

HAWAI`I COMMUNITY COLLEGE  
ANNUAL  
INSTRUCTIONAL PROGRAM REVIEW  
TEMPLATE

# Accounting Program

November 27, 2013

July 1, 2012 to June 30, 2013

**Initiator: Robert Yamane**

**Writer(s): Marla DeMarco and Joel Peralto**

Program/Unit 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 Program/Unit Outcomes is embedded in this ongoing systematic assessment. Reviewed by a college-wide process, the Program/Unit Reviews are available to the college and community at large to enhance communication and public accountability.

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**CERC Comments and Feedback** (If you submitted a Comprehensive Program Review in 2011 or 2012, please complete this section)

CERC gave recommendations intended as suggestions for improvement. Provide a brief response to the suggestions made. i.e. Were suggestion(s) valid? Were change(s) made as a result of the suggestion(s)?

**Program Description** (Use the official description from catalog then give more in depth explanation of what the program does, who it serves and generally describe it's accomplishments)

## **Part I: Quantitative Indicators**

*NO ENTRY*

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

### **Alignment with College Mission and ILOs**

Write a brief narrative describing the program and how it supports the College's mission and Institutional Learning Outcomes (ILOs).

College's mission:

*Hawai'i Community College (Hawai'iCC) 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.*

#### **Program Mission:**

Accounting is the language of business. No matter what career is chosen, success in the workplace requires managing money and resources intelligently, applying critical thinking and communication skills and maintaining high standards of professional ethics and personal integrity. Students, who enroll in the Hawaii Community College Accounting Program, learn and develop these skills, competencies and values to become contributing members of society.

#### **Describe how this program supports the College's mission.**

The accounting curriculum is broad and offers students the challenge of discovering personal strengths and cultivating new and existing skills. The expectations of students mirror the world of the working community where individuals must exhibit functional communications skills, think and reason effectively, set and achieve goals, and adapt to change.

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**Describe how this program supports the College's Institutional Learning Outcomes below.**

ILO 1: Our graduates will be able to communicate effectively in a variety of situations.

*Describe how the Program supports ILO1:*

In the Accounting program our graduates will have learned how to communicate accounting and financial information to owners, managers, customers, suppliers, lenders, other outside stake holders and governmental taxing entities.

ILO 2: Our graduates will be able to gather, evaluate and analyze ideas and information to use in overcoming challenges, solving problems and making decisions.

*Describe how this Program supports ILO 2:*

The specific goals of the Accounting program are: (1) teach students the basic accounting equation, the accounting cycle, the recording of transactions in a double-entry bookkeeping format and financial statement presentation; (2) instruct students in payroll accounting and/or individual income tax procedures and regulations; (3) provide students with hands-on experience with accounting, word processing and spreadsheet computer programs; and (4) introduce students to general business concepts and office procedures including the use of office equipment, mainly electronic calculators and computers. These goals provide graduates with problem-solving and decision-making skills through their accounting, computer and math curriculum.

ILO 3: Our graduates will develop the knowledge, skills and values to make contributions to our community in a manner that respects diversity and Hawaiian culture.

*Describe how this Program supports ILO 3:*

The primary objective of the Accounting Program is to prepare students for entry-level positions in accounting. Secondary objectives include training and providing 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 third objective is to provide prerequisite training to students wishing to transfer to the Business or Accounting programs at the University of Hawaii-Hilo, University of Hawaii-West Oahu or to other two-year and four-year programs at other state and private universities and colleges. Through a combination of technical and general education courses, our graduates receive a broad based education that embraces culture, the social and natural environments, technology and workplace skills and meets the island's diverse needs.

## **Annual Report of Program Data (ARPD)**

Based on the data from this Program's ARPD, analyze this program's strengths and weaknesses in terms of demand, efficiency, and effectiveness.

**Overall Health-- Cautionary**

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## **Demand -- Healthy**

Comparing data elements from 2010-11 to 2012-13, Demand Indicators have remained in a "Healthy" status. It is expected that demand will remain at a high level in the future. There was a 6% drop in the number of accounting majors. Native Hawaiian students continue to represent 44% of the Accounting majors. Fall 2012 and Spring 2013 saw a return to a 55% full-time and 45% part-time ratio after a slump in Spring 2012 to 45% full-time. The Accounting program continues to serve a large number of non-majors. In 2012-13 53.5% of the SSH in the program were for non-majors. This was lower than previous years in part because of the elimination of IS 55 from the accounting program's curriculum which served non-accounting majors. The elimination of IS 55 is also reflected in the decrease in the total number of classes taught.

