MEMORANDUM

TO: Randolph G. Moore  
Chair, Board of Regents  
University of Hawai‘i

VIA: David Lassner  
President  
University of Hawai‘i System

VIA: Donald Straney  
Chancellor  
University of Hawai‘i at Hilo

FROM: Matthew Platz  
Vice Chancellor for Academic Affairs  
University of Hawai‘i at Hilo

SUBJECT: Request Approval to Change from Provisional to Established, Bachelors of Business Administration in Accounting, College of Business and Economics, University of Hawai‘i at Hilo

SPECIFIC ACTION REQUESTED:
We request approval to change from provisional to established status, the Bachelors of Business Administration in Accounting (BBA-A), College of Business and Economics (CoBE), University of Hawai‘i at Hilo.

RECOMMENDED EFFECTIVE DATE:
Spring 2016

ADDITIONAL COSTS:
There are no additional instructional costs associated with the College of Business and Economics, BBA in Accounting, degree program moving from Provisional to Established status.

BACKGROUND INFORMATION:
The Board of Regent's Policy #5-1b (3) states that "The Board shall determine whether the program is to be awarded established status or terminated."
The BBA in Accounting program (BBA-A) is a four (4) year undergraduate degree designed to meet local and broader community needs by educating over 100 majors (approaching 30% of all business majors) in a high-demand professional discipline. The program has attracted and will continue to recruit native Hawaiians, addressing a chronically underserved population. Already a number of program graduates have found employment in various organizations, including non-profits; local business firms; local, regional, and national CPA firms; and other national organizations. That our students are finding jobs in Hawai‘i speaks to both the demand for these graduates and the quality of our program.

The primary impetus for this program was to provide students with a diploma that indicates Accounting as their specialty. Accounting curricula has always been offered at UH Hilo but the diploma did not indicate this; only the transcript indicated that the student had taken Accounting courses. To provide students with a diploma that accurately indicated their accomplishment was our primary goal in creating this program.

In addition, the objective of the BBA in Accounting is to expand workforce development by providing more students with the credentials to support the financial management and tax/audit needs of new and existing business. Also, the degree assists in expanding and diversifying the economy by providing a vital support function within the business economy by providing more accountants who have credentials desired within the workplace.

The curriculum is fully aligned with state and national standards. Our program is accredited by the highest level of professional and academic accreditation in the world for Business and Accounting programs, the AACSB. Our curriculum is comparable to other AACSB schools of our size.

**Significance/Contribution of this degree:**

A premise motivating the development of the program was that it would help meet a deficit in the supply of accounting graduates with diplomas, indicating the Accounting specialty relative to demand. Recent queries of local firms indicate that employers, overall, have a preference for students with a degree that is in Accounting rather than a degree that is labeled "general business" even if the coursework is identical.

**Cost and resource allocation/reallocation implications:**

The program features efficient use of human and infrastructure resources, utilizing existing facilities, faculty, and staff. During the provisional years, the BBA-A program generated an average of nearly $229,000.00 per year (over seven years) in revenue
based solely upon tuition\(^1\). We project increasing revenue of approximately $10,000 to $15,000 per year in five years, based on modest student enrollment growth projections.

Instructional costs are the only direct costs associated with this program. Instructional cost/SSH for the BBA-A program averaged $323 during provisional years, much lower than the comparable average cost/SSH from UH Manoa’s College of Business Level at $439.

Annual Revenues are presented below. Other data are presented within the Self Study.

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue ($)</td>
<td>157,170</td>
<td>212,010</td>
<td>253,044</td>
<td>294,690</td>
<td>258,720</td>
<td>196,596</td>
<td>229,356</td>
</tr>
</tbody>
</table>

**Demand Projections:**

A trend line fitted to our actual enrollment figures indicates increasing enrollment, slightly exceeding 100 majors, within the next five (5) years.

**Accreditation impact (if any):**

The CoBE is accredited under the AACSB. The Accounting Program is part of that accreditation. CoBE just successfully finished an accreditation cycle. CoBE will be reviewed again in five (5) years. CoBE anticipates no impact of granting Established status on accreditation.

**Examples (2-3) of similar models from peer institutions:**

Fort Lewis College, School of Business Administration is one of our Peer Institutions. They offer a Bachelor of Arts in Accounting with similar course requirements to our BBA in Accounting.

Arkansas Tech University, College of Business, offers a Bachelor of Science in Business with a Major in Accounting. Again, their course requirements are similar to UH Hilo.

Montana State University-Billings, College of Business, also offers a Bachelor of Science in Business with a Major in Accounting. This is available to students online, as well as onsite.

\(^1\) See page 16 in the Self Study.
Similar programs at other UH campuses (if there is duplication, why is this program necessary):

UH Manoa has both an undergraduate program in Accounting and a graduate program in Accounting. UH West O'ahu does not offer an accounting degree, but they offer many of the courses necessary for a degree in their Business offerings. UH Hilo serves Hawai‘i Island students who prefer to pursue their education near home. We also provide relatively small classes which results in a high-quality educational experience. We attract students who do better in the environment provided by UH Hilo. This program supports and nurtures these students.

Statement from campus administration of new program’s strategic value within the UH priorities:

The University of Hawai‘i System Second Decade Project has identified the following priority investment needs for the State of Hawaii: (1) Increase the educational capital of the state, (2) Expand workforce development with special attention to areas of critical need (3) Assist in expanding and diversifying the economy, and (4) Address underserved regions and populations of the state, particularly Native Hawaiians. The BBA in Accounting addresses all four of these priorities. This is discussed in detail in the Self Study.

