

**UNIVERSITY OF HAWAI'I MAUI COLLEGE**

**2009 - 2010 Annual Program Review**

**Associate in Applied Science  
Accounting**

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October 22, 2010**

**OVERVIEW:**

University of Hawai'i Maui College (UH Maui College) is a learning-centered institution that provides affordable, high quality credit and non-credit educational opportunities to a diverse community of lifelong learners.

We envision a world-class college that meets current and emerging Maui County education and training needs through innovative, high quality programs offered in stimulating learning environments. The College mission, goals, and actions will be guided by the Native Hawaiian reverence for the ahupua'a, a practice of sustaining and sharing diverse but finite resources for the benefit of all.

*Mission and Vision of the Program:*

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 AAS accounting degree is structured so students can complete the degree over a two year period (Appendix A); however, many accounting students take longer to complete their course work due to employment and family commitments.

**ASSESSMENT OF STUDENT LEARNING:**

Program Learning Outcomes:

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

1. Demonstrates satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally 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.
2. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
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<br>124 | ACC<br>125 | ACC<br>132 | ACC<br>134 | ACC<br>137 | ACC<br>150 | ACC<br>155 | ACC<br>201 | ACC<br>202 | ACC<br>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          |

### Map of General Education Outcomes by Course\*

[illegible]

\*3 *Major Emphasis*: The student is actively involved (uses, reinforces, applies, and evaluated) in the student learning outcomes. The learner outcome is the focus of the class.

2 *Moderate Emphasis*: The student uses, reinforces, applies and is evaluated by this learner outcome, but it is not the focus of the class

1 *Minor Emphasis*: The student is provided an opportunity to use, reinforce, and apply this learner outcome but does not get evaluated on this learner outcome

0 *No Emphasis*: The student does not address this learner outcome

Program learning outcomes to be assessed each year of the program review cycle. Identify the program learning outcomes by number

**Assessment Timetable**

| PLO | FL 2009                    | SP 2010                | FL 2010 | SP 2011 | FL 2011     | SP 2012 |
|-----|----------------------------|------------------------|---------|---------|-------------|---------|
| 1   | ACC 124/125<br>(completed) | ACC 295<br>(completed) | ACC 201 | ACC 202 | ACC 124/125 | ACC 295 |
| 2   |                            | ACC 295<br>(completed) | ACC 134 |         | ACC 132     | ACC 295 |
| 3   |                            | ACC 150<br>(completed) |         | ACC 155 |             | ACC 295 |

All of the program learning outcomes were assessed during the 2009-2010 academic year. Evidence was collected in ACC 124 during Fall 2009 to assess PLO 1. Evidence was collected in ACC 150 in Spring 2010 to assess PLO 3, and evidence was collected in ACC 295 to assess all of the program learning outcomes in Spring 2010.

**Evidence and results of Student Learning:**

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

|               |            |                       |                           |
|---------------|------------|-----------------------|---------------------------|
| (4) Exceeds   | (3) Meets  | (2) Needs Improvement | (1) Insufficient Progress |
| Grades of A-B | Grade of C | Grade of D            | Grade F                   |

**ACC 295 Accounting Capstone**

Each of the accounting program learning outcomes were assessed in this course by having the students complete various 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, critical thinking, and quantitative reasoning. Creativity was not assessed.

Only accounting majors were enrolled in this course; therefore, the summative results reflects the Spring 2010 accounting graduates' achievement of the program learning outcomes. Evidence was reported on the eleven students who completed the course. Three registered students did not complete the course due to illness or problems with work load. For PLO 1, 82% (9 of the 11 students) showed exemplary understanding of the financial and managerial accounting; one student (9%) met expectations, and one student needs improvement. For PLOs 2 and 3, 91% (10 of the 11 students) showed exemplary understanding and one student (9%) met expectations.

The student learning outcomes for the capstone course are the same as the program learning outcomes. 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. The students did not perform as well on the final exam (55% exceeded expectation, 18% met expectation, 18% needs improvement, and 9% had insufficient progress) because the exam questions may have been poorly written and did not accurately assess the students' knowledge.

| <b>Program Assessment Rubric for ACC 295 Accounting Capstone</b>   |                |              |                          |                              |
|--|----------------|--------------|--------------------------|------------------------------|
|  | <b>Exceeds</b> | <b>Meets</b> | <b>Needs Improvement</b> | <b>Insufficient Progress</b> |
| <b>Program Learning Outcomes (PLOs)</b>  |                |              |                          |                              |
| 1. Demonstrates 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. | 82%            | 9%           | 9%                       | 0%                           |
| 2. Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.  | 91%            | 9%           | 0%                       | 0%                           |
| 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.  | 91%            | 9%           | 0%                       | 0%                           |
| <b>Average PLO Score for the course</b>  | <b>88%</b>     | <b>9%</b>    | <b>3%</b>                | <b>0%</b>                    |
| Program graduates are able to apply critical reasoning skills to identify and implement solutions to better address the challenges of work and life.   | 100%           | 0%           | 0%                       | 0%                           |
| Program graduates engage in effective, responsible and professional oral communications appropriate to specific audiences and purposes.  | 100%           | 0%           | 0%                       | 0%                           |

|   |      |    |    |    |
|---|------|----|----|----|
| Program graduates are able to write effectively to convey ideas that meet the needs of specific audiences and purposes.                                       | 100% | 0% | 0% | 0% |
| Program graduates are able to access, evaluate, use, and communicate information ethically and responsibly for personal, professional, and community benefit. | 100% | 0% | 0% | 0% |
| Program graduates are able to synthesize and articulate information using appropriate mathematical methods to logically address real-life situations.         | 100% | 0% | 0% | 0% |
| Program graduates are able to express originality through a variety of forms.   |      |    |    |    |

Two assignments were used to assess PLO 2 (payroll and income tax laws and forms). The students 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. Ninety-one percent of the students exceeded expectation on PLO 2, and 9% (one student) met expectation.