## **Efficiency -- Cautionary**

Efficiency Indicators transitioned from Healthy to Cautionary when the Fill Rate shifted to the Cautionary status. As Demand's FTE Enrollment in Program Classes declined from 79 to 59, the average class size and fill rates declined. The Majors to Analytic FTE Faculty has been Cautionary through the 2010-11 to 2012-13 periods. For the current program period the ratio is 41. The Accounting program would have needed three FTE BOR faculty to bring the ratio within the 15-35 Healthy range. For the current 2013-14 period, FTE BOR faculty has been increased to three. With the increase in FTE faculty we expect our Efficiency Indicator to return to Healthy for the next reporting period.

## **Effectiveness -- Cautionary**

In the area of Effectiveness Indicators, the Accounting program has remained in the Cautionary status for the last three program periods. The Persistence indicator increased from 67% to 78% putting that benchmark in the Healthy status. The ratio of degrees to majors was 13% and is deemed Unhealthy. The ratio of degrees to demand (positions) is Cautionary.

The number of Transfers to UH 4-yr dropped from 8 to 2. Through informal surveys of the graduates in the current program period, several of the graduates did not transfer to a 4-yr institution but did continue their studies: one student returned Fall 2013 to pursue a second associate degree in Information Technology, one student is pursuing a second associate degree in Business Technology, one student is pursuing a certificate in Medical Office Assistant and at least one student has reenrolled in the Liberal Arts with a Business Emphasis degree. These graduates have expressed their interest in furthering their education at a lower tuition cost at the community college. Some express an interest in ultimately continuing on to a 4-yr degree.

The Accounting majors appear to be persisting in the program but not completing the program and graduating. This may be a reflection of the 45-46% of the majors attending part-time. Evidence indicates that students have a better completion when they enroll for full-time course loads. Clearly

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more effort must be made to encourage students to enroll in more courses each semester so that they do not become discouraged and drop out of the program. More effort needs to be made to encourage students to apply for the one-year Accounting Certificate as soon as they qualify. This, of course, would have to be balanced with the understanding that a 2-year AAS degree is much more valuable to any student than a 1-year certificate, when it comes to on-the-job performance in the long run.

### **Distance Education: Completely On-Line Classes**

If applicable, based on the data on Distance Education (DE) from this Program's ARPD, analyze this program's strengths and weaknesses in terms of its DE offerings. Include future plans (i.e. will increase/decrease offerings; CARP 100 was not effective online, will try CARP 101 instead; increase professional development for faculty).

Distance Education classes represented 47% of the Accounting Program's classes offered in Fall 2012 and 44% of the classes offered in Spring 2013. Students continue to show an interest in this course format but have continuing difficulty successfully completing these online classes.

Many online students do not understand what is needed to successfully complete an online course. The online faculty continue to focus on helping students evaluate whether the online format is suitable for them. This help is provided during the advising process for registration and also at the beginning of each online course by having each online student complete an online readiness self-assessment during the first week of the semester. It is hoped that this pre-screening improves the online courses' completion rate and also directs students to the correct learning format (in-class or online) for the course.

The Accounting Program will continue to offer a significant portion of their courses online in the future for three reasons: (1) many of our students have work or family obligations and online classes are their only option for completing the program; (2) some of our instructors live in Kailua Kona and teaching online and vid-con courses are their only option and (3) the number of accounting majors in the program cannot sustain both an inclass and online section each semester for some of our courses. It should be noted that at times, faculty teach combined in-class/online courses to allow sufficient enrollment in courses that cater to both in-class as well as online students. By doing so, faculty, including part-time lecturers, go beyond the call of duty to meet our students' needs.

Whether it is the Effectiveness Indicators, Distance Education indicators or the Perkins indicators, low persistence and completion are a common thread for the Accounting Program. Since online courses represent such a significant portion of the Accounting Program, improving the successful completion of these courses will improve the indicators not currently being met.

