

HAWAI'I COMMUNITY COLLEGE COMPREHENSIVE PROGRAM REVIEW (CPR)

Accounting

Date _____ December 2017 _____

3-Year Review Period:
July 1, 2014 to June 30, 2017
AY 14-15, AY 15-16 and AY 16-17

Initiator: Robert Yamane/Anne Chung
Writer(s): Susie Dill, Beth Sanders

Program/Unit Review at Hawai'i Community College is a shared governance responsibility related to strategic planning and quality assurance. Annual and 3-year Comprehensive Reviews are important planning tools for the College's budget process. This ongoing systematic assessment process supports achievement of Program/Unit Outcomes. Evaluated through a college-wide procedure, all completed Program/Unit Reviews are available to the College and community at large to enhance communication and public accountability.

Please see <http://hawaii.hawaii.edu/files/program-unit-review/>

Please remember that this review should be written in a professional manner. Mahalo.

PART I: PROGRAM DATA AND ACTIVITIES

Program Description

Provide the short program description as listed in the current catalog.
The Accounting program prepares students for entry-level positions. Learning centers on the accounting equation and the accounting cycle, recording financial transactions, and preparing financial statements.

Previous Comprehensive Review Information

Provide the year and URL for the location of this program's last Comprehensive Review on the HawCC Program/Unit Review website: http://hawaii.hawaii.edu/files/program-unit-review/	
Year	July 1, 2011 – June 30, 2014 completed March 2, 2015
URL	http://hawaii.hawaii.edu/files/program-unit-review/docs/2014_acc_program_review.pdf
Provide a short summary of the CERC's evaluation and recommendations from the program's last Comprehensive Review. Discuss any significant changes to the program that were aligned with those recommendations but are not discussed elsewhere in this report.	<p>Recommendations from CERC and the program's responses follow.</p> <p>Part I: Quantitative/Qualitative Indicators</p> <ul style="list-style-type: none"> ● Perkins IV Core Indicators <ul style="list-style-type: none"> ○ Recommendation: A more detailed explanation of the core indicator 2P1 Completion would benefit the readers. ○ <i>Comment: Authors attempted to provide a more detailed explanation in this review.</i> ○ Recommendation: In addition to the action strategies provided, the writer may want to consider adding further discussion and data to improve this section. ○ <i>Comment: Authors considered the recommendation but do not have the details behind the Perkins numbers so can do little to explain further.</i> ● Performance Funding <ul style="list-style-type: none"> ○ Recommendation: The writer should provide more information about the time frame for the 33% and 100% increase. ○ <i>Comment: The time frame is included as part of the performance funding discussion in this review.</i> <p>Part II: Analysis of the Program</p> <ul style="list-style-type: none"> ● Strengths and Weaknesses <ul style="list-style-type: none"> ○ Recommendation: More supporting information and data would be helpful in this section

	<ul style="list-style-type: none"> ○ <i>Comment: Writers have attempted to provide supporting data whenever possible.</i> <p>Part IV: Action Plan</p> <ul style="list-style-type: none"> ● Previous Goals (Program Action) and Planning <ul style="list-style-type: none"> ○ Recommendation: Please provide an explanation of what the Accounting PCC is. ○ <i>Comment: Details will be provided in the current review if the Accounting PCC is mentioned.</i> <p>Overall Recommendations</p> <ul style="list-style-type: none"> ○ Recommendation: The committee supports the program's desire to market the Accounting program to a larger audience to generate more interest. ○ <i>Comment: Unfortunately, little was done in the way of marketing the program during this review period. Future marketing plans are included in this review. Unexpected retirements of faculty and lecturers coupled with faculty reassignments eliminated time available for participating in marketing the program.</i> ○ Recommendation: CERC recommends that this feedback be shared with all members of the program/unit. ○ <i>Comment: The comprehensive program review, feedback from CERC and assessment results were shared with all accounting faculty. Efforts are being made to also include lecturers in this process.</i>
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ARPD Data: Analysis of Quantitative Indicators

Program data can be found on the ARPD website: <http://www.hawaii.edu/offices/cc/arpd/>

Please attach a copy of the program's data tables for the three years under review and submit with this Comprehensive Program Review (CPR).

Program: Accounting

Part I: Program Quantitative Indicators

Overall Program Health: **Cautionary**

Majors Included: ACC Program CIP: 52.0302

Demand Indicators		Program Year			Demand Health Call
		14-15	15-16	16-17	
1	New & Replacement Positions (State)	181	109	101	Cautionary
2	*New & Replacement Positions (County Prorated)	19	12	13	
3	Number of Majors	70	47	58	
3a	Number of Majors Native Hawaiian	25	14	19	
3b	Fall Full-Time	54%	46%	45%	
3c	Fall Part-Time	46%	54%	55%	
3d	Fall Part-Time who are Full-Time in System	1%	0%	2%	
3e	Spring Full-Time	40%	45%	38%	
3f	Spring Part-Time	60%	55%	62%	
3g	Spring Part-Time who are Full-Time in System	2%	2%	2%	
4	SSH Program Majors in Program Classes	672	450	510	
5	SSH Non-Majors in Program Classes	651	771	582	
6	SSH in All Program Classes	1,323	1,221	1,092	
7	FTE Enrollment in Program Classes	44	41	36	
8	Total Number of Classes Taught	33	29	23	

Efficiency Indicators		Program Year			Efficiency Health Call
		14-15	15-16	16-17	
9	Average Class Size	13.4	14.0	15.8	Healthy
10	*Fill Rate	51.8%	54.2%	65.5%	
11	FTE BOR Appointed Faculty	3	2	2	
12	*Majors to FTE BOR Appointed Faculty	23.1	23.2	29	
13	Majors to Analytic FTE Faculty	19.6	14.6	22.7	
13a	Analytic FTE Faculty	3.6	3.2	2.6	
14	Overall Program Budget Allocation	Not Reported	Not Yet Reported	\$197,474	
14a	General Funded Budget Allocation	Not Reported	Not Yet Reported	\$197,285	
14b	Special/Federal Budget Allocation	Not Reported	Not Yet Reported	\$0	
14c	Tuition and Fees	Not Reported	Not Yet Reported	\$188	
15	Cost per SSH	Not Reported	Not Yet Reported	\$181	
16	Number of Low-Enrolled (<10) Classes	8	8	4	

*Data element used in health call calculation

Last Updated: October 29, 2017

Effectiveness Indicators		Program Year			Effectiveness Health Call
		14-15	15-16	16-17	
17	Successful Completion (Equivalent C or Higher)	68%	69%	71%	Cautionary
18	Withdrawals (Grade = W)	33	40	22	
19	*Persistence Fall to Spring	70.1%	58.8%	60.6%	
19a	Persistence Fall to Fall	37.7%	34.8%	44.8%	
20	*Unduplicated Degrees/Certificates Awarded	17	14	11	
20a	Degrees Awarded	15	9	6	
20b	Certificates of Achievement Awarded	3	13	9	
20c	Advanced Professional Certificates Awarded	0	0	0	
20d	Other Certificates Awarded	0	0	0	
21	External Licensing Exams Passed	Not Reported	N/A	N/A	
22	Transfers to UH 4-yr	6	5	5	
22a	Transfers with credential from program	3	2	2	
22b	Transfers without credential from program	3	3	3	

Distance Education: Completely On-line Classes		Program Year		
		14-15	15-16	16-17
23	Number of Distance Education Classes Taught	17	16	10
24	Enrollments Distance Education Classes	233	242	179
25	Fill Rate	46%	50%	62%
26	Successful Completion (Equivalent C or Higher)	70%	67%	70%
27	Withdrawals (Grade = W)	20	29	16
28	Persistence (Fall to Spring Not Limited to Distance Education)	57%	71%	50%

Perkins IV Core Indicators 2015-2016		Goal	Actual	Met
29	1P1 Technical Skills Attainment	92.00	88.46	Not Met
30	2P1 Completion	51.00	50.00	Not Met
31	3P1 Student Retention or Transfer	81.00	58.33	Not Met
32	4P1 Student Placement	63.87	52.78	Not Met
33	5P1 Nontraditional Participation	N/A	N/A	N/A
34	5P2 Nontraditional Completion	N/A	N/A	N/A

Performance Measures		Program Year		
		14-15	15-16	16-17
35	Number of Degrees and Certificates	18	22	15
36	Number of Degrees and Certificates Native Hawaiian	8	7	2
37	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM
38	Number of Pell Recipients ¹	49	27	6
39	Number of Transfers to UH 4-yr	6	5	5

*Data element used in health call calculation

Last Updated: October 29, 2017

¹PY 16-17; Pell recipients graduates not majors

Analyze the program's ARPD data for the 3-year review period.