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 to complete the accounting cycle in Quickbooks®. Ninety-one percent of the students exceeded expectation on PLO 3, and 9% (one student) met expectation.

On the student evaluation, one student wrote, *"I liked that we were more hands on; opposed to being given a problem to solve. I liked the fact that we had to create a company and do all the financial work. Having to do this really forced me to work on my weak points and I really appreciated that! I have more confidence in what I know after taking this class!"* Another wrote, *"I liked that it pushed me. The knowledge that I learned from this class was hands on. I obtained a better understanding of accounting."*

The instructor discovered in teaching this course that the students came into the course with a good foundation of accounting, but they lacked the practice and holistic 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 confidence in their own knowledge and abilities. The students worked in groups to start 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. In one group, all the members but one quit attending for various reasons unrelated to the class. The remaining student was a weak student who did not gain much through his experience. The instructor assessed individual performance in the portion of the projects where the student was to work independently.

### **Planned changes to ACC 295**

ACC 295 was offered for the first time in the spring 2010 semester. The projects that were used succeeded in having the students apply the knowledge gained in previous courses. The students gained knowledge and confidence when they researched their problems and found solutions. Through this first experience it was determined that the time allotted for the assignments needed to be adjusted. It took the students longer to complete some of the assignments than anticipated. Directions for the projects will be clearer in the future to eliminate confusions that the students encountered in this semester.

The greatest change will be rewriting the final exam. The exam contained some questions from a text that was not used in our program, and did not adequately assess the knowledge gained from completing the semester's projects.

## **ACC 150 Accounting Using QuickBooks®**

Program Learning Outcome 3 was assessed for ACC 150, and the assessment rubric is presented below. The course competencies listed below link directly to Program Learning Outcome 3:

- Recognize, record, and print required transactions for a service-based businesses to include, but not limited to, cash management including bank reconciliations, cash receipts and receivables, cash payments and payables, modifying records, end-of-period adjustments, & viewing and printing select financial documents;
- Recognize, record, & print required transactions for a merchandising-based businesses to include, but not limited to, cash management including bank reconciliations, cash receipts and receivables, cash payments and payables, inventory control, modifying records, end-of-period adjustments, & viewing and printing select financial documents;
- Recognize and record and print required transactions to include, but not limited to, employee payroll transactions, employer payroll transactions, data modifications, payroll liabilities and payment, and required tax reports such as W-2's, Form 940 and 941;
- Recognize and record and print required transactions to include, but not limited to, employee payroll transactions, employer payroll transactions, data modifications, payroll liabilities and payment, and required payroll tax documents; and
- Computerize a manual accounting system.

The textbook used for ACC 150 is broken into modules that make teaching the course via independent study very successful. Chapter 1 introduces the basics of QuickBooks® and outlines what is expected of students to complete all assignments. The remainder of the text is subdivided into a series of modules consisting of one-three chapter tutorials, which are followed by summary Practice Sets. A fictitious company is provided to the students as a CD that comes with the text or is available online. Company material was also uploaded into Laulima. Students work through the chapter material independently as the textbook provides step-by-step instructions on how to analyze and record the required information into QuickBooks®. The text is very recipe based, i.e. there are very detailed instructions on what to do followed by a textbook picture of what their screen should look like. Students were pushed very hard to work as independently as possible; however, the instructor was always available to help them should they encounter difficulties.



Each module is followed by a Practice Set that serves as a summary assignment of the material the students have learned by working through the chapters tutorials. The Practice Sets differ from the chapter tutorial in that the textbook does not provide the step-by-step instructions that were available during the chapter tutorials. The students complete the Practice Sets and submit them on assigned dates. The Practice Sets are graded and returned to the students on a timely basis so they can review their work and obtain answers or clarification. The Practice Sets then become the basis for the assessment results found in the table below.

| <b>Program Assessment Rubric for ACC 150 Accounting Using QuickBooks®-Spring 2010</b>   |                |              |                          |                              |
|---|----------------|--------------|--------------------------|------------------------------|
|   | <b>Exceeds</b> | <b>Meets</b> | <b>Needs Improvement</b> | <b>Insufficient Progress</b> |
| <b>Program Learning Outcomes (PLOs)</b>   |                |              |                          |                              |
| 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.  | 95%            | 0%           | 0%                       | 5%                           |
|   |                |              |                          |                              |
| <b>Course Student Learning Outcomes (SLOs)</b>  |                |              |                          |                              |
| SLO 1. Utilizing the QuickBooks® software, recognize, record, and print required transactions for a service-based businesses to include, but not limited to, cash management including bank reconciliations, cash receipts and receivables, cash payments and payables, modifying records, end-of-period adjustments, & viewing and printing select financial documents.                        | 87%            | 3%           | 7%                       | 3%                           |
| SLO 2. Utilizing the QuickBooks® software, recognize, record, & print required transactions for a merchandising-based businesses to include, but not limited to, cash management including bank reconciliations, cash receipts and receivables, cash payments and payables, inventory control, modifying records, end-of-period adjustments, & viewing and printing select financial documents. | 92%            | 3%           | 0%                       | 5%                           |
| SLO 3. Utilizing the QuickBooks® software, recognize and record and print required transactions to include, but not limited to, employee payroll transactions, employer payroll transactions, data modifications, payroll liabilities and payment, and required tax reports such as W-2's, Form 940 and 941.  | 86%            | 10%          | 0%                       | 4%                           |
| SLO 4. Utilizing the QuickBooks® software, recognize and record and print required transactions to include, but not limited to, employee payroll transactions, employer payroll transactions, data modifications, payroll liabilities and payment, and required payroll tax documents.  | 86%            | 10%          | 0                        | 4%                           |
| SLO 5. Utilizing the QuickBooks® software, computerize a manual accounting system   | 84%            | 11%          | 0%                       | 5%                           |

