

HAWAI‘I COMMUNITY COLLEGE PROGRAM ANNUAL REVIEW (APR)

Accounting

Date: Nov 17, 2017

Review Period
July 1, 2016 to June 30, 2017

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 and Institutional 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 1: PROGRAM DATA AND ACTIVITIES

Program Description (required by UH System)

Provide the short 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.
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Comprehensive Review information (required by UH System)

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	2014
URL	http://hawaii.hawaii.edu/files/program-unit-review/docs/2014_acc_program_review.pdf
<p>Provide a short summary of the CERC's evaluation and recommendations from the program's last Comprehensive Review.</p> <p>Discuss any significant changes to the program that were aligned with those recommendations but are not discussed elsewhere in this report.</p>	<p>CERC recommendations include</p> <ol style="list-style-type: none"> 1. A more detailed explanation of the Perkins core indicator 2P1 Completion would benefit the readers. 2. In addition to the action strategies provided, the writer may want to consider adding further discussion and data to improve the Perkins Core Indicators section. 3. It is recommended that the writer provide more information about the time frame for the 33% and 100% increase discussed in the performance funding section of the report. 4. More supporting information and data would be helpful in the Strengths and Weaknesses section. 5. The Committee supports the program's desire to market the Accounting program to a larger audience to generate more interest. <p>The above suggestions and comments will be considered when the comprehensive review is next submitted.</p> <p>The CERC's evaluation and recommendations do not require significant changes to the program.</p>

ARPD Data: Analysis of Quantitative Indicators

College: Hawaii Community College
 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 review period.

Describe, discuss, and provide context for the data, including the program's health scores in the following categories:

Demand = cautionary

The Accounting Program's demand health for academic year 2017 is cautionary. This is an improvement from the unhealthy demand call for the previous two years (2015, 2016).

The change in health call from unhealthy in 2015 and 2016 to cautionary in 2017 results from changing the calculation used to make the call. In 2015 and 2016, demand was determined by dividing the New and Replacement County Positions by the Number of Majors. In 2017, the calculation used the rolling 3-year average of New and Replacement County Positions divided by the rolling 3-year average of Degrees and Certificates awarded.

The number of unduplicated degrees/certificates awarded declined by 3 students from 2015 to 2016 and by another 3 students from 2016 to 2017. County positions decreased by 7 from 2015 to 2016 and then increased by 1 in 2017. The result is a demand ratio of 1.0 when the 3-year rolling average is used. This earns a cautionary rating since it falls below the 1.5 required for a healthy call and above the less than 0.5 unhealthy program benchmark.

	2015	2016	2017	Average
County New/Replacement Positions	19	12	13	15
Unduplicated Graduates	17	14	11	14
Demand	1.1	0.9	1.2	1.0

The program is pleased that demand went from unhealthy to cautionary but finds it worrisome that this occurred primarily because of a decline in the number of degrees and certificates awarded.

The current calculation for demand seeks to have fewer students graduate than there are jobs available. In order for the program to have had a healthy demand call in 2017, the number of unduplicated graduates would have had to be 10 instead of 14. This would have resulted in a ratio of 1.5, which is the minimum score that qualifies as healthy.

The program's suggestion is to have the new and replacement positions include more than one CIP code. This approach seems a healthier approach to meeting the program's mission and community needs than the concept of awarding fewer degrees/certificates.

Efficiency = Healthy

In the area of efficiency, the accounting program moved from a cautionary rating in 2015 and 2016 to a healthy rating for 2017. The efficiency health call considers two ratios: the class fill rate and the student to faculty ratio.

The first measure of efficiency relates to class fill rates. In 2015 and 2016, the fill rate fell in the unhealthy range. In 2017, the fill rate is in the cautionary range of 60-74%. Offering fewer classes in 2017 helped increase the average class size, which had a positive effect on the fill rate. The fill rate in 2017 increased to 65.5%. This is a significant increase (20.8%) from the 54.2% fill rate in 2016. The sparkline column in the table below illustrates the inverse relationship between the number of classes and the average class size/fill rate.