The table below summarizes the accounting program's health scores in the Demand, Efficiency, Effectiveness and Overall Health categories for the three-year review period.

	2015	2016	2017
Demand Indicator	Unhealthy	Unhealthy	Cautionary
Efficiency Indicators	Cautionary	Cautionary	Healthy
Effectiveness Indicators	Healthy	Cautionary	Cautionary
Overall Program Health	Cautionary	Cautionary	Cautionary

Demand Indicator

- The demand indicator calculation changed in 2017. In 2015 and 2016, the calculation used *New and Replacement Positions (County Prorated)* divided by *Number of Majors*.
- Starting in 2017, the demand calculation became a rolling *three-year average of New and Replacement Positions (County Prorated)* divided by the rolling *three-year average of the Number of Unduplicated Degrees and Certificates Awarded*.

New and Replacement
Positions (County Prorated #2)
Number of Majors (#3)

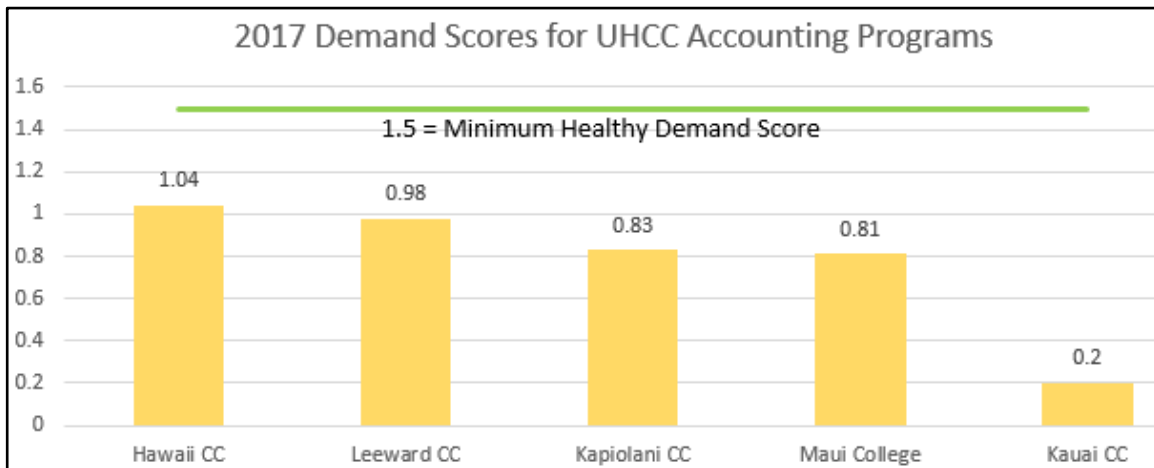
Rolling 3-Year Average of New and
Replacement Positions (County Prorated #2)
Rolling 3-Year Average of the Number of
Students Achieving an AS, AAS or
Terminal Certificate (#20a, b, c, or d)

- Changing the denominator in the calculation from Number of Majors to Number of Unduplicated Degrees/Certificates results in significantly different results.
- Standards for the Demand Health Call are shown to the right.
- For comparison purposes, demand scores for 2015 and 2016 are reported in the table below using the 2017 calculation. Using the 2017 calculation, the health call for 2015 moves from unhealthy to healthy. This seems odd since there were 7 less degrees/certificates awarded than open positions but the standards set for the demand health call considers fewer graduates as healthy.

Healthy:	≥ 1.5
Cautionary:	< 1.5 and ≥ 0.5
Unhealthy:	< 0.5

	<u>2015</u>	<u>2016</u>	<u>2017</u>
3-Year Avg of County Prorated #2	21	16	14.7
3-Year Avg of #20 (Degrees/Cert.)	14.3	15.3	14
Demand Score	$21/14.3=1.5$	$16/15.3=1.0$	$14.7/14=1.0$
Demand Health Call	Healthy	Cautionary	Cautionary
Original Health Call	Unhealthy	Unhealthy	Cautionary

- The above table shows that the program will need to graduate fewer students in order to be deemed healthy. Graduating fewer students may improve the demand indicator but will negatively affect the effectiveness measure that requires a 5% or higher increase in the number of degrees and certificates of achievement awarded.
- The program calculated demand scores for the other accounting programs in the UHCC system to see how it compared. It found that Hawaii CC has *the best (closest to healthy) demand score* of the five programs.



- Hawaii CC's demand score = 1.04 ($14.7/14=1.04$)
- Leeward CC's demand score = .98 ($50.3/51.3 = 0.98$)
- Kapiolani CC's demand score = .83 ($48/58 = 0.83$)
- Maui College's demand score = .81 ($15.3/19=0.81$)
- Kauai CC's demand score = .2 ($7.3/36.7=0.2$)

- Calculations use a rolling 3-year average of *County Prorated #2* divided by *Unduplicated Degrees/Certificates Awarded #20* as reported in each college's 2017 ARDP found at <https://www.hawaii.edu/offices/cc/arpd/instructional.php?year=2017&action=quantitativeindicators&college=HAW>

- A healthy rating under the new criteria (2017) requires graduating one-third fewer students than there are job openings. For example, if Hawaii County's open positions remain as stated above (14.7), the unduplicated degrees/certificates awarded must be 10 or fewer (not 14) for a healthy demand call.
- The ARDP demand calculation uses only one CIP code for county new/replacement positions. Accounting students with a CA or AAS secure a variety of different jobs that fall in several CIP codes. Consequently, demand for graduates is most likely greater than that reported on the ARDP.
- The program considers graduating 14 students for the three year reporting period preferable to graduating only 10, the highest number permitted for a healthy call based on the number of job positions available.

Efficiency Indicators

- The efficiency health call considers two ratios: the class fill rate and the student to faculty ratio.
- In 2015 and 2016, the program's fill rate was unhealthy. In 2017, the fill rate falls in the cautionary range.
- The 65.5% fill rate reported for 2017 is a significant increase (20.8%) from the 54.2% fill

1) Efficiency Class Fill Rate Source: Fill Rate (#10)	Healthy: 75 – 100% Cautionary: 60 – 74% Unhealthy: < 60%
2) Efficiency Student /Faculty Ratio Source: Majors to FTE BOR Appointed Faculty (#12)	Healthy: 15 – 35 Cautionary: 36 – 60 or 7 – 14 Unhealthy: 61+ or <7

- rate reported for 2016. The improvement in the fill rate results from a 21% decrease in number of classes offset by a lesser (11%) enrollment decrease.
- Historically, the accounting program's student to faculty ratio has been healthy. In 2017, an increase in the number of majors coupled with a zero change in faculty resulted in a significant (25%) increase in the ratio of majors to faculty for the year. Later in this document, the program discusses faculty positions and the decision to not fill a position vacated when a long time faculty member retired. Even if the program had its original 3 BOR FTE, the student to faculty ratio would be in the healthy range ($58/3 = 19$).

	<u>2015</u>	<u>2016</u>	<u>2017</u>	
Fill rate	51.8%	54.2%	65.5%	
	Unhealthy	Unhealthy	Cautionary	
<i>Majors</i>	70	47	58	
<i>FTE BOR Faculty</i>	3	2	2	
Student to Faculty Ratio	23.1	23.2	29.0	
	Healthy	Healthy	Healthy	
Efficiency Health Call	Cautionary	Cautionary	Healthy	

- When considered together, the cautionary fill rate of 65.5% and the majors to BOR FTE healthy ratio of 29, results in a healthy efficiency score for 2017.

Effectiveness Indicators

- Effectiveness, like efficiency, also looks at two benchmarks. Starting in 2016, the first area requires a 5% or higher increase in the number of degrees and certificates of achievement awarded. The second area evaluates the persistence of majors from fall to spring.
 - In 2015, instead of seeking a 5% or higher increase, the first area of effectiveness considered the *Unduplicated Degrees and Certificates Awarded* divided by the *Number of Majors*.
 - In order to compare one year to the next, 2015 is reported using the same calculation as 2016 and 2017.