A total of five Practice Sets were required throughout the semester and became the basis of the course assessment:

- Practice Set 1: Computer Consulting (SLO 1)
- Practice Set 2: Help For You (SLO 1)
- Practice Set 3: Mountain Sports (SLOs 1 & 2)
- Practice Set 4: Golf World (SLOs 1 & 2)

- Practice Set 5: Book Store (SLOs 1-5)

Evidence is reported on 19 students who completed the course. Three registered students did not complete the course due to illness or personal or workload problems and are not included in the analysis.

The data demonstrate that more than 90% of students taking the course meet or exceed the intended course outcomes. When linked to the program outcome being assessed by this course, students exceed in the course at a rate of 95%. This is thought to be a result of the independent study method of instruction that has been used over the years. Since this course is very hands-on, it was found that students react very well to working independently, and at their own pace, to complete their work. Recently, this learning method has become more popular with some of the work at Cleveland State Community College using the Emporium Model that has recently been introduced into our remedial math courses using MyMathLab, a program and learning style not dissimilar to what was used in ACC 150.

### **Planned changes to ACC 150**

There are no immediate plans to change from a learning mode that has proven extremely successful in ACC 150. Instructors plan to continue this method and, if fact, have begun to introduce the emporium model into ACC 155 (Using Spreadsheets in Accounting) that is scheduled for assessment evaluation in Spring 2011.

## **Accounting 124 Principles of Accounting I**

Program Learning Outcome 1 was assessed for ACC 124 for the Fall 2009 semester, and the assessment rubric is presented below. The course competencies listed below link directly to Program Learning Outcome 1:

- apply the basic accounting equation;
- define basic accounting terminology;
- classify accounts and apply the concept of debit and credit;
- analyze and record business transactions in general and/or special journals utilizing the double entry method;
- post transactions from the journal to accounts in the general ledger and subsidiary ledgers;
- explain the concept and steps of the accounting cycle;
- complete end-of-period worksheet;
- prepare an Income Statement, Statement of Owner's Equity, and Balance Sheet;
- journalize and post adjusting and closing entries for service and merchandising companies;
- prepare post-closing trial balance;
- prepare a bank reconciliation report
- explain proper internal control procedures for cash, including petty cash and change funds;
- explain the process of payroll accounting in terms of employee earnings, deductions, and employer responsibilities for taxes, payments and reports.

The tool chosen for assessment consists of a comprehensive problem that covers the complete accounting cycle. This assignment was chosen at the recommendation of faculty to the accounting advisory committee who agreed that, at this introductory level, students need to be very familiar with all of the components of the accounting cycle if they are to succeed as students and be productive employees. It was decided to initially concentrate on the mechanics of recording, reporting and preparing the essential financial information that can be generated as a result of completing the cycle. As such competencies such as bank reconciliations, cash control, and payroll were not the main focus of the problem and the assessment. Payroll is covered in detail in PLO 2 that is assessed in ACC 132 and 134 while bank

reconciliation and cash control will be integrated into the assessment of ACC 125, and will be added to the ACC 124 assessment during the next round. Currently these topics are accessed via examinations and are not included in this discussion.

| <b>Program Assessment Rubric for ACC 124 Principles of Accounting I-Fall 2009</b>   |                |              |                          |                              |
|---|----------------|--------------|--------------------------|------------------------------|
|   | <b>Exceeds</b> | <b>Meets</b> | <b>Needs Improvement</b> | <b>Insufficient Progress</b> |
| <b>Program Learning Outcomes</b>  |                |              |                          |                              |
| 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. | 80%            | 7%           | 6%                       | 7%                           |

