

University of Hawaii Maui College

2011 Annual Report of Instructional Program Data

Accounting

Program Mission:

The Accounting Program prepares graduates to be productive professionals who can make responsible business decisions in a changing global environment. The Accounting Program mission is congruent with the mission of UH Maui College, offering credit educational opportunities and striving to create a student focused educational environment that emphasizes high quality teaching and learning. The Accounting Program serves a diverse student population, many of whom are first generation college students, and we are responsive to the needs of both traditional and non-traditional students whose life experiences and commitment to learning enrich the overall educational environment.

The mission of the Accounting program is to prepare students for careers in Accounting with three major emphases:

- Insuring that our graduates possess the necessary skills and knowledge to enter the workforce upon graduation,
- Preparing students and graduates to move seamlessly and successfully to bachelor degree programs in accounting, and,
- Providing lifelong learning opportunities for Hawaii's workforce that are designed to improve workforce skills and career progression.

Part I: Program Quantitative Indicators

Overall Program Health: **Healthy**

Majors Included: ACC

Demand Indicators		Program Year			Demand Health Call
		08-09	09-10	10-11	
1	New & Replacement Positions (State)	266	177	210	Healthy
2	New & Replacement Positions (County Prorated)	33	21	26	
3	Number of Majors	76	97	99	
4	SSH Program Majors in Program Classes	406	491	450	
5	SSH Non-Majors in Program Classes	750	810	810	
6	SSH in All Program Classes	1,156	1,301	1,260	
7	FTE Enrollment in Program Classes	39	43	42	
8	Total Number of Classes Taught	22	21	19	

Efficiency Indicators		Program Year			Efficiency Health Call
		08-09	09-10	10-11	
9	Average Class Size	17.5	20.7	22.1	Healthy
10	Fill Rate	71%	78%	76%	
11	FTE BOR Appointed Faculty	3	3	3	
12	Majors to FTE BOR Appointed Faculty	25.2	32.3	32.8	
13	Majors to Analytic FTE Faculty	34.0	44.4	46.7	
13a	Analytic FTE Faculty	2.2	2.2	2.1	
14	Overall Program Budget Allocation	Not Reported	\$197,645	\$154,686	
14a	General Funded Budget Allocation	Not Reported	\$197,645	\$154,686	
14b	Special/Federal Budget Allocation	Not Reported	\$0	\$0	
15	Cost per SSH	Not Reported	\$152	\$123	
16	Number of Low-Enrolled (<10) Classes	5	3	1	

Effectiveness Indicators		Program Year			Effectiveness Health Call
		08-09	09-10	10-11	
17	Successful Completion (Equivalent C or Higher)	70%	69%	70%	Cautionary
18	Withdrawals (Grade = W)	22	25	34	
19	Persistence (Fall to Spring)	72%	69%	78%	
20	Unduplicated Degrees/Certificates Awarded	6	15	19	
20a	Degrees Awarded	5	9	12	
20b	Certificates of Achievement Awarded	3	13	14	
20c	Academic Subject Certificates Awarded	0	0	0	
20d	Other Certificates Awarded	0	0	0	
21	Transfers to UH 4-yr	4	3	3	
21a	Transfers with credential from program	4	0	1	
21b	Transfers without credential from program	0	3	2	

Distance Education: Completely On-line Classes		Program Year		
		08-09	09-10	10-11
22	Number of Distance Education Classes Taught	0	0	0
23	Enrollment Distance Education Classes	0	0	0
24	Fill Rate	0%	0%	0%
25	Successful Completion (Equivalent C or Higher)	0%	0%	0%
26	Withdrawals (Grade = W)	0	0	0
27	Persistence (Fall to Spring Not Limited to Distance Education)	0%	0%	0%

Perkins IV Core Indicators 2009-2010		Goal	Actual	Met
28	1P1 Technical Skills Attainment	90.05	87.10	Not Met
29	2P1 Completion	44.50	35.48	Not Met
30	3P1 Student Retention or Transfer	55.50	67.24	Met
31	4P1 Student Placement	50.50	57.14	Met
32	5P1 Nontraditional Participation	16.00	17.39	Met
33	5P2 Nontraditional Completion	15.10	17.65	Met

Last Updated: November 9th, 2011

Part II: Analysis of the Program

Program Learning Outcome Assessment

All of the program learning outcomes were assessed in the last academic year. ACC 201, Financial Accounting, ACC 202, Managerial Accounting were used to assess PLO 1. ACC 295, Accounting Capstone, assessed all three of the program learning outcomes (see above table). Only the accounting majors in the above courses were assessed for evaluating program learning outcomes.