1) Effectiveness Increasing the number of Degrees and CAs awarded by 5% per year <u>Source:</u> $\frac{(2016 \#20 - 2015 \#20) * 100}{2015 \#20}$ #20 =Unduplicated Degrees/Certificates Awarded	Healthy: 5% or higher Cautionary: 0 – < 5% Unhealthy: negative growth
2) Effectiveness Persistence Fall to Spring <u>Source:</u> Persistence Fall to Spring (#19)	Healthy: 75 – 100% Cautionary: 60 – 74% Unhealthy: < 60%

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
Unduplicated Degrees/Certificates Awarded	15	17	14	11	
Percent Increase (Decrease)	NA	13%	-17.6%	-21.4%	
		Healthy	Unhealthy	Unhealthy	
Persistence Fall to Spring	NA	70.1%	58.8%	60.6%	
		Healthy	Unhealthy	Cautionary	
Effectiveness Health Call		Healthy	Unhealthy	Cautionary	

- The first factor in the effectiveness health call is *Unduplicated Degrees and Certificates Awarded*, which is also part of the demand calculation. The decrease in the number of awards from 2015 to 2016 and again from 2016 to 2017, while advantageous to the demand health adversely affects the effectiveness indicator. A decrease results in negative growth, which, no matter how small, reports as unhealthy.

- *Persistence Fall to Spring* increased from 2016 to 2017 (58.8% to 60.6%) to move from unhealthy to cautionary after suffering a significant drop in 2015 to 2016 (70.1% to 58.8%).
- The chart above reports the effectiveness health call for 2016 as unhealthy since the persistence rate must be at least 60% to be healthy. However, the ARDP for 2016 reported a cautionary health call for 2016 in spite of persistence being less than 60%.

Overall Health

The Accounting Program's Overall Health rating based on the ARDP indicators is cautionary for 2017, and has been cautionary for each of the three years in the review period. In spite of maintaining the same overall health rating, the program improved in numerous areas during the three-year period.

- Number of Accounting Majors increased in 2016 to 2017, which is the first year-to-year increase for the program since 2011. (Demand)
- Number of FTE Majors increased in 2016 to 2017 by the highest percentage since 2011. (Demand)
- Average class size increased from 2015 to 2016 and 2016 to 2017. (Efficiency)
- Majors to FTE BOR Appointed Faculty increased from 2015 to 2016 and 2016 to 2017. (Efficiency)
- Majors to Analytic FTE Faculty increased to the highest it has been since 2011. (Efficiency)
- Number of low enrolled classes dropped by 50% from 8 to 4 in 2016 to 2017.
- Successful completion of 71% in 2017 is the highest it has been since 2012.
- The number of withdrawals is the lowest it has been since 2009, which can be attributed to a lower SSH in program classes. More importantly, the percentage of withdrawals in spite of lower SSH enrollments has not increased.

Distance Education

The accounting program offered significantly fewer online classes in 2017. Starting fall 2016, the program opted to offer only one section of higher-level accounting courses even though past practice scheduled both an online and face-to-face section. Then when the program lost a lecturer at the end of fall 2016, who typically taught 3-4 online classes each semester, his load switched to face-to-face since there was no one trained to teach the classes online. These factors caused a 37.5% decrease in the number of distance education courses offered in 2017 compared to 2016.

	2016	2017		
Number of Distance Education Classes Taught	16	10	↘	☹
Enrollments Distance Education Classes	242	179	↘	☹
Fill Rate	50%	62%	↗	😊
Successful Completion (Equivalent C or Higher)	67%	70%	↗	😊
Withdrawals (Grade = W)	29	16	↘	😊
Persistence (Fall to Spring Not Limited to Distance Education)	71%	50%	↘	☹

The 37.5% drop in number of classes negatively affects total enrollment, evidenced by the 26% decrease in the program's distance education enrollment from 2016 to 2017. Yet, with the drop in number of classes of 37.5% being more than the 26% drop in enrollment, average class size grew from 2016 to 2017 resulting in a higher fill rate in 2017. Higher completion rates and fewer withdrawals also occurred, both of which are improvements when comparing the program's distance education from one year to the next.

Persistence from fall 2016 to spring 2017 went from 71% to 50%. A key factor in this unfavorable change is the accounting program's lack of desirable online offerings in spring 2017. Finding no needed classes at Hawaii CC, the program's online students either skipped the semester or took classes from another UHCC accounting program. If students persisted via another UHCC online offering, it would not have counted for Hawaii CC since the system has yet to track students taking courses from other than their home campus. Ideally, the program should be tracking its students to see what classes they are taking from another UHCC but faculty have not yet found the time to research how to do this and then do it.

The program strives for students to have a comparable learning experience whether they take an online or traditional class. It, therefore, took the advantage of the "all classes" and "online classes" data being available in the same report, creating the following chart to compare the two sets of data.

	All Classes	Online Classes	Comparison of Online to All Classes	
Number of Classes Taught	23	10	43%	of classes are online
Fill Rate	65.5%	62%	3.5%	lower fill rate for online classes
Persistence (Fall to Spring)	61%	50%	11%	lower persistence rate for online students
Withdrawals (Grade = W)	22	16	73%	of withdrawals were from online students
Successful completion (Equivalent C or Higher)	71%	70%	1%	lower completion rate for online students

Key items from this comparison include:

- The program's online classes have slightly lower fill and completion rates than all classes.
- Online class persistence rates are lower and withdrawal percentages are much higher than for all classes.

Identifying these differences is the program's first step. The next step will be to identify factors causing unfavorable variances and doing something about them.

	Actual	Actual	Actual	Goal	Missed
Perkins IV Core Indicators	2013-14	2014-15	2015-16	2015-16	Goal by %
1P1 Technical Skill Attainment	88.00	94.44	88.46	92.00	-4%
2P1 Completion	40.00	44.44	50.00	51.00	-2%
3P1 Student Retention or Transfer	77.05	70.83	58.33	81.00	-28%
4P1 Student Placement	57.14	64.00	52.78	63.87	-17%
Goal: Met/Not Met					
	2013-14	2014-15	2015-16		
1P1 Technical Skill Attainment	Not Met	Met	Not Met		
2P1 Completion	Not Met	Not Met	Not Met		
3P1 Student Retention or Transfer	Met	Not Met	Not Met		
4P1 Student Placement	Not Met	Not Met	Not Met		

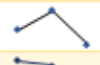
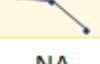
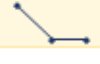
Perkins Core Indicators

The accounting program did not meet any of the Perkins Core Indicators for the 2015-16 reporting period. The program did come close to meeting the 1P1 Technical Skill and 2P1 Completion Indicators, missing 1P1 by 4% and 2P1 by 2%. In each of the two prior years (2014, 2016), it met one indicator, 3P1 Student Retention or Transfer in 2014 and 1P1 Technical Skill Attainment in 2015.

One cause of the less than favorable results for 2016 is the 33% drop in majors and 44% decrease in Native Hawaiian majors that occurred from 2015 to 2016. The program had 70 majors, including 25 Native Hawaiians, in 2015. In 2016, there were 47 majors with 14 being Native Hawaiian. Persistence fall to fall in 2016 was 34.8%, providing further evidence that the program had a substantial number of students who did not continue. Telephone conversations with many students cited family and work issues as central to their decision to stop out.

The Program will follow up with its analysis when more data is available and will research activities to improve the indicators.

Performance Funding

	2015	2016	2017	
Number of Degrees and Certificates	18	22	15	 ☹️
Number of Degrees and Certificates Native Hawaiian	8	7	2	 ☹️
Number of Pell Recipients ¹	49	27	6	NA
Number of Transfers to UH 4-yr	6	5	5	 ☹️
¹ Pell Recipient criteria changed 16 to 17				

The program's performance measures did not improve over the three-year period 2015-2016-2017 except for an increase in the 2016 *Number of Degrees and Certificates*.