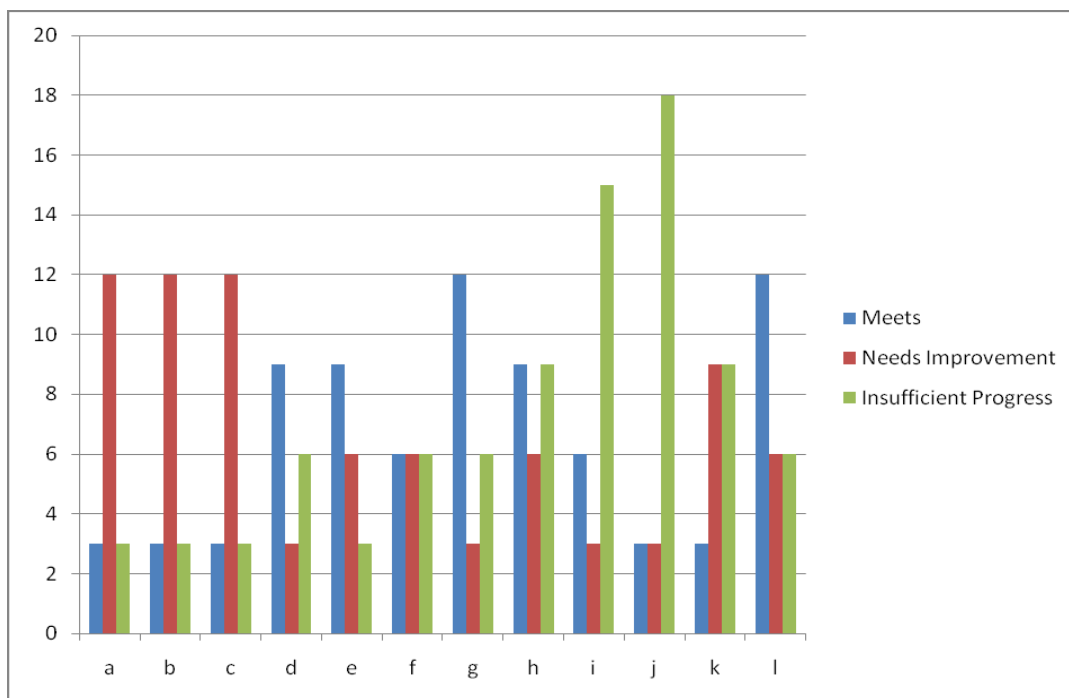
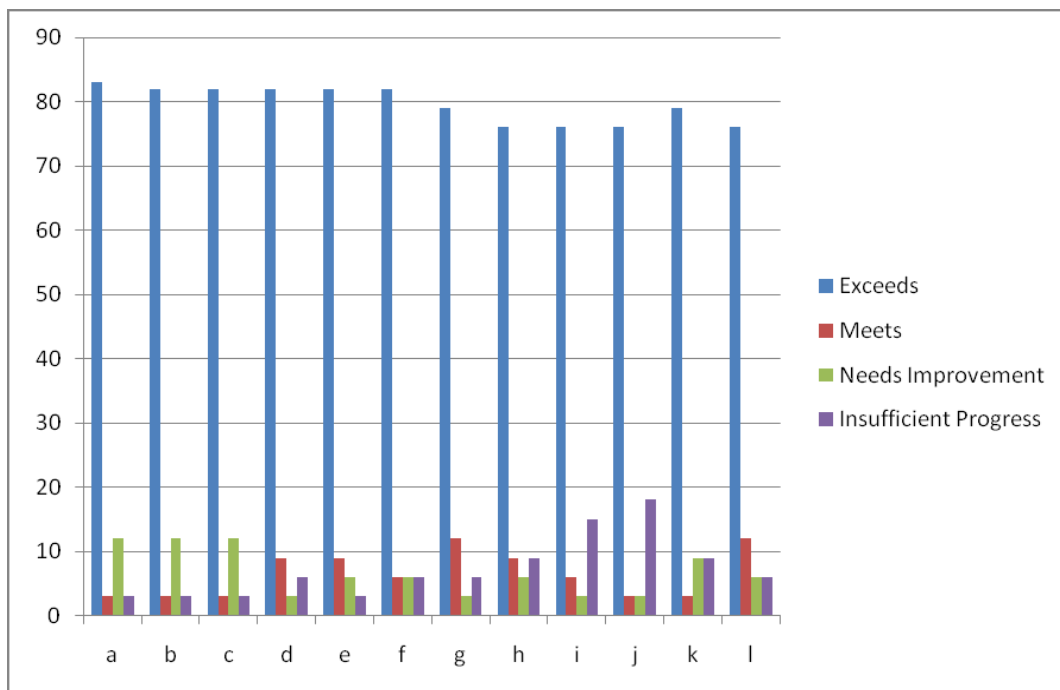
### **SLOs for the Comprehensive Problem**

|  |     |     |     |     |
|--|-----|-----|-----|-----|
| a. Analyze and journalize daily accounting transactions in appropriate journals  | 82% | 3%  | 12% | 3%  |
| b. Post accounting transactions from journals to ledgers   | 82% | 3%  | 12% | 3%  |
| c. Prepare a Trial Balance to prove total debits equal total credits   | 82% | 3%  | 12% | 3%  |
| d. Analyze period ending adjusting entries and enter results on a eight or ten column worksheet  | 82% | 9%  | 3%  | 6%  |
| e. Complete a eight or ten column worksheet that calculates net income or net loss   | 82% | 9%  | 6%  | 3%  |
| f. Prepare a single or multi-step Income Statement that balances net income or loss on the worksheet   | 82% | 6%  | 6%  | 6%  |
| g. Prepare a Statement of Owners' Equity   | 79% | 12% | 3%  | 6%  |
| h. Prepare a classified Balance Sheet that balances ending owners capital to the Statement of Owners Equity  | 76% | 9%  | 6%  | 9%  |
| i. Journalize and post the adjusting entries   | 76% | 6%  | 3%  | 15% |
| j. Journalize and post the closing entries   | 76% | 3%  | 3%  | 18% |
| k. Prepare a post-closing Trial Balance that proves total debits equal total credits   | 79% | 3%  | 9%  | 9%  |
| l. Balance the total of accounts receivable and accounts payable subsidiary ledgers to their respective control accounts, accounts receivable and accounts payable | 76% | 12% | 6%  | 6%  |

Two sections of ACC 124, including both accounting and non accounting majors, were taught during the Fall 2009 semester by two different instructors, and a total of 33 Comprehensive Problems were collected from both classes and assessed. Between 79%-94% of the sampled students either Meet or Exceed the SLOs.

The data from the above table indicate that, on average, more than 79% of students taking the course met or exceeded the intended problem SLO. When linked to the program outcome being assessed by this course, students exceed in the course at a rate of 80%. The graphs below were prepared to help

illustrate areas of potential concern and improvement. To more clearly illustrate potential outcomes that may need to be addressed, the 'Exceeds' category has been omitted from the second graph.