Impact of new program/program change request on campus budget allocations and mission priority:

Since there are no additional instructional costs associated with the change in status of the BBA in Accounting program, there will be no impact on campus budget allocations.

**ACTION RECOMMENDED:**

A recommendation to change from provisional to established status, the Bachelors in Business Administration in Accounting (BBA-A), College of Business and Economics (CoBE), University of Hawai‘i at Hilo (UH Hilo), is requested.

**Attachment:** A Self-Study to Move from Provisional to Established Status: Bachelor of Business Administration Accounting

**CC:** Cynthia Quinn, Executive Administrator and Secretary of the Board of Regents
Appendix A:
Self-Study to Move from Provisional to Established Status

UHH, Bachelor of Business Administration in Accounting
COLLEGE OF BUSINESS AND ECONOMICS

UNIVERSITY OF HAWAI’I

HILO

BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING

A Self-Study to Move from Provisional to Established Status

February 17, 2016
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Executive Summary

Program Description

The Bachelor of Business Administration in Accounting program (BBA-A) is a four-year undergraduate degree comprised of two primary components. The Pre-Business component is identical to the General Business BBA, previously established. The Professional Business component requires 18 semester hours of upper division accounting in addition to the requirements of the General Business BBA.

Objectives

The primary impetus for this program is to provide students with a diploma which indicates that accounting is their specialty. Accounting curricula has always been offered at UH Hilo, but the diploma did not indicate this; only the transcript indicated that the student had taken accounting courses. To provide students with a diploma that indicates their accomplishments is our primary goal.

In addition, the BBA-A’s objective is to expand the workforce development by providing more students with the credentials to support the financial management and tax/audit needs of new and existing business. Also, the degree assists in expanding and diversifying the economy by providing a vital support function within the business economy—more accountants with credentials desired by the workplace.

Resources

The program features efficient use of human and infrastructure resources, utilizing existing facilities, faculty, and staff. During the provisional years the BBA-A program generated an average of approximately $229,000.00 in revenue, based solely upon tuition. It is projected to increase revenue from between $10,000 to $15,000 annually, in five years, based upon moderate student enrollment growth projections.

Enrollment

The BBA-A as a major was first offered in academic year 2008-2009, primarily as a response to a need among community businesses and students for a professional degree in accounting. Students had previously met all the current degree requirements but were not issued a diploma that indicated accounting. Consequently, there was pre-existing demand for this degree/curricula.

The program drew 60 majors in its first year (40 in the Fall and 20 in the Spring). Since then, the demand by students has grown consistently, except for 2013-2014. Currently, the BBA-A counts 103 majors—reflecting non-trivial growth since inception. The program accounts for 2.6% of campus majors and about 26% of business majors. Both
students and community businesses have recognized the benefit of the program—enrollment growth reflecting the former with internships and job placements reflecting the latter.

In 2013-2014 rumors circulated around CoBE that the BBA-A was going to be discontinued. There was some enrollment decline as a result. However, once it became clear that BBA-A courses would continue to be offered, students were reassured and enrollment came back up. Our trend continues upward.

Efficiency

Instructional cost/SSH for the BBA-A program have averaged $323 during provisional years, much lower than the comparable cost/SSH from UH Manoa’s College of Business level at $439.

Effectiveness and Program Quality

The curriculum is fully aligned with state and national standards. The BBA-A is accredited by the highest level of professional and academic accreditation in the world for Business and Accounting programs—the AACSB. The curriculum is comparable to other AACSB schools of our size.

BBA-A students seem well received by industry. Gregg Taketa, a partner in a local, highly-regarded CPA firm, calls us a “private school education at a public school price.” We are placing students locally, on other islands (including O‘ahu), and on the mainland. This speaks well for our quality.

Most of our graduates choose not to sit for the CPA exam, a measure of quality for any accounting program. This is due, in part, to the barriers to entry imposed by the exam only being offered on O‘ahu. A second reason is that a CPA exam is not required for most positions in accounting. Only in public accounting is this an absolute requirement. For all other types of positions, no certification or alternate certification is required.

Our first year of UH Hilo BBA-A students sitting for the CPA exam was 2011. Our pass rate is good, relative to other offerings in Hawai‘i.
I. How is the Program Organized to Meet Its Objectives?

Program Aims and Goals

In general, the BBA-A is meeting local and broader community needs by educating over 100 majors (approaching 30% of all business majors) in a high-demand professional discipline. The program has attracted and will continue to recruit native Hawaiians, addressing a chronically underserved population. Already a number of program graduates have found employment in various organizations, including non-profits; local business firms; local, regional, and national CPA firms; and other national organizations. That our students are finding jobs in Hawai'i speaks to both the demand for these graduates and the quality of our program.

A premise motivating the development of the program was that it would help meet a deficit in the supply of accounting graduates with diplomas, indicating the accounting specialty relative to demand. Recent queries of local firms indicate that firm employers overall have a preference for students with a degree that is in accounting rather than a degree that is labeled “general business” even if the coursework is identical.

Employment of accountants and auditors is projected to grow 13 percent from 2012 to 2022, about as fast as the average for all occupations.¹ In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy. As the economy grows, these workers will continue to be needed to prepare and examine financial records. We have been, and continue to be, an important source of accountants and auditors for the local and state community.

Program Objectives

Meeting Student, Community, and State Needs

The University of Hawai'i System Second Decade Project² has identified priority investment needs for the State of Hawaii:

1. Increase the educational capital of the state

2. Expand workforce development with special attention to areas of critical need

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² From the University of Hawaii Second Decade Project available at the following URL: http://www.hawaii.edu/offices/aa/seconddecade/.
3. Assist in expanding and diversifying the economy, and

4. Address underserved regions and populations of the state, particularly Native Hawaiians.

The BBA-A will help meet these needs in the following ways:

1. Increase the educational capital of the state by graduating more students who are interested in an accounting major. At the 2006 "Accounting Students Career Night" at UH Hilo, representatives from public accounting and non-profit accounting spoke to UH Hilo students about the need for more accounting majors. Every year since then, similar representatives have continued to support the BBA-A by talking with students and inviting students to tour their offices.