Compared to 2011-12 data, the program's DE persistence rate remained about the same at 67%, withdrawals dropped from 31 to 20 and completion rate improved from 53% to 58%.

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## **Perkins IV Core Indicators**

If applicable, provide an analysis for any Perkin's Core Indicator for which this program did not meet the goal.

Technical Skills Attainment: Actual 86.11% compared to 90.00% goal. Actual is an improvement over prior year's 80.65%

Completion: Actual 22.22% compared to 50.00% goal. Actual was same as prior year's 22.58%.

Student Retention or Transfer: Actual 59.38% compared to 74.25% goal. Actual was lower than prior year's 66.13%. This indicator was met in prior year but not met this year because the goal percentage increased from 56% to 74.25%.

Student Placement: Actual 54.84% compared to 60.00% goal. Actual is an improvement over prior year's 44.44%.

## **Performance Funding**

Briefly describe initiatives/strategies that this program has or will implement to increase any or all of the Performance Funding outcomes.

The number of degrees (12) and transfers to UH 4-year (2) and the number Pell Recipients (57) contribute to the campus performance funding outcomes. The high ratio of degrees awarded to Native Hawaiian students (58% of total degrees awarded) contribute to the campus performance funding outcomes.

## **Previous Program Actions**

From the Academic Master Plan (AMP), list the Program Actions for this program. Give a progress report for each Program Action, describe the degree of achievement. Indicate "Delete" if this Program Action will no longer be a priority Program Action

<b>Program Actions</b>	<b>Progress Evaluation</b>
1. Complete articulation agreement with LeeCC, KapCC, MauiC, KauCC and WinCC	Work on articulation with other campuses continues through participation with PCC.
2. Survey graduates	No formal survey of accounting graduates was performed. No longer a program priority.
3. Use survey results to revise Program Learning Outcomes	Program Learning Outcomes are evaluated on a continuous basis by accounting faculty and in conjunction with advisory council. Survey no longer a program priority.

Significant Program Actions for 2012-2013. (include curriculum changes, new certificates, stopout, gain/loss of positions)

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1. Fall 2012 Curriculum Changes: (a) ACC 120 College Accounting I replaced ACC 20 Fundamentals of Accounting; (b) as a result of the new ACC 120, prerequisites were changed for ACC 124, 132, 134, 150 and 155 effective Fall 2103; (c) ACC 193B Practicum changed from credit/no credit to letter grade and course prerequisites were corrected effective Spring 2013. Course was significantly upgraded, curriculum-wise and is more of a capstone course currently.
2. Spring 2013 Curriculum Changes: ACC 201 Elementary Accounting I changed course title to Introduction to Financial Accounting and changed course description. ACC 202 Elementary Accounting II changed course title to Introduction to Managerial Accounting and changed course description. Both changes were a result of a system wide agreement.
3.

## **Analysis of Strengths and Weaknesses**

Briefly describe this program's top 3 strengths and 3 weaknesses. Provide an explanation and supporting evidence for each strength and weakness (e.g. assessment results, data elements from ARPD, surveys, etc.)

<b>Strengths</b>	<b>Using supporting evidence, describe why this is a strength</b>
S1. Flexible instructional approaches cater to students on the entire island, as well as off-island.	
S2. Hands-on work approach used in most classes.	
S3. A focus on manual and computerized accounting procedures; computerized procedures utilize up-to-date software.	

<b>Weaknesses</b>	<b>Using supporting evidence, describe why this is a Weakness</b>
W1. Lack of ways to formally evaluate the success of the accounting program for student and employer satisfaction.	
W2.	
W3.	

## **Trends and Other Factors**

Describe trends including comparisons to any applicable standards, such as college, program, or national standards from accrediting associations, etc. Include, if relevant, a summary of Satisfaction Survey Results, special studies and/or instruments used, e.g., CCSSE, etc. Describe

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any external factors affecting this program or additional program changes not included elsewhere.

Financial accounting in the United States is governed by generally accepted accounting principles (GAAP) set by the Securities and Exchange Commission (SEC) and the Financial Accounting Standards Board (FASB). With today's expanding global economy there is increasing demand for compatible reporting standards for U. S. based companies and non-U.S. international companies. The SEC and FASB are working with the International Accounting Standards Board (IASB) to converge U.S. and international standards over the next few years. This shift toward common accounting standards is increasingly being noted in accounting textbooks and course curriculums are being modified to introduce students to these changes.