Assessment tools or methods used

ACC 201 and ACC 295 used accounting projects to assess the course's student learning outcomes. In ACC 202 a project plus embedded exam questions were used to assess student learning outcomes.

Summative evidence

The evidence used to assess, and the results of the assessment for the program learning outcomes, will be discussed separately for each course that was assessed during this review period. Each program assessment is based on the following scale:

Exceeds	Meets	Needs Improvement	Insufficient Progress
Grades of A-B	Grade of C	Grade of D	Grade of F

PLO 1. Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.

ACC 201 Financial Accounting

Two sections of ACC 201, Financial Accounting, were assessed in Fall 2010. Of the 6 accounting majors enrolled in the classes, 100% showed exemplary understanding of course's student learning outcome. All of the course competencies were linked to the course student learning outcomes.

SLO 1: Complete the accounting cycle from source documents to financial statements with emphasis on practical application of accounting principles for a sole proprietorships and partnerships.

A comprehensive accounting problem was used to assess the student learning outcome. The comprehensive problem assessed one of the two student learning outcomes in the course. The comprehensive problem, which is the completion of an accounting cycle, is important because it brings many of the competencies that the student has been learning over numerous chapters together in one problem. Because the student has opportunities to receive assistance with the problem, the final assessment may not be an accurate reflection of that student's knowledge. Accounting faculty will be investigating possible alternative tools to address this issue.

Additional assignments will be used in the future semesters to assess all the student learning outcomes for the course and to insure that it is the student's individual work being assessed.

Program Assessment Rubric for ACC 201 Financial Accounting Fall 2010

Exceeds Meets Needs Improvement No Proficiency

Student Learning Outcome

Complete the accounting cycle from source documents to financial statements with emphasis on practical application of accounting principles for a sole proprietorships and partnerships.	92%	3%	5%	0%
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Average SLO Score for the Course	100%	0%	0%	0%
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ACC 202 Managerial Accounting

ACC 202, Managerial Accounting, was assessed in Fall 2010. Of the eight accounting majors enrolled in this class, 88% showed exemplary understanding of course's student learning outcome; 4% met expectations, and 8% need improvement. All of the course competencies were linked to the course student learning outcomes.

SLO 1: Develop working skills with the goals and methods of generally accepted accounting principles, including partnership accounting, cash flow budgeting, cost and manufacturing accounting.

Multiple embedded exam questions were used to assess SLO 1. All of the students met or exceeded expectation in learning partnership accounting, statement of cash flows and cost allocation to jobs and processes.

SLO 2: Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.

The students performed an analysis of a public traded corporation of their own choosing and wrote a report on their analysis. All of the students exceeded expectation in analyzing financial statements.

SLO 3: Use financial techniques to make managerial and capital investment decisions

Multiple embedded exam questions were used to assess SLO 3. 75% of the students exceed expectations and 25% needed improvement on making managerial decisions on price/product decisions and budgeting. The chapters in the text Accounting by Horngren, Harrison and Oliver that cover SLO 3 present many types of managerial decisions in a surface covering. Unlike previous concepts where there is an in-depth study, these concepts are presented as a survey of different managerial decisions. Two students were not able to master the mathematical computations in the variety of equations required for the problems in the time allowed for these concepts. Additional homework assignments in these areas will be assigned to allow more practice to master the concepts.

Program Assessment Rubric for ACC 202 Managerial Accounting Fall 2010

	Exceeds	Meets	Needs Improvement	No Proficiency
Student Learning Outcome				
Develop working skills with the goals and methods of generally accepted accounting principles, including partnership accounting, cash flow, budgeting, cost and manufacturing accounting.	88%	13%	0%	0%
Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.	100%	0%	0%	0%
Use financial techniques to make managerial and capital investment decisions	75%	0%	25%	0%

Average SLO Score for the Course 88% 4% 8% 0%

ACC 295 ACCOUNTING CAPSTONE

The student learning outcomes for ACC 295 are the Accounting Program Learning Outcomes. Each of the accounting program learning outcomes were assessed in this course by having the students complete various accounting projects and writing assignments. In addition to the accounting program learning outcomes, the student was assessed on his or her knowledge of the following general education standards: written and oral communication, information retrieval, and critical thinking. Creativity and quantitative reasoning were not assessed.

Only accounting majors were enrolled in this course; therefore, the summative results reflects the Spring 2011 accounting major's achievement of the program learning outcomes. Evidence was reported on the fifteen students who completed the course. Three registered students did not complete the course due to problems with family or employment. All of the students who completed the course exceeded in the expectations in all three of the program learning outcomes.