2. Expand workforce development by training more students with financial skills, who can support the financial management and tax/audit needs of new and existing businesses. Local accounting firms are reporting a critical need for graduates with accounting skills, and new start-up firms in Hawaii will need to hire accounting graduates to prepare their financial statements and tax reports.³

3. Assist in expanding and diversifying the economy by providing a vital support function within the business economy. As more businesses are formed in Hawaii, they will need to employ graduates with financial management skills, and they will need to hire accounting firms to audit them and assist in preparing tax returns.

4. Address underserved regions and populations of the state, particularly Native Hawaiians. Because the University of Hawaii at Hilo has a large Native Hawaiian student population, it is in a superior position to recruit Native Hawaiian students in the BBA-A.

The BBA-A has several objectives that are aligned with the UH Hilo and CoBE missions. Also, the objectives are aligned with those of the American Accounting Association (AAA). Specific objectives and methods of operationalizing these objectives are below.

1. Problem Solving Skills

Students with a major in accounting will be able to employ critical-thinking, analytical, and problem-solving skills to resolve complex business and accounting issues.

³ From AccountingEdu.org (a state-by-state accounting guide) available at the following URL: http://www.accountingedu.org/hawaii-accountant-salary.html.
Complex case studies are used as assignments in all upper division accounting coursework, as well as on many mid-term and final exams.

2. Content Knowledge and Application

Students will be able to apply relevant accounting principles and standards to specific business activities and workplace situations.

Comprehensive assignments using accounting principles to record and report business activities are performed in lower division classes. Upper division accounting courses utilize numerous exercises and case work requiring highly technical analysis and application of accounting and auditing principles.

National, international, and historical perspectives are applied using U.S. GAAP (Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standards.)

Research tools are utilized primarily in ACC 352 (Individual Income Taxation) to research current tax laws.

3. Communication

Students will be able to use clear and concise communication to convey relevant financial and non-financial information to the target audience so that decision makers can formulate informed decisions and take action.

Write-ups and reports are required for presenting analyses for case work in all upper-division accounting courses. Oral reports are also required.

Interpersonal and leadership skills are demonstrated in various management courses, including MGT 300, MKT 310, MGT 333, MGT 423, and MGT 490. These courses are required of all accounting majors.

4. Use of Technology

Students will be able to utilize technology, including computers, accounting software, information databases, and the World Wide Web to facilitate and enhance accounting and financial reporting processes.

Spreadsheet software is used in virtually every accounting class. Several upper-division accounting courses require the use of specific-purpose applications and technologies, including Internships (ACC 400), Business Software (ACC 354), Audit (ACC 454), and Advanced Audit (ACC 456).
5. Ethics

Students must be able to identify ethical issues associated with accounting and business situations and apply appropriate principles of ethics and civic responsibility.

All BBA students are required to take MGT 423, the primary foci of which are ethical and social issues relative to the firm. Accounting students learn the particular ethics required for Accountants in Audit (ACC 454)—a required course for all accounting majors.
II. Is the Program Meeting Its Learning Objectives for Students?

Program and License Options


There are several different accounting certifications. Each of them requires the passing of an exam for their specific focus. It is common for an accountant to hold more than one certification, and some accounting jobs have duties that overlap between skills in two or more certified areas.

The BBA-A provides students with the essentials to sit for any number of licenses. The following are the possibilities:

- CPA: Certified Public Accountant
- CMA: Certified Managerial Accountant
- CISA: Certified Information Systems Auditor
- CFP: Certified Financial Planner
- CFE: Certified Fraud Examiner
- EA: Enrolled Agent
- CGFM: Certified Government Financial Manager
- CFM: Certified Financial Manager

Distinguishing Features

While it is becoming common for some universities to offer graduate programs in accounting, graduate degrees do not typically provide for higher starting salaries nor are they considered a premium in the work place. Because the CPA exam requires 150 credit hours for licensing, many of our students get dual-degrees in accounting and finance or accounting and management. This seems to be well received in the marketplace.

Admission and Graduation Requirements

Admission policies governing the BBA-A are the same as those for the BBA-General Management degree program. Students are assigned to the CoBE for advising upon declaration of the major. Faculty advisors assist BBA students while they are completing their general education and pre-business courses. Admission to upper-division business courses requires the declaration of the business major, the completion of 50 hours of college work with a 2.5 GPA, and the successful completion of any course
specific prerequisites. All upper-division business courses have specific prerequisites, drawn either from the pre-business core or from the professional core. The University's computerized registration system allows for consistent enforcement of class prerequisites. Exceptions may be granted after consultation with the faculty and, at times, the department chair. The CoBE has established a policy of an audit trail that documents each time such an exception is entered.

Comprehensive Assessment

For the BBA-A, as it is for the BBA-General Management major, effective teaching is of critical importance. Individual faculty members are responsible for delivering effective instruction to the students in the courses that they teach. Within the limits imposed by the collective bargaining agreement, the College has established processes that are intended to facilitate the delivery of effective instruction.

Processes to Insure Effectiveness in Teaching/Learning: Learning Outcomes

The faculty has established master syllabi for each of the core courses in the BBA-A program. These master syllabi include learning objectives, which individual faculty members use as the basis for their own course syllabi. Course learning objectives identified in the master syllabi are linked back to the BBA-A program objectives and are the basis for learning outcomes assessment.