## Part III: Action Plan

### Goals and Planning

List additional Program Action(s), not included in the AMP to be implemented for program success. Identify the AMP Priorities, College's ILOs, Strategic Plan Action Strategies, and UH System collaboration (if applicable) to which these Program Action(s) align.

Program Action 1		ILO Alignment (select up to 3)	Strategic Plan Alignment (select best alignment; max 3)		UH System Collaboration
			Performance Measure	Action Strategy	
Continue working through PCC to complete articulation agreements among the UH campus system	Program Development	None	A1.4	c.	
	Transfer	None	A2.4	c.	
	None	None	B.1	c.	

[Link to Hawaii Community College Institutional Learning Outcomes](#)

[Link to Hawai'i Community College Strategic Plan](#)

[Link to Hawaii Community College Academic Master Plan](#)

Narrative of New Strategy for Strategic Plan:

1.
2.
3.

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Briefly explain how **Program Action 1** aligns to the College's AMP Priorities, ILOs, Strategic Plan, and UH System collaboration (if applicable):

By completing course articulation agreements with other campuses, students' transfer opportunities will be increased.

Calendar of planned activities for **Program Action 1** – In chronological order, briefly describe the procedures/activities planned to achieve **Program Action 1**

Activity(ies)	When will the activity take place
Example: Nursery design development Shade replacement Irrigation design and installation	September 2014 Fall 2014 Spring 2015
Program Coordinating Council meetings	Ongoing each semester

Program Action 2		ILO Alignment (select up to 3)	Strategic Plan Alignment (select best alignment; max 3)		UH System Collaboration
			Performance Measure	Action Strategy	
Continue to provide in-class and open lab tutoring for courses with low success rates	Graduation	ILO 1	A1.4	a.	
	Remediation	ILO 2	A2.4	e.	
	Transfer	ILO 3	B.1	a.	

Narrative of New Action Strategy for Strategic Plan:

1.
2.
3.

Briefly explain how **Program Action 2** aligns to the College's AMP Priorities, ILOs, Strategic Plan, and UH System collaboration (if applicable):

By providing peer tutoring for courses in which Native Hawaiian students are enrolled and for which there is low success rates, there will be an increase in the number of students successfully progressing through the program and an increase in the number of accounting degrees awarded.

Calendar of planned activities for **Program Action 2** – In chronological order, briefly describe the procedures/activities planned to achieve **Program Action 2**

Activity	When will the activity take place
Working through a Hawaii Life Styles grant continue	Ongoing

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to provide peer tutors	

Program Action 3		ILO Alignment (select up to 3)	Strategic Plan Alignment (select best alignment; max 3)		UH System Collaboration
			Performance Measure	Action Strategy	
Through faculty advising and mentoring increase the number of full-time students and of students successfully completing and graduating from the program	Graduation	ILO 1	A1.4	f.	
	Graduation	ILO 2	A2.4	f.	
	Transfer	ILO 3	B.1	b.	

Narrative of New Strategy for Strategic Plan:

1.
2.
3.

Briefly explain how **Program Action 3** aligns to the College's AMP Priorities, ILOs, Strategic Plan, and UH System collaboration (if applicable):

Fifty-eight percent of the accounting degrees and certificates awarded in the 2012-13 program year were awarded to Native Hawaiian students. The Accounting program plans to continue supporting through advising, mentoring and outreach activities Native Hawaiian students and at-risk students in the Accounting program.
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Calendar of planned activities for **Program Action 3** – In chronological order, briefly describe the procedures/activities planned to achieve **Program Action 3**

Activity	When will the activity take place
Participation in Business Education Advising Open House	Spring 2014
Faculty advising and referrals of at-risk students	Ongoing

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List specific action plans for any Perkin's Core Indicator for which this program did not meet the goal.