	2015	2016	2017	
Total number of classes	33	29	23	
Average class size	13.4	14.0	15.8	
Fill Rate	51.8%	54.2%	65.5%	

The second measure of efficiency compares the number of majors with the number of BOR FTE faculty. The increase of 11 majors (47 to 58) in 2017

	<p>coupled with the zero change in faculty caused a significant (25%) increase in the ratio of majors to faculty in 2017.</p> <table border="1" data-bbox="537 279 1438 457"> <thead> <tr> <th></th> <th>2015</th> <th>2016</th> <th>2017</th> </tr> </thead> <tbody> <tr> <td>Majors</td> <td>70</td> <td>47</td> <td>58</td> </tr> <tr> <td>FTE BOR Appointed Faculty</td> <td>3</td> <td>2</td> <td>2</td> </tr> <tr> <td>Efficiency: Majors to BOR Faculty</td> <td>23.1</td> <td>23.2</td> <td>29.0</td> </tr> </tbody> </table> <p>When considered together, the fill rate of 65.5% and the majors to BOR faculty ratio of 29, results in a healthy efficiency score for the accounting program for 2017.</p>		2015	2016	2017	Majors	70	47	58	FTE BOR Appointed Faculty	3	2	2	Efficiency: Majors to BOR Faculty	23.1	23.2	29.0
	2015	2016	2017														
Majors	70	47	58														
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Efficiency: Majors to BOR Faculty	23.1	23.2	29.0														
<p>Effectiveness = Cautionary</p>	<p>Effectiveness, like efficiency, also looks at two benchmarks. The first area requires a 5% or higher increase in the number of degrees and certificates of achievement awarded from one year to the next. The second area evaluates the persistence of majors from fall to spring.</p> <p>The lower number of graduates that positively affected the demand health call has the opposite consequence on the effectiveness measure. The decrease in the number of degrees and certificates awarded in 2017 (11) compared to 2016 (14) results in a negative growth rate and an unhealthy rating.</p> <p>The slight improvement in the persistence of students from fall to spring 2017 (60.6%) compared to 2016 (58.8%) moved the persistence rating which was unhealthy in 2016 to cautionary for 2017.</p> <table border="1" data-bbox="537 1203 1539 1367"> <thead> <tr> <th></th> <th>2016</th> <th>2017</th> <th>Net Change</th> <th>Increase (Decrease)</th> </tr> </thead> <tbody> <tr> <td>Unduplicated degrees/certificates</td> <td>14</td> <td>11</td> <td>(3.0)</td> <td>(21%)</td> </tr> <tr> <td>Persistence Fall to Spring</td> <td>58.8%</td> <td>60.6%</td> <td></td> <td></td> </tr> </tbody> </table> <p>The combination of the 2017 negative growth rate in unduplicated degrees/certificates coupled with the 2017 slightly improved persistence percentage resulted in an effectiveness rating of cautionary.</p>		2016	2017	Net Change	Increase (Decrease)	Unduplicated degrees/certificates	14	11	(3.0)	(21%)	Persistence Fall to Spring	58.8%	60.6%			
	2016	2017	Net Change	Increase (Decrease)													
Unduplicated degrees/certificates	14	11	(3.0)	(21%)													
Persistence Fall to Spring	58.8%	60.6%															
<p>Overall Health = Cautionary</p>	<p>The Accounting Program Overall Health rating is cautionary for 2017. This is a result of the demand and effectiveness cautionary ratings. The overall rating is 4 out of 6, which is a significant improvement from 2 out of 6 reported for 2016. Although the health call for 2017 is the same as for 2016, the program improved all areas in 2017 except for the number of unduplicated degrees and certificates awarded.</p>																

Indicator	2015	2016	2017
Demand	1.1 Unhealthy	0.9 Unhealthy	1.2 Cautionary
Efficiency: Class Fill Rate	51.8	54.2	65.5
Efficiency: Majors to BOR Faculty	23.1 Cautionary	23.2 Cautionary	29 Healthy
Effectiveness: Increase in degrees >=5%	13%	(18%)	(21%)
Effectiveness: Persistence Fall to Spring	70.1 Healthy	58.8 Cautionary	60.6 Cautionary
Overall Health	3 Cautionary	2 Cautionary	4 Cautionary

Distance Education

The accounting program offered significantly fewer online classes in 2017. The program had been offering both an online section and face-to-face section in the same semester for most 200-level accounting courses. When scheduling for the 2017 academic year, only one section of 200-level courses were offered. Since the program lost a lecturer at the end of fall 2016, who typically taught 3-4 online classes each semester, 200-level courses previously taught online were switched to face-to-face. These factors caused a 37.5% decrease in the number of distance education courses offered from 2016 to 2017.