System-wide, all accounting faculty have agreed on standard content for the two introductory courses in accounting (ACC 201 and ACC 202) to provide articulation among the system entities.

Processes to Ensure Effectiveness in Teaching/Learning: Instructional Effectiveness and Student Achievement

The BBA-A program utilizes existing instruments to assess instructional effectiveness. These include the following:

- Student Course Evaluations
- Educational Benchmarking Institute (EBI) surveys
- ETS Major Field Examinations

Student Course Evaluations

Student course evaluations are required for all classes every semester. (See Appendix C: Program Assessments—Course Evaluation Questions and Scoring.) Among the questions posed to students are:
Question 18: Overall, how would you evaluate this instructor?

Question 19: Overall, how would you evaluate this course?

The results of these evaluations are returned directly to the instructor, who may share them at his/her option with peers and administrators. A summary of evaluations only, without individual instructor data, is returned to the Dean, by University policy. This policy was developed in consultation with the University of Hawaii Professional Assembly, as a safeguard for individual faculty members' privacy and intellectual freedom. Most CoBE faculty members voluntarily provide the average responses from each class to two key questions as part of their annual report.

EBI Student Satisfaction Surveys

The EBI Graduating Student Survey is administered at the end of each semester. These EBI surveys offer the ability to identify student satisfaction in accounting and compare that with national measures. This is a specific measure of student satisfaction for the BBA-A program.

![Figure 1—EBI Student Satisfaction](image)

**Quality of Teaching Required Accounting**

- **2008/09**
- **2009/10**
- **2010/11**
- **2013/14**

- **UHH**
- **National**
- **Linear (UHH)**
- **Linear (National)**

ETS Major Field Examinations

The ETS Major Field Examination offers the ability to track student performance abilities in each of the functional areas of business, and for accounting in particular. The College administered the ETS Major Field examinations to every graduating class of BBA students since January 1998. This practice was discontinued in 2013 due to increasing costs. All business majors take the ETS exam, so the results for Accounting are not
reflective of the Accounting program, but rather the impact of the Accounting program on all business majors. Generally, student performance across disciplines within CoBE are similar.

Table 2—2013 ETS Results

<table>
<thead>
<tr>
<th>Assessment Indicator Title</th>
<th>Mean Percent Correct</th>
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<tbody>
<tr>
<td>Accounting</td>
<td>52</td>
</tr>
<tr>
<td>Economics</td>
<td>52</td>
</tr>
<tr>
<td>Management</td>
<td>61</td>
</tr>
<tr>
<td>Quantitative Business Analysis</td>
<td>44</td>
</tr>
<tr>
<td>Finance</td>
<td>48</td>
</tr>
<tr>
<td>Marketing</td>
<td>58</td>
</tr>
<tr>
<td>Legal and Social Environment</td>
<td>51</td>
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<tr>
<td>Information Systems</td>
<td>52</td>
</tr>
<tr>
<td>International Issues</td>
<td>61</td>
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Processes to Insure Effectiveness in Teaching/Learning: Faculty

Recruiting and Selection of Faculty

The recruiting and selection processes are designed to ensure the selection of candidates with clear potential or an established high level of competence in teaching. Candidates are required to provide evidence of the quality of their teaching early in the selection process. Interview visits to campus always include instructional presentations to students, with faculty members present to observe.

Orientation.

Faculty members appointed to tenure-track positions attend a series of orientations during their initial appointment period that are intended to familiarize them with the resources available for the development and support of their teaching skills. Faculty members with established reputations encourage new faculty members to consult with these senior persons as mentors and to encourage them to use resources provided.

Reappointment of probationary and non-tenure-track faculty.

During the probationary period for all new faculty members, they are strongly encouraged to report the results of student course evaluations each semester as part of their annual report (this is voluntary) and are encouraged to have senior faculty members observe their classes.

Reappointment may be denied if adequate evidence of teaching success is not presented. Part-time faculty are observed during teaching by the department chair at least once during their first semester of appointment, and then occasionally thereafter. Written feedback reports are given after all in-class observations.
Promotion and tenure evaluations.
Effectiveness in teaching is the first requirement considered in all promotion and tenure cases. Candidates are expected and encouraged to provide complete documentation of their teaching performance through student evaluations, peer observations, and any other method of evaluation that they feel appropriate.

Career Planning and Placement

Students in the BBA-A program have access to University-wide services in career planning and placement.

- The University's Counseling Center provides resources for career exploration, including self-assessment inventories, access to career exploration software, and access to a library for career exploration and graduate or professional school planning. This suite of resources is complemented by the services of a registered professional career counselor who assists students and alumni with interpretation of self-assessment information.

- The University's Career Center provides support and assistance to students in the job placement process. The Career Center Director has created a variety of career-oriented activities, arranged and sponsored bi-annual job fairs, instituted a University career website that allows employers a free place to advertise positions to students, and been a frequent visitor to classes to present sessions on career planning and preparation.

- Accounting faculty members have developed and implemented an annual Accounting Student Career Night that introduces accounting students to accounting professionals in leadership positions on the Big Island. This has been done every year since 2008. Students and professionals look forward to this interaction. Currently, the Accounting Club Members organize this event with the assistance of HAPA (Hawai'i Association of Public Accountants) members.

- The Accounting Club (TAC) is well established. TAC supports accounting student advising, career planning, and career development explorations. TAC has taken ownership of the annual Accounting Student Career Night. In addition, TAC members regularly tour local firms on the Big Island in Public Accounting, Government, and Industry. TAC students raise from $5,000 - $10,000 annually to enable members to visit O'ahu and attend career development activities on that island. The students plan and organize this with the assistance of the HSCPA (Hawai'i Society of CPAs) members.