The data on the second graph illustrate three distinct groupings in the level of success for some of the students to master certain outcomes. The first area includes outcomes a-h. These outcomes are indirectly linked to a thorough understanding of the concepts of debit and credit that are used to analyzing a transaction prior to recording it, and the use of special journals. Another possibility is certain students, even though they have passed the withdrawal date, are discovering that accounting may not be their area of interest.

The third, and most pronounced grouping, including outcomes i-l, are more difficult to evaluate from a learning perspective as it has been found many of the students who do poorly in these areas are those who, even though warned not to, have put the problem off until the last minute and run out of time. More research is required to address this.

#### **Planned changes to ACC 124**

The Comprehensive Problem approach has proved to be an effective tool to assess student success in mastering the fundamental concepts of the accounting cycle and demonstrating their learned skills to perform the operations required of an entry level bookkeeper or accounting trainee. However, the data also demonstrate some areas where additional instruction is needed. The most important of these is the concept of analyzing and recording transactions utilizing the concepts of debit and credit. Two other areas include the adjusting process and completing the accounting cycle; however, it's not clear if the lower scores in these areas are a result of not understanding the material, or just because the students put off completing the report until the last minute.

Faculty have found recent success in the classroom by limiting their lecture during class, and spending more time having students complete short assignments. This gives the faculty more time to actually observe each students work, answer their questions, and clarify the important concepts. The plan for ACC 124 is to continue with this teaching method and spend as much time doing hands-on accounting rather than simple lecture/homework, which blends well with the discussions earlier for ACC 150 and ACC 295. It will also be important to include our accounting lecturers in the discussions for feedback and continuity.

## **ANALYSIS OF THE PROGRAM BASED ON ANNUAL REPORT OF PROGRAM DATA (ARPD):**

Annual Report of Program Data (ARPD) tables are presented in Appendix C. For academic year 2009-10, Accounting's overall program health score for 2009 is 3.5 (sum of the last column) that places the Accounting Program in the overall Cautionary category (5-6: Healthy; 2-4: Cautionary; 0-1: Unhealthy). Detailed instructions for calculations for ARPD quantitative data are available at <http://www.hawaii.edu/offices/cc/arpd/index.php>.

Program Efficiency remains healthy; however, Effectiveness remains at a Cautionary status, while Demand has fallen from healthy to cautionary. The table below summarizes the elements examined to determine a healthy, cautionary, or unhealthy status and includes values for the accounting program for academic years 2008-09 and 2009-10.

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

#### **Overall Program Health (2009-10) – Cautionary\***

| Criteria   | Classification Values  | 08-09    | 09-10    | 09 Indicators    |
|--|--|----------|----------|------------------|
| <b>Demand :</b><br>No. Majors/New & Replacement County Positions | Healthy (H): 1.5-4.0<br>Cautionary (C): .5-1.49; 4.1-5.0<br>Unhealthy (U): <.5; >.5    | 2.3 (H)  | 4.6 (C)  | Cautionary (1.0) |
| <b>Efficiency :</b><br>Class Fill Rate                           | Healthy (H): 75-100%<br>Cautionary (C): 60-74%<br>Unhealthy (U): <60%                  | 71% (C)  | 78% (H)  | Healthy (1.5)    |
| Students/BOR Faculty Ratio                                       | Healthy (H): 15-35<br>Cautionary (C): 36-60; 7-14<br>Unhealthy: 61+; less than 6       | 34 (H)   | 44 (C)   |                  |
| <b>Effectiveness:</b><br>Degrees earned/ No. majors              | Healthy (H): > 20%<br>Cautionary (C): 15-20%<br>Unhealthy (U): <15%                    | 18% (C)  | 15% (C)  | Cautionary (1.0) |
| Degrees earned/Annual new & replacement positions                | Healthy (H): .75-1.5<br>Cautionary (C): .25-.75; 1.5-3.0<br>Unhealthy (U): <.25; > 3.0 | 0.42 (C) | 0.71 (C) |                  |
| Persistence Fall to Spring                                       | Healthy (H): 75-100%<br>Cautionary (C): 60-74%<br>Unhealthy (U): <60%                  | 72% (C)  | 69% (C)  |                  |

\* Accounting's overall program health score for 2009 is 3.5 (sum of the last column) that places the Accounting Program in the overall Cautionary category (5-6: Healthy; 2-4: Cautionary; 0-1: Unhealthy). Detailed instructions for calculations for ARPD quantitative data are available at <http://www.hawaii.edu/offices/cc/arpd/index.php>

Demand data are a function of the number of accounting majors and the number of replacement county positions. This score increased from 2.3 to 4.6 over the years 2008-09 to 2009-10 which placed it just over the high end of the healthy bracket (4.0). An increase in the ratio suggests a link to the increased enrollment at the college due to the unexpected economic slowdown. More students in college and less employment opportunities lead to a higher demand ratio which is what the data is reporting. It's assumed this ratio will return to the healthy category as the economy improves and more job opportunities return.

All three categories that make up the Effectiveness element of the data remain at cautionary levels. The first criteria (Degrees earned/No. of majors) show a drop from 18% to 15% from 2008-09. This decrease seems to also be a result of the unexpected economic slowdown as more students return to school and will not be expected to graduate for at least two years. It is expected this ratio will approach a healthy status as these newly enrolled students graduate from the program. In addition, approximately half of the declared accounting have not taken an accounting course; it is questionable if these are serious and dedicated account majors.

Although still in the cautionary category, the second criteria (Degrees earned/Annual new & replacement positions) show good improvement from 42% to 71% from 2008-09 to 2009-10. Although this criteria can also be explained by the slowdown of the economy (a drop in new job opportunities) an opportunity exists



to retain many of the newly enrolled students as the economy improves. This will increase the graduation rate which should keep moving the ratio to a healthy level even as job opportunities return. Accounting faculty will be working closely with the transition specialist for ways to make this happen.