The decline in the performance funding factors results from the significant drop in majors and subsequent drop in enrollment that occurred from 2015 to 2016. The sparklines on the chart below illustrate the decline in each factor from 2015 to 2016 and the slight recovery that occurred in 2017.

	2015	2016	2017	
Number of majors	70	47	58	
SSH Program Majors in Program Classes	672	450	510	
Persistence Fall to Spring	70.1%	58.8%	60.6%	

The 33% drop in majors (70 to 47) is identified in the 2016 annual program review but no cause is identified.

Offering fewer online classes negatively affected enrollment numbers. UH Hilo students represent a significant percentage of enrollment for ACC 201 and ACC 202, especially when offered online. An online ACC 201 class was not available in either fall 2016 or spring 2017. This would account for approximately 20 fewer students in fall 2016 and 15 fewer in spring 2017.

The retirement of one long-time faculty member in spring 2015 and another in spring 2016 has created a void. A decision made not to replace the most recent retired faculty member means the program will be operating with two faculty going forward, one located in Hilo and one in West Hawaii. With the new faculty needing time to adapt and learn curriculum and the existing faculty on part release time, teaching classes and assisting existing students has been the program's sole focus. As faculty become more familiar with curriculum, they hope to have time to do recruitment and outreach activities as well as analyze data and keep track of accounting students' progress and placement. .

PROGRAM ACTIVITIES

Report and discuss all major actions and activities that occurred in the program during the 3-year review period, including the program's meaningful accomplishments and successes.

Also discuss the challenges or obstacles the program faced in supporting student success and explain what the program has done to address those challenges.

For example, discuss:

- Changes to the program's curriculum due to course additions, deletions, modifications (CRC, Fast Track, GE-designations), and re-sequencing;
- New certificates/degrees;
- Personnel and/or position additions and/or losses;
- Other changes to the program's operations or services to students

Curriculum Changes

Minor changes in program requirements have occurred since the 2014 Comprehensive Review. The majority of changes modify BUSN course offerings bringing the program in alignment with the UHCC Business Technology program articulation agreement. Additions and deletions to the program's required courses are listed below:

These include the following changes:

1. Delete: BUSN 89-Electronic Calculating (1 credit)
2. Delete: BUSN 189-Business Mathematics (3 credits)
3. Delete: ENG 55-Business Communications (3 credits)
4. Add: BUSN 188-Business Calculations (3 credits)
5. Add: BUSN 178-Business Communications (3 credits)
6. Delete: ACC 193B-Accounting Practicum II (3 credits)
7. Add: ACC 295-Accounting Capstone (3 credits)

The net effect of these changes is a reduction of 1 credit in total credits required for both the Certificate of Achievement and AAS Accounting degree. The Certificate went from 31 credits to 30 credits. Total credits for the AAS degree decreased from 61 to 60.

Changes to Personnel

Two of the accounting program's three Board of Regent (BOR) approved full time (FTE) faculty retired, one in academic year 2015 and the other in academic year 2016. One of the open positions was filled effective fall 2016 with the hiring of Susie Dill. The other position has been reallocated within the college and will not be filled. Consequently, the program will continue operations with two BOR FTE faculty, Susie Dill and Beth Sanders. Susie is located in Hilo and Beth is located in West Hawaii at the Palamanui campus.

Contributions to the College

Discuss how the program aligns with and supports the College's institutional effectiveness and helps the Kauhale achieve our shared goals by describing how the program contributes to the achievement of our Mission, Vision and Institutional Learning Outcomes.

***MISSION:** To promote lifelong learning, Hawai'i Community College will emphasize the knowledge and experience necessary for Kauhale members to pursue academic achievement and workforce readiness. Aligned with the mission of the UH Community Colleges, we are committed to serving all segments of our Hawai'i Island community.*

http://uhcc.hawaii.edu/OVPCC/strategic_planning/mission.php

***VISION:** Our Kauhale of lifelong learners will be productive and engaged citizens capable of meeting the complex challenges of our island and global communities.*

The accounting program is aligned with the college's mission statement as it teaches students business acumen, computer literacy, and basic accounting skills. This knowledge increases their ability to manage their personal lives and find meaningful employment. The program serves all segments of the Hawaii Island community as it provides traditional and online classes, teaching skills applicable to multiple industries, for-profit and not-for-profit businesses, as well as households.

The accounting program contributes to the achievement of the college's vision as it teaches students workplace readiness skills, ethical decision making and critical thinking strategies, preparing them to compete in a complex, global economy.

ILO #1: Communicate effectively in a variety of situations.

Accounting students are required to take a class in writing, speech, social science, humanities and business communication all of which require them to communicate ideas and facts to a variety of audiences in either a written or verbal form. In accounting and business courses, students practice communicating by answering questions, writing business memos, and making presentations.

ILO #2: Utilize critical thinking to solve problems and make informed decisions.

Accounting students learn critical thinking skills through experiential learning. Required accounting as well as liberal arts courses utilize case-based business scenarios, project work, computer simulations, and real life situations to develop students' abilities and tendencies to use critical thinking strategies to solve problems and make decisions.

ILO # 3: Apply knowledge and skills to make contributions to community that are respectful of the indigenous people and culture of Hawai'i island, as well as other cultures of the world.

As members of a class made up of individuals with different cultural backgrounds, including some indigenous to Hawaii, students learn and practice respect for beliefs and ideas that are different from their own. This occurs as they speak or write to each other in class, work in groups, and make presentations. Guidelines for showing respect are typically included in syllabi and several required accounting courses include instruction and assessment on cultural diversity in the workplace.

ILO #4: Utilize quality comprehensive services and resources in the on-going pursuit of educational and career excellence.

Accounting students are exposed to professional accounting organizations including the American Association of Certified Public Accountants and the Institute of Management Accountants to provide them a constant resource for accounting information and ongoing resources. They also learn to look up

information about federal and state taxes online and in publications. In computer related classes they are taught to use the HELP function when they are struggling to remember how to perform a particular task or function. Activities in accounting classes require students to use accepted strategies to find high-quality information on the internet. The concept of change is discussed, which concludes with the need to never stop learning. Textbooks provide links to numerous resources as well by either including the information as part of the book or referring students to a website URL.

ILO #5: Produce and perpetuate safe, healthy learning and professional environments that are respectful of social and individual diversity.

Accounting students learn about professional behavior and how it promotes success, stimulates ethical practices and minimizes conflict. Professional standards are discussed as are concepts and consequences of unprofessional behavior such as cheating, plagiarism, producing a poor product or flawed template.

ILO #6: Contribute to sustainable environmental practices for personal and community well-being.

Sustainable business practices are discussed in multiple accounting classes. The identification of companies who manage sustainability to improve processes, pursue growth, and add value to their companies rather than just build their reputation is an evolving project. The concept of triple bottom line (financial, social, environmental) is covered and students are assigned problems requiring them to evaluate the cost and benefits of forgoing or implementing sustainable initiatives. Personal sustainable environmental practices are encouraged by publishing syllabi online and encouraging students not to print pages unless they are needed and will be used. As instructors, we also seek to conserve printing, grading papers online when feasible versus printing hard copies.

Learning-Outcomes Assessments

For assessment resources and PDF copies of all submitted assessment reports from the program during the 3-year review period, please see the [Assessment Reports Archive](#).

☐

The program faculty/staff have reviewed the program record on Kualii KSCM and hereby affirm that all information, including all program learning outcomes (PLOs), are correct.

☐

The program faculty/staff have reviewed the program record on Kualii KSCM and have found that all or some information is incorrect and hereby affirm that the program will submit proposal(s) for revision(s), as appropriate.

Kualii KSCM: <https://hawaii.kualii.co/cm/#/courses>

If the program's information on Kualiti KSCM needs revision (for example, program description, entry or completion requirements, PLOs), program faculty may propose revision through the Curriculum Review Committee or Fast Track processes, as appropriate. Both types of revision proposals may be submitted via Kualiti.

Program Learning Outcomes (PLOs)

List the Program Learning Outcomes (PLOs) as recorded on Kualiti KSCM.

Upon successful completion, (accounting) students are prepared to:

- Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.
- 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.
- Demonstrate, in a work environment, 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.

Discuss the program's successes and challenges in helping program majors achieve its overall Program Learning Outcomes (PLOs). Include a summary discussion of the results of any PLO assessments voluntarily undertaken by the program's faculty.