- Faculty members encourage qualified students to attend graduate school and help with GMAT advice and types of schools to consider. The University Office of Student Services annually sponsors the Kaplan 'Test-Drive' sample
testing for the GMAT and other relevant graduate admission exams.

- Faculty are working with TIH (Taketa, Iwata, and Hara, CPAs) and the UH Hilo CCECS testing site to bring the CPA exam to Hawai'i Island. Progress is on-going, and we hope to offer the first CPA exams on Hawai'i Island within this academic year.
III. Are Program Resources Adequate?

Faculty and Staff

The BBA-A program is currently taught by two full-time tenured faculty as presented in Table 3—Accounting Faculty displayed below. In addition to these full-time faculty, occasional adjunct faculty are utilized. To date, there have not been any long-term adjunct faculty utilized. Adjuncts are used to cover tenured faculty while on sabbatical or sick leave.

Faculty range in rank from Associate Professor to Professor. All full-time faculty contribute to the program in the following areas: curriculum development, instruction, advising, department governance, and service to the department, the university, and the community. Faculty CVs are available upon request.

<table>
<thead>
<tr>
<th>Name and Degree</th>
<th>Year and University Degree Conferred</th>
<th>Degree Focus</th>
<th>Year Hired at UH Hilo and Current Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roberta Barra, CPA, PhD</td>
<td>1996 University of Illinois – Champaign Urbana</td>
<td>Accounting</td>
<td>2006 Professor Department Chair</td>
</tr>
<tr>
<td>Gene Johnson, CPA, CMA, CIA, PhD</td>
<td>1986 Texas Tech University</td>
<td>Accounting</td>
<td>2007 Associate Professor</td>
</tr>
<tr>
<td>Barbara Leonard, CMA, PhD</td>
<td>1991 Oklahoma State University</td>
<td>Accounting</td>
<td>2003 Retired as Associate Professor</td>
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</table>

Dr. Barbara Leonard retired December, 2014. UH Hilo decided not to replace Dr. Leonard. In the future, adjuncts will be used to teach one or two classes per semester. As of now, there is no one identified to do this long-term, although there are several individuals being considered.

In addition to teaching faculty, the CoBE has a full-time support staff consisting of an administrative assistant, an office assistant and normally one or two part-time student assistants.
Student Services

Student services are appropriate for and sufficient to meet the needs of students in the BBA-A program. UH Hilo offers the standard array of services to all students.

Library resources are appropriate for and sufficient to serve this program. Mookini Library shares an online catalog with the other UH system libraries, Voyager, which shows print books, some online books, CDs, DVDs, government documents, maps, and course reserves. A separate service, Serials Solutions, lists access to online journal articles and databases, many of which are linked together to make finding information across multiple vendors easier for the patron. Mookini Library has a full-time, tenured Distance Learning Librarian whose duties include ensuring that comparable library services are available for UH Hilo distance learners and faculty. These services include access to library materials (including books, journal articles, A/V, course reserves), reference assistance, and research skills instruction. Instruction is available for both classes and individuals. The Library is committed to improving and maintaining both print and online collections for both books and journals.

Facilities—Space and Equipment

The Accounting program is provided with adequate space and equipment. Although no units "own" classrooms at UH Hilo, accounting classes are primarily taught in one of three designated classrooms for all of the CoBE programs. Classrooms have large tables that seat four to eight students. Classrooms are equipped with media teaching stations that hold both Mac and PC computers, as well as CD/DVD players and sound systems. All classrooms have whiteboards, display projectors, and Internet access.

All faculty and staff have their own office spaces with windows and doors for both privacy and security. Offices are furnished with desks, computer tables, file cabinets, and book shelves (or wall shelving). All faculty members also have their own computers. Essential office supplies, such as paper and classroom markers, are also provided. At this time, all faculty share a printer and some faculty have printers in their office. The Department Chair is currently attempting to obtain printers for all faculty.
IV. Is the Program Efficient?

Program Efficiency

Instructional cost/SSH for the BBA-A program have averaged $323/SSH during provisional years, much lower than the comparable cost/SSH from UH Manoa's College of Business Level at $439/SSH. The CRT indicates the program is generally cost efficient.
## Academic Program Cost and Revenues Provisional Years

### Academic Program Cost and Revenues Schedule Provisional to Established (Updated 10/31/12)

<table>
<thead>
<tr>
<th>Campus</th>
<th>University of Hawaii at Hilo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program</td>
<td>B.B.A. in Accounting</td>
</tr>
</tbody>
</table>

### Academic Year

#### Students & SSH

<table>
<thead>
<tr>
<th>A. Headcount Enrollment (Fall)</th>
<th>Accounting Majors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 1</td>
<td>42</td>
</tr>
<tr>
<td>Year 2</td>
<td>90</td>
</tr>
<tr>
<td>Year 3</td>
<td>104</td>
</tr>
<tr>
<td>Year 4</td>
<td>103</td>
</tr>
<tr>
<td>Provisional Years (adjusted to show all provision years)</td>
<td>101</td>
</tr>
<tr>
<td>Year 5</td>
<td>88</td>
</tr>
<tr>
<td>Year 6</td>
<td>91</td>
</tr>
<tr>
<td>Year 7</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

#### Direct and Incremental Program Costs Without Fringe

C. Instructional Cost without Fringe

| Year 1                        | 1,110             |
| Year 2                        | 1,168             |
| Year 3                        | 1,294             |
| Year 4                        | 1,056             |
| Year 5                        | 782               |
| Year 6                        | 628               |
| Year 7                        |                   |
| Total                          |                   |