	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 drop in number of classes negatively affects total enrollment in distance education, resulting in a 26% decrease in student count from 2016 to 2017. With the drop in classes and in spite of the 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 online classes from one year to the next.

Persistence, however, fell dramatically from fall 2016 to spring 2017. A key factor affecting persistence from fall to spring in this case is the accounting program’s lack of desirable online offerings in spring 2017. As a result, the program’s online students either skipped the semester or took classes from another UHCC accounting program. Students may have persisted but not with Hawaii CC, and as a result, the program had a less than favorable persistence rate in 2017. Ideally, the program should be tracking its students to see what classes they are taking from which UHCC but faculty have not yet found the time to do so.

The following chart compares data for All Classes with Online Classes for 2017.

	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

The comparison indicates:

- The program's online classes have slightly lower fill and completion rates than all classes.
- In 2017, online class persistence rates were lower and withdrawal percentages were much higher than for all classes.

This is the first time the program has compared the two sets of data. It will continue to do so to identify trends and find solutions for problem areas.

The new accounting faculty and an accounting lecturer will take the college's Instructional Technology Support Office class in online teaching summer 2017. This will enable the offering of more online classes.

Perkins Core Indicators (if applicable)

The accounting program did not meet any of the core indicators in 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%.

	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					
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		

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 hopes to follow up with the cause of this effect when data is available.

Performance Funding Indicators (if applicable)

The program’s performance measures did not improve in 2017. The drop in majors occurring in 2016 and the low persistence fall 2016 to fall 2017 resulted in the awarding of fewer degrees and certificates. The criteria for Pell Recipients changed in 2017, so comparison of one year to the next is not relevant. The number of transfers to UH 4-yr stayed the same from 2016 to 2017.

The following summarizes performance funding data from 2016 and 2017.

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

What else is relevant to understanding the program’s data? Describe any trends, internal/external factors, strengths and/or challenge that can help the reader understand the program’s data but are not discussed above.

Offering fewer online classes in 2016 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.

With the retirement of one long-time faculty member in spring 2015 and another in spring 2016, the program started fall 2016 with a new faculty member located in Hilo and the existing accounting faculty located in West Hawaii. A decision made not to replace the most recent retired faculty member means the program will be operating with two faculty going forward. With the new faculty needing time to adapt and learn the material and the existing faculty on part release time, teaching classes and assisting existing students has been the program’s sole focus. Hopefully, as faculty adjust they will have

	opportunities to do recruitment and outreach activities as well as analyze data and keep track of accounting students' progress and placement.
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PROGRAM ACTIVITIES

Report and discuss all major actions and activities that occurred in the program during the 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 did to address those challenges.

Changes to Program Curriculum

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.

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

As mentioned previous, 2 of the accounting program's 3 long-time faculty have retired. One of the open positions was filled effective fall 2016. The other position has been reallocated within the college and will not be filled. The new accounting faculty is located in Hilo and the other faculty is located in West Hawaii.

PROGRAM WEBSITE

Has the program recently reviewed its website? Please check the box below that best applies and follow through as needed to keep the program's website up-to-date.



Program faculty/staff have reviewed the website in the past six months, no changes needed.



Program faculty/staff reviewed the website in the past six months and submitted a change request to the College's webmaster on _____ (date).

Program faculty/staff recently reviewed the website as a part of the annual program review process, found that revisions are needed, and will submit a change request to College's webmaster in a timely manner.