The program is confident that students who earn the AAS Accounting degree have achieved its overall PLOs. The courses required for the degree provide multiple opportunities for students to practice and develop skills. If students persist, successfully completing each requirement, they will have achieved the program outcomes at a satisfactory or higher level.

A formal program assessment was not completed but the instructor teaching ACC 295, the Accounting capstone class, spring 2017 feels confident that students passing the class had the skills needed to accomplish all of the accounting PLOs. All accounting PLOs are incorporated in at least one assignment completed by the ACC 295 students during the semester.

Based on her observation, the program's strength is students' understanding of and ability to complete the accounting cycle for a merchandise business. She also suggests that students would

benefit from more opportunities to participate in relevant individual and group decision making, particularly related to ethical judgements.

When thinking about all students within the program not just those nearing graduation, the greatest challenge the program faces is students' ability to self-manage and persist. Students often take on more than they can handle and become frustrated with the time required to earn a satisfactory grade. If on financial aid, they tend to take a full load to receive maximum financial benefits. This results in their being in class approximately 12 hours each week and spending an average of 24 hours outside of class completing assignments, resulting a total of 36 hours spent on school not including commuting and time between classes. If students are working and/or have family commitments they soon find that there is not enough time in the day to do all that is needed. Unless they have strong support at home or a very understanding boss, study time is usually the easiest to skip.

As part of our review of courses and the program as a whole, we can strengthen our program and help our students by being consistent with what we expect of students. We can start by letting students know up front, perhaps even in the course description, the amount of time they should plan to spend on the course. We can also discuss if our accounting courses should be equivalent in academic rigor and the time students need to spend to be successful. Having classes that are too easy or too hard is not in the best interest of students; they cause havoc with students' efforts to schedule their time as they move from one semester to the next. As a program, we can benefit from the direct relationship that exists between consistency of courses and persistence of student performance.

Course Learning Outcomes (CLOs)

List all program courses (alpha/#/title) that were assessed during the 3-year review period.

1. Acc 120, Fall 2014, All Sections of Acc 120
2. Acc 255, Fall 2014, Instructor: Marla DeMarco
3. Acc 120, Fall 2015, Instructor: Beth Sanders
4. Acc 202, Spring 2017, Instructor: Beth Sanders

Discuss and summarize the overall results of course assessments conducted during the 3-year review period, focusing on students' achievement of Course Learning Outcomes (CLOs).

Describe how the program's faculty/staff used course assessment results to plan for and implement improvements in student learning, and analyze the effects on students' learning of implementing those improvements.

- Overall, students did well on the assessments achieving or surpassing the criteria set for evaluating their accomplishment of the outcomes. In two of the four assessments, an analysis showed that students had difficulty with some topics while their understanding of other topics was well above the criteria set for the assessment. The instructor views this as helpful and will alter the learning activities in the affected areas the next time she teaches the course.
- Participation was assessed in fall 2015 and spring 2017 plans but not in the previous assessments. It was added to the assessment since participation is required for student achievement of learning outcomes. Plus, it allows the program to monitor student participation and success in online classes with that experienced in traditional face-to-face classes, since the two should be comparable.

Unfortunately in both assessments, the percent of students participating was less than the expectation of 80%. The Acc 120 class fall 2015 had seven (7) students; five (5) completed the assessment resulting in a participation rate of 71%. The Acc 202 class spring 2017 had 15 students; 11 completed the assessment resulting in a participation rate of 73%. The instructor realizes that timely contact with students, especially in online classes, positively affects student participation. She plans to alter some of the learning activities in the online classes she teaches so that she can post scores for graded assignments in a more timely manner.

PART II: RESOURCES INVENTORY

Describe and discuss the program's current resources and resource needs.

Describe the status of the following faculty/staff program resources:	
Adequate Academic Support Resources (Library, tutoring, learning and testing facilities).	There is intermittent need for an accounting tutor at both the Hilo and Palamanui campuses. Instructors try to compensate for lack of a tutor by offering to help students outside of class but few take advantage of the offer. Students are also encouraged to use Brainfuse, which offers online accounting tutors.

Adequate Student Support Services (academic advising, counseling, career guidance).	Resources are adequate in Hilo. Students at Palamanui would benefit from a career center on campus.
Safe workplace.	Workplace is safe.
Adequate and up-to-date computers and software (for program needs).	Computers and software is adequate.
Adequate computer access to allow faculty to do their jobs.	Computer access is adequate.
Adequate training in computer technology (applications, operating systems, hardware, etc.).	Computer technology training is adequate.
Adequate training in audiovisual technology (projectors, ELMOs, polycom, etc.).	Training in audiovisual technology is adequate.
Adequate training in distance learning course development and management (Laulima, etc.).	Training in distance learning course development and management is adequate.

Source Category	Resources the program needs to operate effectively:	Resources the program already has:	What is the program's resource gap?
A. Personnel			

1) Positions (Functions)	2 FTE faculty Time to participate in Professional Development	2 FTE faculty	Time to participate in Professional Development
2) Professional Development	<ol style="list-style-type: none"> 1. Accounting trends in higher education 2. Teaching entrepreneurship 3. Being permitted to return to the workplace during sabbatical 4. Using twitter and or instagram for online classes 5. Producing online content for mobile devices 		<ol style="list-style-type: none"> 1. Accounting trends in higher education 2. Teaching entrepreneurship 3. Being permitted to return to the workplace during sabbatical 4. Using twitter and or instagram for online classes 5. Producing online content for mobile devices
6. Operating Resources			
<ul style="list-style-type: none"> Supplies 	Marketing materials and an online presence that will appeal to <ul style="list-style-type: none"> high school students adult learners 		Marketing materials and an online presence that will appeal to <ul style="list-style-type: none"> high school students adult learners
<ul style="list-style-type: none"> Contracts 	N/A		
<ul style="list-style-type: none"> Equipment 	N/A		
<ul style="list-style-type: none"> Space and Facilities 	Approval to operate a college store at Palamanui to use as real life examples for entrepreneurship and accounting classes Commitment to promote and offer an accounting, business, or entrepreneurship certificate at Palamanui for working adults		Approval to operate a college store at Palamanui to use as real life examples for entrepreneurship and accounting classes Commitment to promote and offer an accounting, business, or entrepreneurship certificate at Palamanui for working adults

C. Technology			
1) Hardware	N/A		N/A
2) Apps or Software	N/A		N/A
3) Tech Support	N/A		N/A
4) Tech-related Professional Development	Techniques to improve vidcon instruction		Techniques to improve vidcon instruction
5) Tech labs / facilities	N/A		N/A

PART III: 3-YEAR ACTION PLAN & RESOURCE ALLOCATIONS

Provide a detailed narrative discussion of the program's overall 3-Year Action Plan to improve student success for AY18, AY19 and AY20. This 3-Year Action Plan should be based on analysis of the Program's 3-year data trends for student achievement and the overall results of course and program assessments of student learning conducted during the 3-year review period.

This 3-year Action Plan must identify the program's specific goals and objectives for the next three years, and must include annual benchmarks and timelines to achieve each goal.

Note: "Budget asks" to accomplish the program's Action Plan may be included in the Action Items below.

The Accounting program action plan seeks to

1. Increase the number of majors and subsequently, the number of graduates, enabling the program to achieve the required 5% increase in degrees/certificates awarded each year and improve its average fill rate to at least 75%.
 - In fall 2018, the program will meet with student services personnel to develop a plan to increase enrollment. The program will attempt to have marketing materials and other essentials ready for spring 2019 recruitment activities. This will be an ongoing effort.
 - Offering dual enrollment courses will be considered. High school students working on their AA degree could earn an Accounting certificate using elective credits. Or perhaps a mutually beneficial agreement with Manoa's early admit accounting program could be arranged.
 - Consider promoting Accounting as a choice for Native Hawaiians, rural residents, low-income and under-represented groups. Perhaps could do an agreement with Kamehameha Schools. Or find a Native Hawaiian accountant to feature in promotional materials.
 - Look at ways that the program could serve the community--i.e. a helpline for accounting questions; regular tax tips for the newspaper or website

- Consider expanding entrepreneurship curriculum/offerings.
- Help develop a campus plan for entrepreneurship, participate in entrepreneurship professional development and hold activities on campus and in the community to cultivate an entrepreneurship mindset
- Consider offering an accounting or entrepreneurship certificate at Palamanui campus targeting working adults
- Use accounting scholarships as a way to promote the program, especially to parents of high school students.