D. Total Direct and Incremental Costs Without Fringe

| Year 1                        | 1,110             |
| Year 2                        | 1,168             |
| Year 3                        | 1,294             |
| Year 4                        | 1,056             |
| Year 5                        | 782               |
| Year 6                        | 628               |
| Year 7                        |                   |
| Total                          |                   |

### Revenue

G. Tuition (G1 * B)

| Year 1                        | 237,000           |
| Year 2                        | 235,000           |
| Year 3                        | 235,000           |
| Year 4                        | 235,000           |
| Year 5                        | 235,000           |
| Year 6                        | 235,000           |
| Year 7                        | 235,000           |
| Total                          |                   |

### Program Cost per SSH with Fringe

K. Instructional Cost with Fringe/SSH

| Year 1                        | 286                |
| Year 2                        | 286                |
| Year 3                        | 286                |
| Year 4                        | 286                |
| Year 5                        | 286                |
| Year 6                        | 286                |
| Year 7                        | 286                |
| Total                          |                   |

L. Support Cost/SSH

| Year 1                        | 460                |
| Year 2                        | 460                |
| Year 3                        | 460                |
| Year 4                        | 460                |
| Year 5                        | 460                |
| Year 6                        | 460                |
| Year 7                        | 460                |
| Total                          |                   |

M. Total Program Cost/SSH

| Year 1                        | 414                |
| Year 2                        | 414                |
| Year 3                        | 414                |
| Year 4                        | 414                |
| Year 5                        | 414                |
| Year 6                        | 414                |
| Year 7                        | 414                |
| Total                          |                   |

### Net Cost (Revenue)

| Year 1                        | 24,930             |
| Year 2                        | (17,393)           |
| Year 3                        | (29,564)           |
| Year 4                        | (5,194)            |
| Year 5                        | 42,460             |
| Year 6                        | 41,755             |
| Year 7                        |                   |
| Total                          |                   |

### Instruction Cost with Frings per SSH

O1 Program used for comparison

| Year 1                        | 205                |
| Year 2                        | 205                |
| Year 3                        | 205                |
| Year 4                        | 205                |
| Year 5                        | 205                |
| Year 6                        | 205                |
| Year 7                        | 205                |
| Total                          |                   |

Reviewed by Campus, VC for Administrative Affairs

Vice Chancellor for Administrative Affairs, Marcia Sakai

Date: Sept 15, 2015
# Academic Program Cost and Revenues Projected Years

## University of Hawaii at Hilo

### B.B.A. in Accounting

<table>
<thead>
<tr>
<th>Academic Year</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
</table>

### Students & SSH

| A. Headcount Enrollment | 93 | 96 | 96 | 101 | 103 |
| B. Annual SSH | 960 | 904 | 927 | 950 | 974 |

### Direct and Incremental Program Costs Without Fringe

| C. Instructional Cost without Fringe | $216,001 | $224,161 | $232,648 | $241,474 | $250,853 |
| C1. Number (FTE) of FT Faculty/Lecturers | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 |
| C2. Number (FTE) of PT Lecturers | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

### Other Personnel Costs

### Unique Program Costs

### Total Direct and Incremental Costs

| $216,001 | $224,161 | $232,648 | $241,474 | $250,853 |

### Revenue

| G. Tuition | $254,016 | $271,215 | $277,955 | $284,945 | $292,059 |
| G1. Residential tuition rate per credit hour | 258 | 300 | 300 | 300 | 300 |
| H. Other | | | | | |
| I. Total Revenue | $254,016 | $271,215 | $277,955 | $284,945 | $292,059 |

### Net Cost (Revenue)

| $(38,015) | $(47,054) | $(45,348) | $(43,472) | $(41,416) |

### Program Cost per SSH with Fringe

| K. Instructional Cost with Fringe/SSH | 327 | 331 | 335 | 339 | 344 |
| K1. Total Salary FT Faculty/Lecturers | 204,001 | 212,161 | 220,648 | 229,474 | 238,853 |
| K2. Cost including Fringe of K1 | 275,402 | 286,418 | 297,874 | 309,769 | 322,181 |
| K3. Total Salary PT Lecturers | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| K4. Cost including Fringe of K3 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 |
| L. Support Cost/SSH | **$442** | **$442** | **$442** | **$442** | **$442** |
| L1. Non-Instructional Exp/SSH | **398** | **395** | **395** | **395** | **395** |
| L2. System-wide Support/SSH | **47** | **47** | **47** | **47** | **47** |
| L3. Organized Research/SSH | | | | | |
| M. Total Program Cost/SSH | 769 | 773 | 777 | 781 | 766 |
| N. Total Campus Expenditure/SSH | **728** | **728** | **728** | **728** | **728** |

### Instruction Cost with Fringe per SSH

| O. Comparable Cost/SSH | 327 | 331 | 335 | 339 | 344 |
| O1. Program used for comparison | **479** | **479** | **479** | **479** | **479** |

---

Reviewed by Campus, VC for Administrative Affairs

Vice Chancellor for Administrative Affairs, Marica Sakai

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17
Methodology for Cost/Revenue

Instructions
Please include an explanation of this template in your narrative.

A. Headcount Enrollment: Headcount enrollment of readers each Fall semester STAR data used.

B. Annual SSH Course Registration Report located at url https://www.hawaii.edu/ro/maps/flight/registration.do? (UH login required). Add the SSH for the Fall and Spring terms to obtain the annual SSH. This is all SSH taught by the program, including non-majors.