Please note that requests for revisions to program websites must be submitted directly to the College's webmaster at

<http://hawaii.hawaii.edu/web-developer>

PART 2: PROGRAM ACTION PLAN

AY17-18 ACTION PLAN

Provide a detailed narrative discussion of the program's overall action plan for AY17-18, based on analysis of the Program's AY16-17 data and the overall results of course learning outcomes assessments conducted during the AY16-17 review period.

This Action Plan should identify the program's specific goals and objectives for AY17-18, and must provide benchmarks or timelines for achieving each goal.

The program action plan includes the following:

1. The program's new accounting faculty and new lecturer will complete the ITSO online training summer 2017, preparing them to teach online courses as needed. ACC 124 will be offered as an online courses fall 2018.
2. The program will convert ACC 155 to open educational resources during academic year 2017-18 eliminating the need for students to purchase a textbook or website access.
3. Susie Dill, the new accounting faculty will take over as accounting program coordinator. This will enable her to have a better understanding of the program and give her an opportunity to work with the division chair on program needs.

ACTION ITEMS TO ACCOMPLISH ACTION PLAN

For each Action Item below, describe the strategies, tactics, initiatives, innovations, activities, etc., that the program plans to implement in order to accomplish the goals described in the Action Plan above.

For each Action Item below, discuss how implementing this action will help lead to improvements in student learning and their attainment of the program's learning outcomes (PLOs).

Action Item 1:

Having additional faculty and lecturers trained in online teaching will enable the offering of ACC 124 as an online class. This class is required for the both the accounting CA and AAS but has not been offered as an online class. Online students nearing completion of their degree need

ACC 124 in order to graduate. Students earning the accounting CA or AAS will help the program achieve Effectiveness and Program Improvement goals.

Having faculty properly trained in online teaching should also improve distance learning indicators, resulting in favorable variances when comparing online data with the data for all classes.

Action Item 2:

Using open educational resources benefits students by lowering the cost of earning their degree. It also allows the program to tailor material to learning outcomes. Lowering the cost of the course may attract more students, which will help enrollment numbers and demand indicators.

Focusing on learning outcomes should help students be enthusiastic about learning, particularly since the material covers topics requested by employers. When students are interested, they are typically more successful and successful students are more apt to persist and graduate. Positive factors of retention and completion will improve effectiveness and performance indicators.

The focus on learning outcomes when open educational resources are used results in more assessment activities directly tied to outcomes. This should increase the availability of artifacts that are consistent from class to class and instructor to instructor, creating more meaningful assessment data.

Action Item 3:

Having new faculty assume the program coordinator role opens the door for program improvement. It also provides faculty with a broader understanding of program strengths and weaknesses, which may lead to new ideas for increasing enrollment and improving student success.

The program’s advisory council members will meet to discuss the accounting program strengths, weaknesses, and learning outcomes.

RESOURCE IMPLICATIONS

NOTE: General “budget asks” are included in the 3-year Comprehensive Review.

Budget asks for the following three categories only may be included in the APR:

1) health and safety needs, 2) emergency needs, and/or 3) necessary needs to become compliant with Federal/State laws/regulations

Provide a brief statement about any implications of or challenges due to the program's current operating resources.

The accounting program's current operating resources are sufficient.

BUDGET ASKS

For budget ask in the allowed categories (see above):	
Describe the needed item(s) in detail.	The program has no budget asks.
Include estimated cost(s) and timeline(s) for procurement.	The program has no budget asks.
Explain how the item(s) aligns with one or more of the strategic initiatives of <u>2015-2021 Strategic Directions</u> : http://hawaii.hawaii.edu/sites/default/files/docs/strategic-plan/hawcc-strategic-directions-2015-2021.pdf	The program has no budget asks.

PART 3: LEARNING OUTCOMES ASSESSMENTS

For all parts of this section, please provide information based on CLO (course learning outcomes) or PLO (program learning outcomes) assessments conducted in AY16-17.

Evidence of Industry Validation and Participation in Assessment (for CTE programs only)

Provide documentation that the program has submitted evidence and achieved certification or accreditation (if applicable) from an organization granting certification/accreditation in the program's industry/profession. If the program/degree/certificate does not have a certifying body, you must submit evidence of the program's advisory committee's/board's recommendations for, approval of, and/or participation in the program's assessment(s).