In ACC 295 four assignments were used to assess PLO 1 (financial and managerial accounting). The students had to complete the accounting cycle in two projects. They had to develop a cash budget in another project, and they took a final exam which assessed their understanding of financial statements. Some work on the projects was done in groups which enhanced individual learning and performance. Each student had to submit their own assignment, but as a whole the students showed greater achievement when they had the support of their group.

Two assignments were used to assess PLO 2 (payroll and income tax laws and forms). The students, working independently, were required to journalize payroll entries for their company in one project and completed all the necessary forms for an income tax return problem in a separate assignment.

Two assignments were used to assess PLO 3 (computerized accounting). For the student's company, the student developed one Excel file and linked worksheets to record journal entries, post to ledger, and complete financial statements. The student used the same company information in PLO 1 to complete the accounting cycle in QuickBooks.

The Accounting Program has chosen to assess the College-wide Academic Student Learning Outcomes of written and oral communication and critical thinking because the Accounting Advisory Board wants graduating accounting majors to be proficient in these areas in addition to being proficient in the program learning outcomes. The students were assigned a research paper and a smaller writing assignment to assess their writing and informational retrieval skills. Each student had two oral presentations in the semester. Creating a company with its financial information assessed the students' critical thinking skills. All the students were proficient in these general education standards at a level necessary for their intended role.

Program Assessment Rubric for ACC 295 Accounting Capstone Spring 2011

Exceeds Meets Needs Insufficient
Improvement Progress

Student Learning Outcomes

Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process. 100%

Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws. 100%

Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records 100%

using commercial accounting software, and the use of spreadsheets to solve accounting problems. 100%

Average SLO Score for the course **100%** **0%** **0%** **0%**

Program graduates are able to apply critical reasoning skills to identify and implement solutions to better address the challenges of work and life. 100%

Program graduates engage in effective, responsible and professional oral communications appropriate to specific audiences and purposes. 100%

Program graduates are able to write effectively to convey ideas that meet the needs of specific audiences and purposes. 100%

Program graduates are able to access, evaluate, use, and communicate information ethically and responsibly for personal, professional, and community benefit. 100%

The students came into the course with a good foundation of accounting, but they lacked the practice and over-all view of the accounting cycle. By the end of the course, the students had completed numerous projects where they had to apply the knowledge that they had learned from previous courses. It reinforced their previous learning and gave them more confidence in their own knowledge and abilities. The students worked in groups to create their own company and to develop a cash flow statement and business transactions related to their company. The groups provided a synergy and enthusiasm for completing the assignments. When the group of students worked well together, the project reflected the positive attitude and contributions of each member.

At the conclusion of the course, the students completed a self-assessment of their own learning of the program learning outcomes. The students were more critical or less confident in their own learning than was indicated in the performance of their projects. The four highest areas of concern in their assessment are preparing a cash flows statement, calculating cost of goods sold for a manufacturing company, preparing an income tax return, and maintaining books on QuickBooks. Statement of Cash Flows is taught only in one course, ACC 202; the statement that the students had to complete in one of the projects in ACC 295 was a difficult one; therefore, it is understandable that some students would think that they needed improvement on this subject. The cost of manufacturing was not reinforced in ACC 295; because it was covered in a previous semester in ACC 202, the topic was not fresh in the student's mind. It is not clear why the students felt they needed improvement with QuickBooks; the Accounting faculty will consider revisions to QuickBooks assignment. All of the students exceeded or met expectations on completing the tax return problem in ACC 295, but taxation is a complex subject and most non-professionals do not feel confident in their knowledge of the tax law. Accounting faculty, in collaboration with the Accounting Advisory Committee, will be exploring ways to address these concerns during the next academic year.

ACCOUNTING 295 Spring 2011

Self-Assessment of Program Learning Outcomes

	Exemplary	Proficient	Needs Improvement	Insufficient Progress
I am able to record transactions using rules of debits and credits	23%	69%	8%	
I am able to record transactions in general and specialized journals following GAAP	15%	77%	8%	
I am able to post transactions to ledgers and complete a trial balance	54%	46%		

I am able to calculate and record adjusting entries (including depreciation, inventory, accrued interest, and accrued wages	16%	69%	15%
I am able to complete a end of period worksheet	47%	38%	15%
I am able to prepare an income statement	62%	38%	
I am able to prepare a multi-step balance sheet	23%	77%	
I am able to prepare a cash flow statement	8%	54%	38%
I am able to calculate cost of goods sold for a manufacturing company	31%	46%	23%
I am able to file a personal income tax return following IRS tax laws	46%	23%	31%
I am able to calculate payroll (wages and deductions)	69%	23%	8%
I am able to maintain a bookkeeping system on Quickbooks	54%	15%	31%
I am able to use Excel to solve accounting problems	67%	33%	

What we discovered about student learning

Our accounting majors have demonstrated that they have learned the program learning outcomes for the AAS degree in Accounting. The emphasis on activity-based learning has provided the students with the sufficient in-class problem solving for the student to master the learning outcomes.