C. Instructional Cost without fringe (automated calculation) Direct salary cost for all faculty and lecturers teaching in the program. *Formula for column E = IF(OR(E19<>"",E31<>""),E29+E31,"")

C1. FTE of full time faculty and lecturers who are >0.5 FTE

C2. FTE of part time lecturers who teach one or more classes

D. Other Personnel Cost: Salary cost (part or full time) for personnel supporting the program (APT, clerical lab support, advisor, etc.). This includes personnel providing necessary support for the program who may not be directly employed by the program and may include partial FTEs. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

E. Unique Program Cost: Cost specific to the program for equipment, supplies, insurance, etc. For provisional years, this would be actual cost. For established years, this would be projected costs using amortization for equipment and add 4% per year for inflation thereafter.

F. Total Direct and Incremental Cost: C + D + E. *Formula for column E = IF(OR(E12<>"",E15<>"",E16<>""),SUM(E12,E15,E16,""))

G. Tuition: Annual SSH X resident tuition rate/fixed. *Formula for column E = IF(E10<>0,E10*E21,""")

H. Other: Other sources of revenue including grants, program fees, etc. This should not include indirect contributions unless the services or goods contributed are recorded in the financial records of the campus and included in Direct and Incremental Costs in this template.

I. Total Revenue: I = H. *Formula for column E = IF(OR(E22<>""),E22+0,0)

J. Net (Revenues) Costs: I - F. This is the net incremental revenue or cost of the program to the campus. A negative number here represents net Revenues (i.e., Revenues in excess of Cost). *Formula for column E = IF(IAND(I17<>"",E22<>""),E17-E23,""")

K. Instructional Cost with Fringe/SSH: (K2 + K4) / B. *Formula for column E = IF(I10<>""),SUM(E20,E30))

K1. Salaries without fringe of Full Time Faculty or Lecturers who are >0.5 FTE based on FTE directly related to the program. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

K2. K1 X 1.05 *Formula for column E = IF(E29<>""),E29*1.05)

K3. Salaries without fringe of Lecturers who are <0.5 FTE based on FTE directly related to the program. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

K4. K3 X 1.05 *Formula for column E = IF(E31<>""),E31*1.05)

L. Support Costs/SSH: The sample's non-instructional expenditures/SSH + Systemwide Support - Organized research (UHM only) as provided by UH Expenditure Report located at url http://www.hawaii.edu/ro/maps.php?title=Expenditures+Study. *Formula for column D = IF(OR(D37<>0,D38<>0,D39<>0),D37+D38-D39,)"

For example, from the 2010-11 Expenditure Report (url http://www.hawaii.edu/ro/maps.php?title=Expenditures+Study), the Support Expenditures/SSH per campus is

UHM $507,052 + $56 = $507,068 for organized research = $435

UHWO $437 + $45 = $482

Hawaii $155 + $34 = $189

Hawn CC $205 + $44 = $249

Kap CC $131 + $20 = $152

Kau CC $328 + $59 = $387

Lee CC $123 + $27 = $150

Mau CC $150 + $35 = $185

Wind CC $284 + $40 = $324

M. Total Program Cost/SSH: K + L. *Formula for column E = IF(OR(E29<>"",E33<>""),E29+E33,""")

N. Total Campus Expenditures/SSH Taken from UH Expenditures Report For example, for 2010-11

O. Comparable Program/Division Instructional Cost/SSH Taken from UH Expenditures Report (http://www.hawaii.edu/ro/maps.php?title=Expenditures+Study) or campus data, as available. Please note in the space provided, the program used for the comparison.

** No IRO data for FY 5, 6, and 7. FY 4 data used as proxy for line items L, L1, L2, and N.**
Methodology for Cost/Revenue Template; Additional Information

A. Headcount Enrollment:
   a. Provisional Years: Actual Data is Used
   b. Projected Years:
      ii. Years 2 – 5: Based on a trend line from actual data and upon
          Projected Year 1, with a 2.5% increase.

B. Annual SSH:
   a. Provisional Years: Actual Data is Used
   b. Projected Years:
      i. Year 1 (2015 – 16): 3 year Average
      ii. Years 2 – 5: Based on a trend line from actual data and upon
          projected Year 1, with a 2.5% increase

C. Instructional Cost without Fringe
   a. Provisional Years: Actual Data is Used
   b. Projected Years:
      ii. Years 2 – 5: Based on a trend line from actual data and upon
          Projected Year 1, with a 2.5% increase.

C1. Number of full time faculty and lecturers who are ≥0.5 FTE.
   a. Provisional Years: Actual Data is Used
   b. Projected Years: Dr. Barbara Leonard retired on December 31, 2014, the
      University does not intend to replace her position; classes covered with
      two tenure track faculty and one lecturer (who is less than 0.5 FTE.)

C2. Number of part time lecturers who are <0.5 FTE.
   a. Provisional Years: Actual Data is Used
   b. Projected Years:
      i. One lecturer at .5 FTE is expected to be used to teach Tax
         Classes

D. Other Personnel Cost: None Reported

E. Unique Program Cost: None Reported

F. Total Direct and Incremental Cost: (Auto Calculation) C + D + E.

G. Tuition: (Auto Calculation) B X G1

H. Other: None Reported.

I. Total Revenue: (Auto Calculation) G + H
J. Net Costs: (Auto Calculation) F - I. This is the net incremental cost of the program to the campus. A negative number here represents net revenue (i.e., revenue in excess of cost).

K. Instructional Cost with Fringe/SSH: (Auto Calculation) \( \frac{K2 + K4}{B} \)

K1. Salaries without Fringe of Full Time Faculty or Lecturers who are \( \geq 0.5 \) FTE based on FTE directly related to the program.