The drop in the persistence ratio is surprising and a reason for the drop is not known at this time. Discussions with students have indicated that higher tuition rates and loss of employment may be contributing to the fall. Faculty will be discussing this among themselves and working closely with the transition specialist to determine the reason for the drop and developing ways to reverse the trend. Additionally, in the past two years the number of accounting majors has increased 45% (67 to 97). An increasing number of students are not 'college ready' and either change majors or did not continue after their first semester.

#### **Perkins IV Core Indicators 2008-09**

All Perkins Core Indicators for currently reported academic year 2009-10 were met except 2P1 Completion (Appendix C). The Completion Rate is defined as concentrators\* who receive a degree or certificate in a CTE program who have stopped program participation in the year reported divided by concentrators who have stopped program participation in the year reported. The state goal set by the negotiating team for 2009-10 is 44.00. The accounting program's rating of 19.05 falls below this mark.

| 2009-10        |  |  |            |                |         |
|----------------|--|--|------------|----------------|---------|
|                |  |  | State Goal | College Actual | Met     |
| 2P1 Completion |  |  | 44.0       | 19.05          | Not Met |

\* Students earning two (2) or more credits in one program area

Many of our accounting majors attend school part-time (average course loads are under ten credits a semester); therefore, it takes students longer (up to four years) to complete the program than the typical two years for community colleges. Other students, who are employed, are taking accounting courses for job skills without a goal of earning a certificate or degree, yet still declare themselves as accounting majors.

#### **Strengths and Weaknesses:**

The Accounting Program can be summarized as follows:

- The faculty in the Accounting Program have varied strengths and provide expertise in all classes in the accounting curriculum
- The Accounting Program offers its courses via multiple distance education modes, making the program accessible to students statewide, but especially those students on Moloka'i, Lana'i, and Hana, as well as students who cannot attend classes due to work schedules
- By educating a healthy number of accounting majors each semester, the Accounting Program continues to be a viable and marketable program for our community
- The Accounting Program continues to train students who become employed in a related field or transfer to a four-year degree institution
- The Accounting Program has offered appropriate courses to enable students to continue through the program, both during the day as well as evening hours
- The Accounting Program has been articulated with the UH-West O'ahu BA in Business Administration offered in Maui County. The articulation agreement is currently up for renewal and should be completed during the next academic year.
- The Program Coordinator and faculty have been participating in Assessment Workshops
- The Accounting Advisory Board is very supportive of the Accounting Program and helpful with curriculum and program outcomes.

As strong as any program is, there are challenges and opportunities that need to be addressed. Among these are:

- Competition with baccalaureate degree programs. Educational opportunities in business have increased for Maui students. Students are enrolling in the transferable accounting classes, but fewer are taking the vocational classes
- Economic realities of living in Hawai'i
- Job market does not value an AAS degree
- Student goals of job training versus degree seeking
- Rigor of accounting courses compared to other business courses

### **Results from Previous Goals**

The following action plan was developed during last year's Comprehensive Program Review:

Focus on retention and persistence without sacrificing rigor by

- Actively participating in program student advising
- Using program and course assessments to focus on student learning
- Using assessment to better assist the student in learning and then adjust our teaching and assessment methods to improve learning outcomes

*Accounting faculty continue to be very active in one-to-one advising of students on an as needed or requested basis. Faculty also work closely with the accounting counselor and have begun working with our transition specialist to track students for retention, persistence, and graduation rates to meet the 2015 goal of a 25% increase in graduates. Faculty continue to participate each semester in pre-registration advising and scheduling. Our assessment process is highly developed as outlined in this report.. SLOs and PLOs have been developed and linked. We are currently in the process of closing the assessment loop and gathering evidence to demonstrate student learning. The capstone course has been developed and proved successful in its first offering in Spring 2010.*

#### Specific Outcomes:

- Move the Degrees earned/Majors ratio from its current 18.4% towards a goal of 21%, an increase of 2.6%

*This goal was not met as the ratio actually decreased from 18% to 15% which places it at the low end of the cautionary rating; however this fails to take into account the large influx of new students returning to college due to the unexpected poor economy who, if they persist, will not graduate for at least two years.*

- Improve Persistence from its current 72% towards a goal of 75%, an increase of 3%

*This goal was also not met as Persistence also decreased to 69%. This can be traced to better tracking of majors by accounting faculty and our transition specialist to insure those declaring accounting as their major are degree seeking candidates, and those who are not have been removed from the count.*

- Move the Degrees earned/Annual New Replacements ratio from its current 42% towards a goal of 50%, an increase of 8%

*This goal was met as the ratio increased to 71%.*

Continue the work on assessment by closing the assignment loop by developing the rubrics to link the assignments to student learning outcomes in selected accounting courses

Specific Outcomes:

- Target courses include ACC 124/150/295
- Beginning the process of collecting evidence to show student achievement of program learning outcomes for selected accounting

*These outcomes are the subject of this report.*

**Action Plan**

The accounting faculty have been utilizing Laulima to provide instructional material and using class time to demonstrate problems and having students practice accounting problems. The hands-on approach to learning has improved student learning. We will be trying MyAccountingLab, software provided by Prentice Hall, to see if the additional problems provided by this software will improve student learning. If MyAccountingLab is incorporated into ACC 201 and ACC 202 as a requirement, Ka Lama 204 will need to be refigured to increase the seating capacity and number of computers.