Perkin's Indicator	Action Plans	When will the activity take place
1P1	Program Action Plan 2 and 3 above	Ongoing
2P1	Program Action Plan 2 and 3 above	Ongoing
3P1	Program Action Plan 2 and 3 above	Ongoing
1P1	Program Action Plan 2 and 3 above	Ongoing
1P1		
1P1		

### Part IV: Resource Implications

List Top 3 Cost Items needed for program success. Identify alignment to the AMP Program Actions, Strategic Plan Action Strategies and/or Strengths and/or Weaknesses to address.

Cost Item 1	Type	Cost	Strategic Plan Alignment (select best alignment; max 3)		Academic Master Plan Alignment (select best alignment; max 3)	Strength	Weakness
				Action Strategy	Program Action from AMP (ie 4.3) or write "New Strategy"		
Tutor wages: two tutors @ \$10.30 per hour/10 hours per week/32 weeks	Equipmen	6600.00	A1.4	a.	new strategy	S1	None
			A2.4	e.		S2	None
			B.1	a.		S3	None

[Link to Hawaii Community College Institutional Learning Outcomes](#)

[Link to Hawai'i Community College Strategic Plan](#)

[Link to Hawaii Community College Academic Master Plan](#)

Briefly explain why **Cost Item 1** is necessary to meet priorities of program and/or to address strengths and/or weaknesses.

By providing peer tutoring for courses in which Native Hawaiian students are enrolled and for which there is low success rates, there will be an increase in the number of students successfully progressing through the program and an increase in the number of accounting degrees awarded. Currently funding for the peer tutoring is provided through a Hawaii Life Styles grant. Each year this funding is uncertain for the Accounting program. This Cost Item would ensure that students in Accounting as well as other Business Education and Technology programs would have access to peer tutors and access to the tutoring lab's computers and programs.

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Cost Item 2	Type	Cost	Strategic Plan Alignment (select best alignment; max 3)		Academic Master Plan Alignment (select best alignment; max 3)	Strength	Weakness
				Action Strategy	Program Action from AMP (ie 4.3) or write "New Strategy"		
	Equipmen		A1.1	New Strategy		S1	W1
		A1.1	New Strategy		S1	W1	
		A1.1	New Strategy		S1	W1	

Briefly explain why **Cost Item 2** is necessary to meet priorities of program and/or to address strengths and/or weaknesses.

Cost Item 3	Type	Cost	Strategic Plan Alignment (select best alignment; max 3)		Academic Master Plan Alignment (select best alignment; max 3)	Strength	Weakness
				Action Strategy	Program Action from AMP (ie 4.3) or write "New Strategy"		
	Equipmen		A1.1	New Strategy		S1	W1
		A1.1	New Strategy		S1	W1	
		A1.1	New Strategy		S1	W1	

Briefly explain why **Cost Item 3** is necessary to meet priorities of program and/or to address strengths and/or weaknesses.

## Part V: Program Student Learning Outcomes

List the Program Learning Outcomes and check mark those assessed for the 2012-2013 program year.

	Check mark if Assessed this year	Program Student Learning Outcomes
1	<input checked="" type="checkbox"/>	Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.

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2	<input checked="" type="checkbox"/>	Communicate with stake holders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
3	<input checked="" type="checkbox"/>	Perform basic office functions using standard and emerging technologies.
4	<input type="checkbox"/>	In a work environment demonstrate effective self-management through efficient use of time and personal commitments.
5	<input type="checkbox"/>	Participate effectively in individual and group decision making.
6	<input checked="" type="checkbox"/>	Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.
7	<input type="checkbox"/>	
8	<input type="checkbox"/>	
9	<input type="checkbox"/>	
10	<input type="checkbox"/>	

**A) Evidence of Industry Validation for CTE Programs** – Provide documentation that the program has submitted evidence and achieved certification or accreditation from an organization granting certification in an industry or profession. If the program/degree/certificate does not have a certifying body, the recommendations for, approval of, and/or participation in, assessment by the program’s advisory council can be submitted. – Describe the documentation; i.e. 9/27/2013 Minutes of ACC Advisory Council; Completed Rubrics by Advisory Council Members.