2. Strengthen program curriculum

- Starting fall 2019 or sooner the program will take a comprehensive look at its certificate and degree requirements and curriculum. The program will consider target student populations (i.e. recent high school graduates, high school students seeking dual enrollment, working adults, transfer students and so forth) and workforce opportunities, developing alternatives to meet differing needs.

Faculty will work with the advisory board to incorporate modifications required by changes in the workforce.

- Align curriculum with community and workforce needs
- Compare course rigor for consistency.
- Modifying course descriptions or the program description to include student effort stated in hours.
- The use of elective labs to provide additional help for students with low placement scores and or offering courses as lecture/lab similar to how AG 230 Agriculture Business Management is constructed.
- Options available to students planning on earning their bachelor degree
- Consider courses being offered by other UHCCs, i.e. small business taxation
- Insure that an element of Hawaiian culture is part of the curriculum
- Investigate cross listing courses that students in other programs might be interested in taking (SUBS and HSER programs currently do this.)
- The program will submit necessary curriculum changes in a timely manner.
- The program will consider articulation agreements similar to those Leeward CC and Kapiolani CC have formalized.
- Explore offering Eng 209 - Business Writing, perhaps as a WI course
- Explore offering BUSN 178 - Business Communications as a WI course

3. Implement a system to track accounting students and other data to help the program monitor performance and better understand its students.

Provide a detailed discussion of how the program's 3-year Action Plan will help the College achieve our Initiatives in the *Strategic Directions 2015-2021* plan:

<http://hawaii.hawaii.edu/sites/default/files/docs/strategic-plan/hawcc-strategic-directions-2015-2021.pdf>

The Accounting Program action plan addresses HGI strategy 1 by promoting accounting as a degree option for high school students through its marketing efforts. Offering accounting as a dual-enrollment course would also address HGI strategy 1.

The programs exploration of articulation agreements with four year business schools and adopting options that will benefit students planning on transferring to a 4-year degree program aligns with HGI strategy 2. Its efforts to increase fill rates and to track majors and data elements also support HGI strategy 2.

The accounting program plan to strengthen it's curriculum and degree requirements by working with its advisory board coincides with HGI Action Strategy 3. The offering of a certificate targeting working adults, the integration of Hawaiian culture into the curriculum, and special recruitment efforts targeting native Hawaiians to be accountants also support HGI Action Strategy 3.

Expansion of the programs entrepreneurship offerings and its planned efforts to promote an entrepreneurship mindset on campus and in the community coincide with HI2 Action Strategy 2.

ACTION ITEMS to ACCOMPLISH the ACTION PLAN

Provide a detailed description and discussion of each Action Item that the program will undertake to accomplish its 3-Year Action Plan.

Action Item 1:

- What specific strategies, tactics, initiatives, innovations and/or activities will the program implement to accomplish one or more of the goals described in the 3-year Action Plan above?

Action item 1 seeks to increase the number of accounting majors and thereby increase class fill rates and program degrees/certificates awarded. Concurrently, the program will consider

how it can improve the academic experience for new accounting majors starting with the first semester.

Strategies:

The program will develop at least one activity to be held each semester on both campuses to acclimate new accounting majors and welcome back existing majors. This activity will be held each semester starting spring 2019.

The program will work with student services starting fall 2018 to develop a recruitment plan, which it will implement for spring 2019.

The program will consider the following strategies and any new ones developed to determine those with the most chance of success and highest ROI (return on investment). It will then implement at least one strategy selecting from those with the highest ROIs. Ideally, it will add a new strategy each academic year, while continuing those that are successful.

- Offering dual enrollment courses will be considered. High school students working on their AA degree could earn an Accounting certificate using elective credits. Or perhaps a mutually beneficial agreement with Manoa's early admit accounting program could be arranged.
- Promote Accounting as a choice for Native Hawaiians, rural residents, low-income and under-represented groups. Perhaps could do an agreement with Kamehameha Schools. Or find a Native Hawaiian accountant to feature in promotional materials.
- Look at ways that the program could serve the community, which would increase community awareness and possibly enrollment--i.e. a helpline for accounting questions; regular tax tips for the newspaper or website
- Consider expanding entrepreneurship curriculum/offering.
- Help develop a campus plan for entrepreneurship, participate in entrepreneurship professional development and hold activities on campus and in the community to cultivate an entrepreneurship mindset
- Consider offering an accounting or entrepreneurship certificate at Palamanui campus targeting working adults
- Use accounting scholarships as a way to promote the program, especially to parents of high school students.
- Develop marketing materials and an online presence that will appeal to recent high school graduates as well as working adults and adults with incomplete degree requirements
- Consider advertising the program by buying ads in high school yearbooks

- How will implementing this Action Item help lead to improvements in student learning and their attainment of the program's learning outcomes (PLOs) over the next 3 years?

If the program recruits students actively interested in accounting as a career and then solidifies their relationship to the program with a targeted activity, the students are more likely to develop a sense of community. If students feel they belong to the accounting community they are more likely to seek help when needed and possibly, participate in study groups or other activities with peers that will improve their learning and encourage retention.

- ***Budget & Resource Asks:*** Describe in detail any additional or reallocated resources that will be needed to accomplish this Action Item. *If no additional or reallocated resources are required to accomplish this Action Item, enter "N/A" below.*
- Provide justification why this resource is necessary to accomplish this Action Item and the program's Action Plan.
- Include the total cost and timeline for purchase or reallocation.

Ask: (1) Marketing materials need to be developed and printed. This should occur annually. In addition to printed materials, the program needs a (2) trade show booth kit and (3) a portable display banner. The booth kit includes a table banner, hardware for the banner, a fitted table throw, and a table top banner. The portable



display banner has a free standing metal frame that the cloth banner slips over.

Justification: A well designed booth, display and promotional materials will speak to the professionalism and value of the degree, increasing interest and potential students.

Cost of trade show booth kit, including design fees: \$1,300

Cost of design and printing of marketing materials: \$500

Cost of tension fabric banner stand
\$800



Action Item 2:

- What specific strategies, tactics, initiatives, innovations and/or activities will the program implement to accomplish one or more of the goals described in the 3-year Action Plan above?

Action item 2 involves a detailed review of the program requirements and curriculum to verify that academic rigor is consistent and appropriate, and that the program provides sufficient options for multiple target populations.

The program will consider the following as part of its review, making necessary changes if required, and submitting program modifications and curriculum in a timely, accurate manner.

- Consult the advisory board to determine modifications required by changes in the workforce.
- Align curriculum with community and workforce needs

- Compare course rigor for consistency.
- Modifying course descriptions or the program description to include student effort stated in hours.
- The use of elective labs to provide additional help for students with low placement scores and or offering courses as lecture/lab similar to how AG 230 Agriculture Business Management is constructed.
- Options available to students planning on earning their bachelor degree
- Consider courses being offered by other UHCCs, i.e. small business taxation
- Insure that an element of Hawaiian culture is part of the curriculum
- Investigate cross listing courses that students in other programs might be interested in taking (SUBS and HSER programs currently do this.)
- Consider developing articulation agreements similar to those Leeward CC and Kapiolani CC have formalized. Consider articulation agreements with private colleges in Hawaii as well.
- Explore offering Eng 209 - Business Writing, perhaps as a WI course
- Explore offering BUSN 178 - Business Communications as a WI course

- How will implementing this Action Item help lead to improvements in student learning and their attainment of the program's learning outcomes (PLOs) over the next 3 years?

A program designed around student and workforce needs rather than what has always been taught or what faculty want to teach will be valued by students and the community. When the academic rigor of curriculum required in the program is appropriate and consistent, students know what to expect and are more likely to be successful. A well designed program comprised of well-designed courses will aid student completion instead of placing roadblocks that delay graduation.

- Budget & Resource Asks: Describe in detail any additional or reallocated resources that will be needed to accomplish this Action Item. *If no additional or reallocated resources are required to accomplish this Action Item, enter "N/A" below.*
 - Provide justification why this resource is necessary to accomplish this Action Item and the program's Action Plan.
 - Include the total cost and timeline for purchase or reallocation.
- N/A.