Evidence that results of student learning has been discussed with Program Advisory Board.

The Accounting Advisory Board meets annually in October. The Annual Program Review, curriculum revisions, and assessment are discussed. The Board has made no recommendations.

Changes made in curriculum or pedagogy to improve student learning and the results of those changes.

In recent years, the accounting faculty have used activity-based learning. The instructors give short lectures to present concepts, demonstrate accounting problems then have the students do practice problems in class to reinforce their learning. This method has proven successful in students learning.

Programs strengths and weaknesses.

Strengths:

- Qualified and dedicated faculty who have varied strengths and expertise in the accounting curriculum
- Offer courses via multiple distance education modes, making the program accessible to students statewide, but especially to those students on Lahaina, Molokai, Lanai, and Hana, as well as to students who cannot attend classes due to work schedules
- Educates a healthy number of accounting majors each semester; the Accounting Program continues to be a viable and marketable program for our community
- Continuing strong job market for accounting graduates
- Train students to become employed in a related field or transfer to a four-year degree institution

- Offer appropriate courses to enable students to continue through the program, both during the day and evening
- Articulated with the UH-West Oahu BA in Business Administration, which is offered through the University Center on the UH Maui College campus
- Leader in assessment
- Supportive Advisory Board who are helpful with curriculum and program outcomes

Challenges:

- Competition with baccalaureate degree programs
- Economic realities of living in Hawaii
- Job market does not value the AAS degree in Accounting
- Student goals of job training versus degree seeking
- Rigor of accounting courses compared to other business courses
- Difficulty in finding enough meaningful internship or cooperative education positions for our majors

University of Hawaii Community College Instructional Annual Report on Program Data

The Accounting Program received an overall program health rating for 2010-11 of Healthy. Demand and efficiency indicators received a healthy rating. Effectiveness was rated as cautionary because degrees/number of majors was 19% (percent greater than 20% is healthy). Over the past two years, the number of accounting majors increased 30% (76 to 99) and the number of degrees awarded increased 217% (6 to 19). It generally takes our majors longer than two years to earn their degrees; therefore, the percent of majors earning their degrees will take a few years to increase to meet the increase in enrollment. Over this time period, the degrees/number of majors has increased from 8% to 19%; there has been marked improvement in this area. Also in Effectiveness, the degrees/replacement positions was 73% (75% to 150% is healthy). The program is improving in graduating students to meet county job demand; two years ago, degrees/replacement positions was 18%. The Accounting Program has made significant improvements in Effectiveness Indicators over the past two years.

Part III: Action Plan

Planned changes (pedagogy, curriculum) to improve learning

The activity-based approach to learning has proven successful. Our accounting majors are demonstrating that they have learned the program learning outcomes for the AAS degree in Accounting. In the capstone course, we found that the students are not confident in their ability to prepare the Statement of Cash Flows; additional problems will be added to the capstone course to provide additional practice.

The following 2010-2011 goals were met during this academic period:

- All of the accounting courses have been revised in accordance with the PCC, and submitted to the Curriculum committee for the five-year review.
- Completed course assessment for ACC 201, ACC 202 and ACC 295. The results were discussed with the Accounting Advisory Board.

Specific Goals for 2011-2012:

- Complete course assessment for ACC 134, ACC 202, and ACC 255.
- Engage in discussions to require students to have specific educational requirements to be declared an accounting major.
- Explore the possibility of offering select online accounting courses.

Part IV: Resource Implications

For the next biennium, the following items are requested to be included in the budget:

- New computers for Ka Lama 204, \$26,000.
- White board for Ka Lama 107, \$500
- Refurnish Ka Lama for a better learning friendly environment, \$5,000

Program Student Learning Outcomes

The program learning outcomes for the Accounting Program are the following:

PLO 1. Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.

PLO 2. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.

PLO 3. Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

Map of Program Learning Outcomes by Course

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
PLO 1	3	3	2	1	1	3	3	3	3	3
PLO 2	1	0	3	3	3	1	1	1	0	2
PLO 3	0	0	1	0	0	3	3	0	1	3

Accounting Assessment Plan: Time Table

	F 2009	SP 2010	F 2010	SP 2011	F 2011	SP 2012	F 2012	SP 2013	F 2013	SP 2014
PLO 1										
ACC 124	E						E			
ACC 201			E					E		
ACC 202			E		E					E
PLO 2										
ACC 132							E			
ACC 134					E				E	
PLO 3										
ACC 150		E						E		
ACC 255						E				E
PLO 1,2,3										

ACC 295		E		E															
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