Hawaii Community College

Accounting Advisory Council Meeting Minutes – April 23, 2013

Luncheon Meeting at Sky Garden Restaurant/Imiloa Astronomy Center

Present:

Faculty: Joel Peralto and Marla DeMarco

Members Present:

Sherrie Ann Ha-Ahu, Jill Atwal, Sharon Ibarra, Duke Hulihee, Amy Yanagihara, Yvonne Egdamin

Members Absent:

Le Pomaski and Randy Hu

Meeting started at 11:15am

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Old Business: (Marla)

Not actively pursuing an AS (transfer) degree for Accounting Program; will stick with the AAS degree instead at this time; discussed the impact of the accreditors' position (from May 2012) relative to Math, English, Communications and General Education electives.

New Business: (Marla)

1. Introduced the new curriculum changes using the latest revision of the ACC advising sheet (2013-14) showing semester by semester course progression.

Changes noted:

Changed Acc 20 to Acc 120 with minor changes

Deleted ENT 150 from our advising sheet since it doesn't exist and is NOT planned, curriculum wise

Dropped IS 55 from our GE elective listing. This change was due mostly to the accreditation move to remove 2-digit numbered courses from the curriculum.

Changed the titles of Acc 201 and Acc 202 from Elementary Accounting I and II to Introduction to Financial Acct and Introduction to Managerial Acct.

Changed the grading for Acc 193B (capstone) from Cr/NC to letter grade to improve student performance in the course which is our basis for program assessment.

2. Curriculum Changes planned for Fall 2013:

We will be cleaning up the catalog listings for courses we have never offered or have not offered for a long time, and don't expect to offer anytime soon. Courses being considered for deletion: ACC 28 Practical Accounting Applications, ACC 193A Accounting Practicum I, IS 55 In Focus: Template for Success. These deletions would affect only the catalog listings and not the current advising sheet.

3. Short discussion of QuickBooks instruction, upgrading to version 2013, adding a payroll component to the course, etc. Joel mentioned that we are always open to having professionals from the working community teach any course for us. Especially courses like QuickBooks, particularly if we add payroll to the course.

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4. Question from the Division regarding the Windows, Office and QuickBooks versions members were currently using and the versions their clients were using.

Council members cautioned that local businesses are generally not using the newest versions of their computer software and students who are graduating from our program may be familiar with versions newer than their employers.

Joel and Marla mentioned that there are publisher considerations where textbook publishers go to the next higher version before industry does.

5. Annual assessment scheduling will be done using the practice set from our capstone/practicum course. Marla described the practice set, how it works and what it requires students to do. Council members seem impressed feeling that it was a very comprehensive project.

Yvonne volunteered to assist faculty with the assessment. Time and date for the assessment meeting is pending.

6. Marla reviewed the HawCC ILOs and Hawaii Accounting Program PLOs provided in each member's packet. She also mentioned how International Accounting standards are on the horizon and, by 2015, will be required of all large corporation financial reporting. Discussion about how the textbooks are increasing the coverage of international standards with each new edition.

7. Discussed CVE option currently in effect. Discussed CVE option request for a current student and whether the option can be somehow tweaked or adjusted to accommodate the student who is actually working in a supervisory type of job, with NO real technical bookkeeping or accounting work involved.

The reaction and feedback from the council members were good and usable. Ideas were tossed around and spurred additional commentary and discussion. After the discussion ended, the accounting faculty feels it can move forward with a tentative plan that hopefully will work for this student.

8. Chancellor request: verification of CIP code. We changed ours from a 4-year occupation code to one more in line with the associate degree level that our students achieve in our program.

9. General discussion of the program and the general level of competence our student achieve when leaving the program.

Meeting adjourned at 12:10pm

Buffet lunch followed.

**B) Expected Level of Achievement** – Describe the different levels of achievement for each characteristic of the learning outcome(s) that were assessed. What represented “excellent,”

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“good,” “fair,” or “poor” performance using a defined rubric and what percentages were set as goals for student success; i.e. 85% of students will achieve good or excellent in the assessed activity.”

ACC 193B. The performance rate used of 90% of the artifacts assessed by the Assessment Team will result with a total score of 21 (87.5%) or higher. This level of achievement is set at a high level because this course is the “capstone” course taken as the culmination and review of the accounting program. This year’s assessment is a follow up to the prior year’s assessment so the level of achievement is the same level used in the prior year assessment.