Action Item 3:

- What specific strategies, tactics, initiatives, innovations and/or activities will the program implement to accomplish one or more of the goals described in the 3-year Action Plan above?

Action Item 3 requires faculty to track accounting majors and program/class data on an ongoing basis.

Specific activities include

- Starting fall 2018, maintain an ongoing spreadsheet of accounting majors tracking their progress, why they stopped coming, why they did not pass, where they are working, and other relevant data.
 - Special attention is to be paid to technical achievement, persistence fall to spring and fall to fall.
- Starting fall 2018, maintain an ongoing spreadsheet of accounting courses, tracking beginning enrollment, drops (without W), drops (with W), pass rates, and fill rates
 - This will allow the program to monitor its demand, efficiency and effectiveness on an ongoing basis enabling it to make changes quicker than is currently possible.

- How will implementing this Action Item help lead to improvements in student learning and their attainment of the program's learning outcomes (PLOs) over the next 3 years?

Tracking student progress or lack of achievement and course data will help identify problem areas and potential barriers to student success. Doing this on a semester basis makes it manageable and more meaningful. It also allows corrections and improvements to be made sooner than currently possible. Making adjustments or changes that benefit the student will ease their load, improve their confidence and help them achieve more.

- Budget & Resource Asks: Describe in detail any additional or reallocated resources that will be needed to accomplish this Action Item. *If no additional or reallocated resources are required to accomplish this Action Item, enter "N/A" below.*
- Provide justification why this resource is necessary to accomplish this Action Item and the program's Action Plan.
- Include the total cost and timeline for purchase or reallocation.

N/A

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BUDGET & RESOURCE ASKS

For <u>each</u> budget-or-resource-ask detailed in the Action Items above, answer the following questions:	
What are the implications or consequences for the program if this request is not funded?	The program will not be able to purchase the requested marketing materials. This may negatively affect recruitment efforts.
How can the program build, create, or develop the needed resources within its existing capacity?	In the past 25 years, the majority of marketing materials and promotional displays for the accounting program have been developed and paid for by faculty. Materials developed by the college for the accounting program generally consists of filling in blanks on a template used by all programs. The result is a generic, one size fits all product. The program wishes to promote the professionalism and integrity associated with accounting and accountants, which requires more than a generic brochure.
Can other resources be repurposed to accommodate this need?	The accounting programs budget is generally depleted purchasing toner, software and ancillary materials used by faculty.
Are there other sources to fund this need, such as grants, community partnerships, etc.?	The program is not aware of other sources of funding but will make note of any that surface.
Can this need be deferred? If so, for how long? What are the consequences if deferred?	Development of marketing materials specific to the accounting program has been deferred since the beginning. What is being asked for is not a replacement, it is something the program has not had before. Deferral is certainly possible and the program will survive; the major consequence will be depleted faculty moral.

Hawaii Community College

2015 Instructional Annual Report of Program Data Accounting

Part I: Program Quantitative Indicators

Overall Program Health: **Cautionary**

Majors Included: ACC Program CIP: 52.0302

Demand Indicators		Program Year			Demand Health Call
		12-13	13-14	14-15	
1	New & Replacement Positions (State)	264	221	181	Unhealthy
2	*New & Replacement Positions (County Prorated)	27	17	19	
3	*Number of Majors	82	82	70	
3a	Number of Majors Native Hawaiian	35	32	25	
3b	Fall Full-Time	55%	62%	54%	
3c	Fall Part-Time	45%	38%	46%	
3d	Fall Part-Time who are Full-Time in System	2%	3%	1%	
3e	Spring Full-Time	54%	53%	40%	
3f	Spring Part-Time	46%	47%	60%	
3g	Spring Part-Time who are Full-Time in System	1%	1%	2%	
4	SSH Program Majors in Program Classes	819	906	672	
5	SSH Non-Majors in Program Classes	942	717	651	
6	SSH in All Program Classes	1,761	1,623	1,323	
7	FTE Enrollment in Program Classes	59	54	44	
8	Total Number of Classes Taught	35	34	33	

Efficiency Indicators		Program Year			Efficiency Health Call
		12-13	13-14	14-15	
9	Average Class Size	16.8	15.9	13.4	Cautionary
10	*Fill Rate	66.7%	61.8%	51.8%	
11	FTE BOR Appointed Faculty	2	3	3	
12	*Majors to FTE BOR Appointed Faculty	41	27.3	23.1	
13	Majors to Analytic FTE Faculty	21.1	21.9	19.6	
13a	Analytic FTE Faculty	3.9	3.7	3.6	
14	Overall Program Budget Allocation	\$233,888	\$270,678	Not Reported	
14a	General Funded Budget Allocation	\$211,971	\$227,993	Not Reported	
14b	Special/Federal Budget Allocation	\$1,149	\$34	Not Reported	
14c	Tuition and Fees	\$20,768	\$42,651	Not Reported	
15	Cost per SSH	\$133	\$167	Not Reported	
16	Number of Low-Enrolled (<10) Classes	2	3	8	

*Data element used in health call calculation

Last Updated: October 7, 2015

Effectiveness Indicators		Program Year			Effectiveness Health Call
		12-13	13-14	14-15	
17	Successful Completion (Equivalent C or Higher)	66%	66%	68%	Healthy
18	Withdrawals (Grade = W)	42	31	33	
19	*Persistence Fall to Spring	78%	74.4%	70.1%	
19a	Persistence Fall to Fall	54.7%	50%	37.7%	
20	*Unduplicated Degrees/Certificates Awarded	11	15	17	
20a	Degrees Awarded	11	14	15	

20b	Certificates of Achievement Awarded	1	2	3
20c	Advanced Professional Certificates Awarded	0	0	0
20d	Other Certificates Awarded	0	0	0
21	External Licensing Exams Passed	Not Reported	Not Reported	Not Reported
22	Transfers to UH 4-yr	2	4	6
22a	Transfers with credential from program	0	1	3
22b	Transfers without credential from program	2	3	3

Distance Education: Completely On-line Classes		Program Year			
		12-13	13-14	14-15	
23	Number of Distance Education Classes Taught	14	18	17	
24	Enrollments Distance Education Classes	255	291	233	
25	Fill Rate	61%	54%	46%	
26	Successful Completion (Equivalent C or Higher)	58%	64%	70%	
27	Withdrawals (Grade = W)	20	20	20	
28	Persistence (Fall to Spring Not Limited to Distance Education)	67%	62%	57%	

Perkins IV Core Indicators 2013-2014		Goal	Actual	Met	
29	1P1 Technical Skills Attainment	91.00	88.00	Not Met	
30	2P1 Completion	47.00	40.00	Not Met	
31	3P1 Student Retention or Transfer	75.21	77.05	Met	
32	4P1 Student Placement	68.92	57.14	Not Met	
33	5P1 Nontraditional Participation	N/A	N/A	N/A	
34	5P2 Nontraditional Completion	N/A	N/A	N/A	

Performance Funding		Program Year			
		12-13	13-14	14-15	
35	Number of Degrees and Certificates	12	16	18	
36	Number of Degrees and Certificates Native Hawaiian	7	6	8	
37	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM	
38	Number of Pell Recipients	57	61	49	
39	Number of Transfers to UH 4-yr	2	4	6	

*Data element used in health call calculation

Last Updated: October 7, 2015

Hawaii Community College

2016 Instructional Annual Report of Program Data Accounting

Part I: Program Quantitative Indicators

Overall Program Health: **Cautionary**

Majors Included: ACC Program CIP: 52.0302

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2	*New & Replacement Positions (County Prorated)	17	19	12	
3	*Number of Majors	82	70	47	
3a	Number of Majors Native Hawaiian	32	25	14	
3b	Fall Full-Time	62%	54%	46%	
3c	Fall Part-Time	38%	46%	54%	
3d	Fall Part-Time who are Full-Time in System	3%	1%	0%	
3e	Spring Full-Time	53%	40%	45%	
3f	Spring Part-Time	47%	60%	55%	
3g	Spring Part-Time who are Full-Time in System	1%	2%	2%	
4	SSH Program Majors in Program Classes	906	672	450	
5	SSH Non-Majors in Program Classes	717	651	771	
6	SSH in All Program Classes	1,623	1,323	1,221	
7	FTE Enrollment in Program Classes	54	44	41	
8	Total Number of Classes Taught	34	33	29	

