to be sent electronically to the Vice Chancellor for Academic Affairs for posting on the internet

Name _____

COGG Hill Practice Set

Topic	Criteria			Points	Comments
	Not Proficient 1	Approaching Proficiency 2	Proficient 3		
Apply basic math and computation skills to achieve accuracy in accounting systems					
Amounts and Calculations	Amounts are inaccurate; multiple errors; inconsistent throughout	Amounts are somewhat accurate, errors exist.	Complete, amounts are totally accurate, no material errors		
Perform basic accounting tasks and maintain accurate accounting systems in profit organization.					
Content Knowledge	Student does not have grasp of Accounting Cycle	Student has grasp of Accounting Cycle, however errors exist and/or information is missing	Student demonstrates full knowledge of Accounting Cycle, no material errors, no missing information of a material nature		
Analyzing/ Journalizing including adjusting and closing entries	Student unable to analyze and/or journalize a majority of transactions	Student able to analyze and journalize transactions but errors exist	Student able to analyze and journalize transactions correctly; no material errors exist		
Posting	Student does not have grasp of posting procedure	Student able to post but errors exist	Student able to post; no material errors exist		
Reports Bank Reconciliation Schedules Financial Statements Trial Balances	Student has insufficient understanding of various reports	Student has understanding of various reports, however errors exist	Student has complete understanding of various reports, no material errors exist.		
Visual Elements	Messy	Attempt was made to be neat	Neatly done, professional looking.		
Organization	Not organized; completely out of sequence	Partially organized; some pages out of sequence	Good organization, pages in appropriate sequence.		
Overall Holistic					
				TOTAL POINTS 24 MAX	

Additional Comments:

Assessment Team Member's Signature

Date

LEARNING OUTCOMES ASSESSMENT RESULTS ACCOUNTING

Report on Instructional Assessment Plan for Spring 2009:

During academic years 2008-2009 and 2009-2010, the accounting program experienced some unforeseen and extenuating circumstances which have created numerous problems with respect to its ability to carry out its plans for instructional assessment. Foremost in this scenario is the fact that two full-time accounting faculty, Joni Onishi and Beth Sanders have been on continuing temporary assignment as administrators for several years; Ms. Onishi is currently the interim dean of CTE programs and Ms. Sanders is currently the interim Director of West Hawaii operations. This situation was further exacerbated by the fact that the third accounting faculty member, Joel Peralto took ill with shingles in October 2008 and was on partial (F08) or full (S09) sick leave until May 2009,

Upon returning to work in Fall 2009 (the current semester), with enrollments (and resulting instructional work load) much higher than previously anticipated, there has been little time to carry through this semester with the instructional assessment plan that was filed in September 2009, relative to the instructional artifact to be assessed this semester for Spring 2009. In short, this work has not been completed as of this writing. It is anticipated that this work will be scheduled and completed as soon as possible after the end of the current Fall semester.