Please attach copy of industry validation for the year under review.

NOTE: The accounting program advisory council did not meet during the 2016-17 academic year so there is no industry validation to present. Joel Peralto historically organized the advisory council. His unexpected retirement caused the inadvertent cancellation of the advisory council meeting planned for May 2017.

Courses Assessed

List all program courses assessed during AY16-17, including Initial and “Closing the Loop” assessments.			
Assessed Course Alpha, No., & Title	Semester assessed	CLOs assessed (CLO#s)	PLO alignment (PLO#s)
ACC 202	Spring 2017	CLO 2: Apply the definitions necessary to understand managerial accounting literature.	1,2,4,6
		CLO 9: Explain the nature of Mixed Cost.	1,2,4,6
		CLO 12: Demonstrate the calculation of a break-even point for a firm.	1,2,4,6
		CLO 14: Demonstrate the calculation of variances for materials, labor, and overhead.	1,2,4,6
“Closing the Loop” Assessed Course Alpha, No., & Title	Semester assessed	CLOs assessed (CLO#s)	PLO alignment (PLO#s)

Assessment Strategies

For each course assessed in AY16-17 listed above, provide a brief description of the assessment strategy, including:

- a description of the type of student work or activity assessed (e.g., research paper, lab report, hula performance, etc.);
- a description of how student artefacts were selected for assessment (e.g., the assessment included summative assignments from all students in the course, OR a sample of students' summative assignments was randomly selected for assessment based on a representative percentage of students in each section of the course);
- a brief discussion of the assessment rubric/scoring guide and the criteria/categories and standards used in the assessment.

Course Alpha/#:

ACC 202 – Intro to Managerial Accounting: Spring 2017

Expected Levels of Achievement

For each course assessed in AY16-17 listed above, state the standard (benchmark, goal) for student success for each CLO assessed AND the percentage of students expected to meet that standard for each CLO.

Example: "CLO#1: The standard for student success is that students will answer 80% of the questions on the final exam related to CLO#1 correctly. The expectation is that 85% of students will meet this standard for CLO#1."

Example: "CLO#4: The standard for student success is that students will be able to perform skills associated with CLO#4 with 80% proficiency. The expectation is that 75% of students will meet this standard for CLO#4."

Assessed Course Alpha, No., & Title	Assessed CLO#	Standard for Success	% of Students Expected to Meet Standard
Acc 202	2	Match at least 55 of 64 terms (85%) with the correct description/definition.	80%
Acc 202	2	Average score for each question will be 85% or higher	
Acc 202	9	The term mixed costs will be matched correctly	80%

Acc 202	12	The term breakeven point will be matched correctly	80%
Acc 202	14	The combined percentage correct for questions titled Cost Variances and Costs of Goods Sold (questions 7 and 8 in the pool) will be 85% or higher	
Acc 202	PLO #4	Complete the assessment	80%

Results of Course Assessments

For courses assessed in AY16-17 listed above, provide:

- a statement of the quantitative results;
- a brief narrative analysis of those results.

Course Alpha/#: Acc 202

A. *Expectation from Assessment Plan:* 80% of students completing the ACC 202 assessment spring 2017 will correctly match at least 55 of 64 terms (85%) with the correct description/definition.

- *Actual Results:* 81.8% (9 of 11 students) correctly matched at least 55 out of 64 terms correctly, earning a grade of 85% or higher.
- *Conclusion:* Actual results are slightly better than expected

B. *Expectation from Assessment Plan:* The percentage of correct matches for each question in the pool will be 85% or higher.

- *Actual Results:* 8 of the 9 questions had correct matches of 85% or higher.
- *Conclusion:* Actual results are slightly lower than expected. The percent of correct responses for question 7 (cost variances) was 78%. The vocabulary terms in question 7 are from sections of the course that involve complex calculations. As a result, the focus is on learning how to format data into tables that support correct calculations. It seems the students may have learned how to do the calculations but do not necessarily know what it means. This is particularly evident when students mix up favorable and unfavorable variances.