Efficiency Indicators		Program Year			Efficiency Health Call
		13-14	14-15	15-16	
9	Average Class Size	15.9	13.4	14.0	Cautionary
10	*Fill Rate	61.8%	51.8%	54.2%	
11	FTE BOR Appointed Faculty	3	3	2	
12	*Majors to FTE BOR Appointed Faculty	27.3	23.1	23.2	
13	Majors to Analytic FTE Faculty	21.9	19.6	14.6	
13a	Analytic FTE Faculty	3.7	3.6	3.2	
14	Overall Program Budget Allocation	\$270,678	Not Reported	Not Yet Reported	
14a	General Funded Budget Allocation	\$227,993	Not Reported	Not Yet Reported	
14b	Special/Federal Budget Allocation	\$34	Not Reported	Not Yet Reported	
14c	Tuition and Fees	\$42,651	Not Reported	Not Yet Reported	
15	Cost per SSH	\$167	Not Reported	Not Yet Reported	
16	Number of Low-Enrolled (<10) Classes	3	8	8	

*Data element used in health call calculation

Last Updated: July 20, 2017

Effectiveness Indicators		Program Year			Effectiveness Health Call
		13-14	14-15	15-16	
17	Successful Completion (Equivalent C or Higher)	66%	68%	69%	Cautionary
18	Withdrawals (Grade = W)	31	33	40	

19	*Persistence Fall to Spring	74.4%	70.1%	58.8%
19a	Persistence Fall to Fall	50%	37.7%	34.8%
20	*Unduplicated Degrees/Certificates Awarded	15	17	14
20a	Degrees Awarded	14	15	9
20b	Certificates of Achievement Awarded	2	3	13
20c	Advanced Professional Certificates Awarded	0	0	0
20d	Other Certificates Awarded	0	0	0
21	External Licensing Exams Passed	Not Reported	Not Reported	N/A
22	Transfers to UH 4-yr	4	6	5
22a	Transfers with credential from program	1	3	2
22b	Transfers without credential from program	3	3	3

Distance Education: Completely On-line Classes		Program Year			
		13-14	14-15	15-16	
23	Number of Distance Education Classes Taught	18	17	16	
24	Enrollments Distance Education Classes	291	233	242	
25	Fill Rate	54%	46%	50%	
26	Successful Completion (Equivalent C or Higher)	64%	70%	67%	
27	Withdrawals (Grade = W)	20	20	29	
28	Persistence (Fall to Spring Not Limited to Distance Education)	62%	57%	71%	

Perkins IV Core Indicators 2014-2015		Goal	Actual	Met	
29	1P1 Technical Skills Attainment	91.00	94.44	Met	
30	2P1 Completion	50.30	44.44	Not Met	
31	3P1 Student Retention or Transfer	76.72	70.83	Not Met	
32	4P1 Student Placement	69.00	64.00	Not Met	
33	5P1 Nontraditional Participation	N/A	N/A	N/A	
34	5P2 Nontraditional Completion	N/A	N/A	N/A	

Performance Measures		Program Year			
		13-14	14-15	15-16	
35	Number of Degrees and Certificates	16	18	22	
36	Number of Degrees and Certificates Native Hawaiian	6	8	7	
37	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM	
38	Number of Pell Recipients	61	49	27	
39	Number of Transfers to UH 4-yr	4	6	5	

*Data element used in health call calculation

Last Updated: July 20, 2017

Hawaii Community College

2017 Instructional Annual Report of Program Data Accounting

Part I: Program Quantitative Indicators

Overall Program Health: **Cautionary**

Majors Included: ACC Program CIP: 52.0302

Demand Indicators		Program Year			Demand Health Call
		14-15	15-16	16-17	
1	New & Replacement Positions (State)	181	109	101	Cautionary
2	*New & Replacement Positions (County Prorated)	19	12	13	
3	Number of Majors	70	47	58	
3a	Number of Majors Native Hawaiian	25	14	19	
3b	Fall Full-Time	54%	46%	45%	
3c	Fall Part-Time	46%	54%	55%	
3d	Fall Part-Time who are Full-Time in System	1%	0%	2%	
3e	Spring Full-Time	40%	45%	38%	
3f	Spring Part-Time	60%	55%	62%	
3g	Spring Part-Time who are Full-Time in System	2%	2%	2%	
4	SSH Program Majors in Program Classes	672	450	510	
5	SSH Non-Majors in Program Classes	651	771	582	
6	SSH in All Program Classes	1,323	1,221	1,092	
7	FTE Enrollment in Program Classes	44	41	36	
8	Total Number of Classes Taught	33	29	23	

Efficiency Indicators		Program Year			Efficiency Health Call
		14-15	15-16	16-17	
9	Average Class Size	13.4	14.0	15.8	Healthy
10	*Fill Rate	51.8%	54.2%	65.5%	
11	FTE BOR Appointed Faculty	3	2	2	
12	*Majors to FTE BOR Appointed Faculty	23.1	23.2	29	
13	Majors to Analytic FTE Faculty	19.6	14.6	22.7	
13a	Analytic FTE Faculty	3.6	3.2	2.6	
14	Overall Program Budget Allocation	Not Reported	Not Yet Reported	\$197,474	
14a	General Funded Budget Allocation	Not Reported	Not Yet Reported	\$197,285	
14b	Special/Federal Budget Allocation	Not Reported	Not Yet Reported	\$0	
14c	Tuition and Fees	Not Reported	Not Yet Reported	\$188	
15	Cost per SSH	Not Reported	Not Yet Reported	\$181	
16	Number of Low-Enrolled (<10) Classes	8	8	4	

*Data element used in health call calculation

Last Updated: October 29, 2017

Effectiveness Indicators		Program Year			Effectiveness Health Call
		14-15	15-16	16-17	
17	Successful Completion (Equivalent C or Higher)	68%	69%	71%	Cautionary
18	Withdrawals (Grade = W)	33	40	22	

19	*Persistence Fall to Spring	70.1%	58.8%	60.6%
19a	Persistence Fall to Fall	37.7%	34.8%	44.8%
20	*Unduplicated Degrees/Certificates Awarded	17	14	11
20a	Degrees Awarded	15	9	6
20b	Certificates of Achievement Awarded	3	13	9
20c	Advanced Professional Certificates Awarded	0	0	0
20d	Other Certificates Awarded	0	0	0
21	External Licensing Exams Passed	Not Reported	N/A	N/A
22	Transfers to UH 4-yr	6	5	5
22a	Transfers with credential from program	3	2	2
22b	Transfers without credential from program	3	3	3

Distance Education: Completely On-line Classes		Program Year		
		14-15	15-16	16-17
23	Number of Distance Education Classes Taught	17	16	10
24	Enrollments Distance Education Classes	233	242	179
25	Fill Rate	46%	50%	62%
26	Successful Completion (Equivalent C or Higher)	70%	67%	70%
27	Withdrawals (Grade = W)	20	29	16
28	Persistence (Fall to Spring Not Limited to Distance Education)	57%	71%	50%

Perkins IV Core Indicators 2015-2016		Goal	Actual	Met
29	1P1 Technical Skills Attainment	92.00	88.46	Not Met
30	2P1 Completion	51.00	50.00	Not Met
31	3P1 Student Retention or Transfer	81.00	58.33	Not Met
32	4P1 Student Placement	63.87	52.78	Not Met
33	5P1 Nontraditional Participation	N/A	N/A	N/A
34	5P2 Nontraditional Completion	N/A	N/A	N/A

Performance Measures		Program Year		
		14-15	15-16	16-17
35	Number of Degrees and Certificates	18	22	15
36	Number of Degrees and Certificates Native Hawaiian	8	7	2
37	Number of Degrees and Certificates STEM	Not STEM	Not STEM	Not STEM
38	Number of Pell Recipients ¹	49	27	6
39	Number of Transfers to UH 4-yr	6	5	5

*Data element used in health call calculation

Last Updated: October 29, 2017

¹PY 16-17; Pell recipients graduates not majors