BUSN 189. Two items were evaluated: (1). Were student chapter test scores impacted by switching the testing method from handwritten tests to online tests? and (2) Did the students achieve a performance level of 50% receiving scores of 40 (80%) or above and a performance level of 80% receiving scores of 35 (70%) or above?

**C) List Course(s) Assessed** – List the courses assessed during the reporting period.

ACC 193B Practicum and BUSN 189 Business Mathematics

**D) Assessment Strategy/Instrument** – Describe what, why, where, when, and from whom assessment artifacts were collected.

ACC 193B. The artifact was the Systems Understanding Aid (SUA) practice set completed by all ACC 193B students in this culminating course for second year students. The practice set was chosen because students work with a realistic representation of business documents and organizational internal controls. It is felt that successful completion would be representative of our students' understanding of accounting as they leave our program.

BUSN 189. Tests in BUSN 189 cover two chapters at a time. Chapters 5 & 6, 7 & 8 and 9 & 10 test scores for all sections taught by Marla DeMarco in BUSN 189 were included in the sample. The sections included One (1) section from Fall 2010, One (1) section from Fall 2011 and Two (2) sections from Fall 2012.

**E) Results of Program Assessment** – The % of students who met the outcome(s) and at what level they met the outcome(s).

ACC 193B. All practice sets from the ACC 193B class (12 total) were assessed. Five (5) artifacts met or exceeded the target total score of 21 (87.5%). This meant that 42% of the artifacts assessed met the targeted score. This level of compliance was below the targeted level of 90%.

Five (5) additional artifacts failed to meet the target score of 21 but had total scores of 18 (75%) to 20 (83%). One artifact had a total score of 16 (67%) and one had a total score of 8 (33%).

Taken as a group, 83% of the students achieved scores of 75% or higher.

BUSN 189. Item 1. Students in Fall 2012 taking their only handwritten test (Chapter 7 & 8) for the semester scored almost identically with the previous semester’s handwritten tests. Those same

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students (Fall 2012) taking the online computer tests for Chapters 5 & 6 and 9 & 10 scored at or above the previous semesters' handwritten test scores.

The conclusion was that students were not negatively impacted by switching to the online format of testing and actually showed some improvement in their test scores.

Item 2. Students in all three semesters fell below the desired performance levels for these chapter tests. Students did not achieve the performance level of 50% receiving scores of 40 (80%) or above and the performance level of 80% receiving scores of 35 (70%) or above.

In each semester significant percentages (8% to 30%) of the students did not even complete the tests and received scores of zero. Also when these students did not complete the chapter tests they also generally did not complete the related homework assignments.

The same textbook and pool of questions were used for all three semesters. The only difference was that students in Fall 2012 took all of their chapter tests online at the publisher website, McGraw-Hill CONNECT with the exception of Chapters 7 & 8. All other tests were handwritten paper tests.

**F) Other Comments** – Include any information that will clarify the assessment process report. The assessment team reviewed the results to determine why the targeted scores did not meet the 90% level of compliance. Student performances indicated that students generally understood the basic accounting tasks and calculations as well as the accounting cycle (journalizing transactions, maintaining ledger accounts, making adjustments, and preparing financial statements). The SUA practice set was reinforcing these topics learned in prior accounting classes.

The deficiencies noted centered on incomplete work, late submittals, neatness, document management, adhering to the internal controls outlined in the practice set instructions and accurate preparation of supplemental schedules.

Dealing with actual accounting documents and following a set of internal controls are unique to this practice set and are new to the students. The assessment team felt that paying attention to detail was a critical component in accounting and was lacking in some of the practice sets assessed.

Although there was some improvement in the students' adhering to internal control procedures, many of the deficiencies noted this year were similar to the prior year's assessment.

**G) Next Steps** – Describe what the program will do to improve the results. "Next Steps" can include revision to syllabi, curriculum, teaching methods, student support, and other options. ACC 193B. Focusing primarily on ACC 193B, implement changes to the presentation and grading of the practice set to improve student performance related to incomplete work, late submittals, neatness and attention to detail, document management, adhering to the internal controls outlined in the practice set

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instructions and accurate preparation of supplemental schedules. These changes will be implemented in Spring 2014 when the course is next offered.

BUSN 189. Beginning in Fall 2013 efforts will be made to improve student attendance and participation in these later course chapters so that the desired performance levels will be attained.