C. *Expectation from Assessment Plan:* 80% of students completing the assessment will correctly match the specific terms *mixed costs* and *breakeven point*.

- *Actual Results:* Mixed costs is one of the terms in question 9 (contribution margin). Of the 8 students assigned to answer question 9, 7 (88%) correctly matched the term

mixed costs. Question 5 (target profit) includes the term break-even point. Of the 10 students assigned question 5, all 10 (100%) matched it correctly.

- *Conclusion:* Actual results are better than expected. Mixed costs was matched correctly by 88% of the students and breakeven point was matched correctly by 100% of the students.

D. *Expectation from Assessment Plan:* The combined average score for the questions titled *Cost Variances and Cost of Goods Sold* (questions 7 and 8 in the pool) will be 85% or higher.

- *Actual Results:* The combined average score for questions 7 and 8 is 87%. These two questions contain terms related to the calculation of variances for materials, labor, and overhead. As mentioned above when considering the percentage of correct matches for each question, question 7 had the lowest percentage (78%) of the 9 questions in the pool. Question 8 had 95% correct so the average of the two exceeds 85%.
- *Conclusion:* Actual results are slightly better than expected. However, the fact that question 7 includes the most terms related to variances for materials, labor, and overhead but received the lowest percentage correct of the 9 questions should not be ignored.

E. *Expectation from Assessment Plan:* 80% of students registered in the class at the end of the semester will complete the assessment.

- *Actual Results:* 73% (11 of 15) of students registered in the class at the end of the semester completed the assessment.
 - The 4 students who did not take the assessment stopped coming to class early in the semester. From the beginning, their participation was erratic; they were encouraged to seek help and/or contact me. As the drop deadline approached, I encouraged them to consider dropping. I repeatedly made phone calls, sent emails, and even sent a letter via mail encouraging them to contact me or visit with a counselor to come up with a plan of action. Counselors also attempted to contact them. Only one (1) of the four was a Hawai'i Community College student; two (2) were UH Hilo students, and one (1) was a UH Manoa student.
 - Home campuses for the 11 students who completed the assessment included 5 from UH Hilo, 1 from Leeward Community College, 1 from Maui College, and 4 from Hawai'i Community College.
- *Conclusion:* Some colleges have a short quiz students are encouraged to take prior to registering for an online class. I need to consider implementing this or other strategies to get students engaged early on and keep them engaged.

Other Comments

Include any additional information that will help clarify the program's course assessment results, successes and challenges.

Weaknesses

1. I did not submit grades as quickly as students requested, which is detrimental to student participation.
 - I need to find ways to modify my ACC 202 workload so I have time to record grades in a timely manner.
2. I was too dependent on the publisher's website and I do not believe this is good for students.
 - I need to find ways to get students to interact with each other and work on problems together.

Challenges

1. Finding sufficient time to devote to students when I am spending so much time keeping the course up-to-date is a challenge.
2. Getting students to read material and use the resources I have provided is a challenge.

Discuss, if relevant, a summary of student survey results, CCSSE, e-CAFE, graduate-leaver surveys, special evaluations, or other assessment instruments that are not discussed elsewhere in this report.

Next Steps – ASSESSMENT ACTION PLAN for AY17-18

Describe the program's intended next steps to improve student learning, based on the program's overall AY16-17 assessment results.

Include any specific strategies, tactics, activities or plans for improvement to program or course curriculum or instructional strategies, or changes in program or course assessment practices.

1. A follow-up assessment will be conducted spring 2019 for ACC 202.
2. Acc 130 will be assessed fall 2018.
3. Acc 155 will be assessed fall 2018

PART 4: ADDITIONAL DATA

Cost Per SSH (to be provided by Admin)

Please provide the following values used to determine the total fund amount and the cost per SSH for your program:

General Funds = \$ _____
Federal Funds = \$ _____
Other Funds = \$ _____
Tuition and Fees = \$ _____

External Data*

If your program utilizes external licensures, enter:

Number sitting for an exam _____

Number passed _____

*This section applies to NURS only.

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