At the last PCC meeting in Fall 2009, the community college accounting faculty agreed on common course descriptions, alphas, and student learning outcomes for all accounting courses except ACC 201/202. These two courses were not included since they are also taught at UH Manoa, Hilo, and West Oahu. There is not general agreement among those campuses on the course SLOs nor the distribution of the course content between the two courses. The PCC approved curriculum is scheduled to be submitted to Curriculum Committee after approval at the department level in Fall 2010.

Specific Goals for 2010 – 2011:

- Submit accounting curriculum modifications approved by the accounting PCC to the Curriculum Committee and Academic Senate in Fall 2010: ACC 124, 125, 132, 134, 150, and 155;
- Complete course assessment for ACC 134 and 201 (Fall 2010); and ACC 155 and 202; (Spring 2011);
- Review results of annual Program Review with the Accounting Advisory Committee for their feedback and suggestions;

- Engage in preliminary discussions to require students to have specific educational requirements to be declared an accounting major;
- Work with our transition specialist and accounting counselor to more clearly define our accounting majors, and increase our retention and persistence by a minimum of 5%;
- Explore the possibility of offering select online accounting courses.

## **APPENDIX A**

## 18 Accounting

The Accounting program at UH Maui College is designed to prepare students for entry-level positions in the accounting profession within government and private business. Students who select the Accounting program should have the interest and aptitude for computational work. Students are prepared to work as an Account Clerk or Accounting Assistant with completion of the Certificate of Achievement (30 credits), and as a Bookkeeper with completion of the Associate in Applied Science degree (60 credits). With additional education, graduates of this program may become an Accountant or Auditor.

Students planning to transfer to MCC's ABIT program, UH-Manoa College of Business Administration or to business programs at UH-Hilo, UH-West O'ahu, or another college should see a counselor about the requirements for entrance to these schools. These colleges have specific entrance requirements and not all Accounting program courses fulfill these requirements or are transferable. Accounting majors are required to earn letter grades of C or better for accounting courses.

For further information please contact the accounting program counselor, Crystal Alberto at 984-3294 or [alberto@hawaii.edu](mailto:alberto@hawaii.edu).

### Requirements for Certificate of Achievement (C.A.): 30 credits

|  |  |
|--|--|
| Accounting 124(3), 125(3), 132(3), 150 (3)** | Business/Communication 130 (3)                     |
| Business Elective (3)***                     | Any two: English 55, 100, 209 (3,3)                |
| Business Technology 150, or                  | General Education elective (3) ( <i>see p.20</i> ) |
| Information & Computer Science 101or 115 (3) |  |

### Requirements for Associate in Applied Science (A.A.S.) Degree: 60 credits

*All C.A. courses plus:*

|   |  |
|---|--|
| Accounting 134(3), 155(3), 202(3), 295(3) | Social Science elective (3)            |
| Business electives (6)***                 | Natural Science elective (3)           |
| Humanities elective (3)                   | Mathematics 103,****115, or higher (3) |

### A full-time student would take courses in this sequence:

| First Semester (Fall)                 | Credits  | Second Semester (Spring)                  | Credits  |
|---------------------------------------|----------|---|----------|
| *ACC 124 Principles of Accounting I** | 3        | *ACC 125 Principles of Accounting II or   |          |
| *ACC 132 Payroll Accounting           | 3        | *ACC 201 Intro. to Financial Accounting** | 3        |
| *General Education elective           | 3        | *BUS/COM 130                              | <u>3</u> |
| *BUSN 150 or ICS 101or ICS 115        | 3        | *ACC 150 Using Computers in Accounting    | 3        |
| *ENG 55 or ENG 100                    | 3        | *Business Elective                        | 3        |
|                                       |          | *ENG 100 or ENG 209                       | <u>3</u> |
|                                       | 15       |   | 15       |
|                                       |          |   |          |
| Third Semester (Fall)                 | Credits  | Fourth Semester (Spring)                  | Credits  |
| ACC 134 Income Tax Preparation        | 3        | ACC 155 Using Spreadsheets in Accounting  | 3        |
| ACC 202 Managerial Accounting         | 3        | ACC 295 Accounting Capstone               | 3        |
| Business elective***                  | 3        | MATH 103****, 115, or higher              | 3        |
| Humanities elective                   | 3        | Natural Science elective                  | 3        |
| Social Science elective               | <u>3</u> | Business electives                        | <u>3</u> |
|                                       | 15       |   | 15       |

\* *Note: Courses required for Certificate of Achievement.*

\*\* *Note: Option 1: ACC 124, ACC 125 and ACC 202; Option 2: ACC 124, ACC 201 and ACC 202; or Option 3: ACC 201, ACC 202, and Business elective (3).*

\*\*\* *Note: Prerequisite courses to program requirements may not be used as Business electives.*

\*\*\*\**Note: Required for transfer to UH West Oahu Business Administrations.*

## **APPENDIX B**

## 2009 – 10 Accounting Advisory Committee

| <u>Name</u>       | <u>Title</u>                              | <u>Organization</u>                          |
|-------------------|---|--|
| Sandra Barrientos | Accountant III                            | County of Maui                               |
| Tera Clarke       | Accounting Graduate &<br>Office Assistant | Maui College Construction Academy<br>Program |
| Suzanne Doodan    | Treasurer                                 | Department of Finance, County of Maui        |
| Roan Hirose       | CPA                                       | Hirose, Kato, & Martin                       |
| Ronald Kawahara   | CPA                                       | Ronald A. Kawahara & Co., CPAs Inc.          |
| John Kreag        | Chief Financial Officer                   | Haleakala Ranch                              |
| Alvin Santander   | Officer – Business Banking                | Bank of Hawai'i – Wailuku Branch             |
| Trevor Tokishi    | Executive Vice President                  | Valley Isle Community Credit Union           |
| Kathleen Vierra   | Maui College Accounting<br>Graduate       | Bookkeeping Consultant                       |

### Maui College Campus Members

Dr. Clyde Sakamoto, EdD, Chancellor

Dr. John McKee, EdD, Vice Chancellor Academic Affairs

David Grooms, MS; MBA, Professor, Interim Assistant Dean of Instruction

Diane Meyer, MBA, Professor, Faculty Coordinator

Cyrilla Pascual, MAPL. Business & Hospitality Department Chair

Jan Moore, MBA, Maui College Assessment Coordinator

Robyn Klein, MS, Assistant Professor, Accounting

Colleen Shishido, MA, Assistant Professor, Counseling



## **APPENDIX C**

# University of Hawaii Community Colleges Annual Report of Program Data

**College: University of Hawaii Maui College**  
**Program: Accounting**

Part 1: Program Quantitative Indicators

## Overall Program Health: Cautionary

|   | Demand Indicators                             |  | 08-09 | 09-10 | Demand Health Call |
|---|---|--|-------|-------|--------------------|
| 1 | New & Replacement Positions (State)           |  | 266   | 177   |                    |
| 2 | New & Replacement Positions (County Prorated) |  | 33    | 21    |                    |
| 3 | Number of Majors                              |  | 76    | 97    |                    |
| 4 | SSH Program Majors in Program Classes         |  | 406   | 491   | <b>Cautionary</b>  |
| 5 | SSH Non-Majors in Program Classes             |  | 750   | 810   |                    |
| 6 | SSH in All Program Classes                    |  | 1,156 | 1,301 |                    |
| 7 | FTE Enrollment in Program Classes             |  | 39    | 43    |                    |
| 8 | Total Number of Classes Taught                |  | 22    | 21    |                    |

|     | Efficiency Indicators                |  | 08-09 | 09-10 | Efficiency Health Call |
|-----|--------------------------------------|--|-------|-------|------------------------|
| 9   | Average Class Size                   |  | 17.5  | 20.7  |                        |
| 10  | Fill Rate                            |  | 71%   | 78%   |                        |
| 11  | FTE BOR Appointed Faculty            |  | 3     | 3     |                        |
| 12  | Majors to FTE BOR Appointed Faculty  |  | 25.2  | 32.3  |                        |
| 13  | Majors to Analytic FTE Faculty       |  | 34.0  | 44.4  | <b>Healthy</b>         |
| 13a | Analytic FTE Faculty                 |  | 2.2   | 2.2   |                        |
| 14  | Overall Program Budget Allocation    |  | N/A   | N/A   |                        |
| 14a | General Fund Budget Allocation       |  | N/A   | N/A   |                        |
| 14b | Special/Federal Budget Allocation    |  | N/A   | N/A   |                        |
| 15  | Cost per SSH                         |  | N/A   | N/A   |                        |
| 16  | Number of Low-Enrolled (<10) Classes |  | 5     | 3     |                        |

|     | Effectiveness Indicators                       |  | 08-09 | 09-10 | Effectiveness Health Call |
|-----|--|--|-------|-------|---------------------------|
| 17  | Successful Completion (Equivalent C or Higher) |  | 70%   | 69%   |                           |
| 18  | Withdrawals (Grade = W)                        |  | 22    | 25    |                           |
| 19  | Persistence (Fall to Spring)                   |  | 72%   | 69%   |                           |
| 20  | Unduplicated Degrees/Certificates Awarded      |  | 14    | 15    |                           |
| 20a | Degrees awarded                                |  | 11    | 9     |                           |
| 20b | Certificates of Achievement Awarded            |  | 8     | 13    | <b>Cautionary</b>         |
| 20c | Academic Subject Certificates Awarded          |  | 0     | 0     |                           |
| 20d | Other Certificates Awarded                     |  | 0     | 0     |                           |
| 21  | Transfer to UH 4-year                          |  | 4     | 3     |                           |
| 21a | Transfers with credential from program         |  | 0     | 0     |                           |
| 21b | Transfers without credential from program      |  | 4     | 3     |                           |

|    | <b>Distance Education: Completely<br/>On-Line Classes</b>      |  | <b>08-09</b> | <b>09-10</b> |  |
|----|--|--|--------------|--------------|--|
| 22 | Number of Distance Education Classes Taught                    |  | 0            | 0            |  |
| 23 | Enrollment Distance Education Classes                          |  | 0            | 0            |  |
| 24 | Fill Rate  |  | 0%           | 0%           |  |
| 25 | Successful Completion (Equivalent C or Higher)                 |  | 0%           | 0%           |  |
| 26 | Withdrawals (Grade = W)  |  | 0            | 0            |  |
| 27 | Persistence (Fall to Spring Not Limited to Distance Education) |  | 0%           | 0%           |  |

|    | <b>Perkins IV Core Indicators<br/>2008-2009</b> | <b>Goal</b> | <b>Actual</b> | <b>Met</b> |  |
|----|---|-------------|---------------|------------|--|
| 28 | 1P1 Technical Skills Attainment                 | 90.00       | 90.48         | Met        |  |
| 29 | 2P1 Completion                                  | 44.00       | 19.05         | Not Met    |  |
| 30 | 3P1 Student Retention or Transfer               | 55.00       | 67.31         | Met        |  |
| 31 | 4P1 Student Placement                           | 50.00       | 55.56         | Met        |  |
| 32 | 5P1 Non Traditional Participation               | 16.00       | 16.85         | Met        |  |
| 33 | 5P2 Nontraditional Completion                   | 15.25       | 40.00         | Met        |  |