K1 and K3: Defining "Workload Unit Costs"

a. The following faculty members have expertise knowledge within the program:
   i. Barra, Roberta A.
   ii. Johnson, Gene H.
   iii. Leonard, Barbara (retired December 31, 2014)

b. From HR Datamart (extract month: 10; extract years: 2008 – 2015): obtained the annual salaries for said faculty members.

c. From IRO_SOCAD (Census), obtained the total number of semester hours taught by said faculty members.

d. Calculated the percentage of SH Taught towards the ACC program and multiplied the percentage to their salary to get the proportion of their salary to the ACC program.

e. Adjusted for 4% salary increase for projected years.

K2. Cost including Fringe of K1 (Auto Calculation): K1 X 1.35

K4. Cost including Fringe of K3: (Auto Calculation) K3 X 1.05

L. Support Cost/SSH: (Auto Calculation): L1 + L2 + L3


L2. System-Wide Support/SSH: Obtained from UH Expenditure Studies Report

L3. Organized Research/SSH: Obtained from UH Expenditure Studies Report

URL for UH Expenditure Studies Report:

M. Total Program Cost/SSH: (Auto Calculation) K + L

N. Total Campus Expenditure/SSH: Obtained from UH Expenditures Report

URL for UH Expenditure Studies Report:

O. Comparable Program/Division Instructional Cost/SSH: Obtained from UH Expenditures Report

URL for UH Expenditure Studies Report:

O1: Program used for comparison: University of Hawai‘i at Manoa/College of Business
V. Evidence of Program Quality

The BBA-A major was first offered in academic year 2008-2009, primarily as a response to a desire among community businesses and students for a degree program in professional accounting. Students, however, have consistently been enrolled in accounting curricula since the advent of CoBE.

In the first year, the program drew 40 majors. Since then, the demand by students has trended upward with occasional declines. These declines have always been understood and have always reversed themselves within a year.

Currently the BBA-A count over 100 majors—reflecting non-trivial growth since inception. The program accounts for 2.6% of campus majors and is approaching 30% of Business majors. Both students and community business have recognized the benefit of the program: enrollment growth reflecting the former, internships and job placements indicating the latter. Enrollment data is presented in Table 4.

In 2013-2014 rumors circulated around COBE that the Accounting Program was to be discontinued. We saw some enrollment decline as a result. However, once it became clear that courses would continue to be offered and students were reassured, enrollment came back up.

Table 4—Accounting Department SSH Generated

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Majors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1a. % of Campus</td>
<td>0.026</td>
<td>0.022</td>
<td>0.028</td>
<td>0.030</td>
<td>0.028</td>
<td>0.024</td>
<td>0.027</td>
</tr>
<tr>
<td>1b. % of College</td>
<td>0.15</td>
<td>0.23</td>
<td>0.29</td>
<td>0.32</td>
<td>0.30</td>
<td>0.27</td>
<td>0.29</td>
</tr>
<tr>
<td>2. SSH Generated</td>
<td>930</td>
<td>1,110</td>
<td>1,188</td>
<td>1,254</td>
<td>1,056</td>
<td>762</td>
<td>828</td>
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<tr>
<td>2a. % of Campus</td>
<td>0.9%</td>
<td>1.11%</td>
<td>1.11%</td>
<td>1.2%</td>
<td>1.0%</td>
<td>.7%</td>
<td>.9%</td>
</tr>
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<td></td>
</tr>
<tr>
<td>2b. % of College</td>
<td>13%</td>
<td>17%</td>
<td>18%</td>
<td>19%</td>
<td>17%</td>
<td>13%</td>
<td>14%</td>
</tr>
</tbody>
</table>
Effectiveness and Program Quality

The curriculum is fully aligned with state and national standards. Our program is accredited by the highest level of professional and academic accreditation in the world for Business and Accounting programs—the AACSB. Our curriculum is comparable to other AACSB schools of our size.

Our students seem well received by industry. Gregg Taketa, a partner in a local, highly regarded CPA firm, calls us a “private school education at a public school price.” We are placing students locally, on other islands (including O‘ahu), and on the mainland. This speaks well for our quality.

Most of our graduates choose not to sit for the CPA Exam, a measure of quality for any accounting program. This is due, in part, to the barriers to entry imposed by the exam only being offered on O‘ahu. A second reason is that a CPA is not required for most positions in accounting. Only in public accounting is this an absolute requirement. For all other types of positions, no certification or alternate certification is required.

Our first year of UHH BBA-A students sitting for the CPA Exam was 2011. Our pass rate was good relative to other offerings in Hawai‘i. CPA Exam pass rates are in Table 5—CPA Exam Pass Rates.
<table>
<thead>
<tr>
<th>Year</th>
<th>Nationwide</th>
<th>UHH</th>
<th>Young</th>
<th>Chaminade</th>
<th>HPU</th>
<th>UHM</th>
<th>UH-WO</th>
<th>Hawai'i</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>90,644</td>
<td>12</td>
<td>38</td>
<td>5</td>
<td>44</td>
<td>188</td>
<td>12</td>
<td>r 299</td>
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<tr>
<td>2012</td>
<td>92,839</td>
<td>12</td>
<td>38</td>
<td>10</td>
<td>40</td>
<td>186</td>
<td>16</td>
<td>r 302</td>
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<td>2013</td>
<td>94,154</td>
<td>14</td>
<td>36</td>
<td>6</td>
<td>31</td>
<td>173</td>
<td>15</td>
<td>r 275</td>
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<td>2014</td>
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<td>29</td>
<td>5</td>
<td>30</td>
<td>134</td>
<td>23</td>
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</tbody>
</table>

Pass rates for those attempting the **Audit Portion** of the CPA Exam

<table>
<thead>
<tr>
<th>Year</th>
<th>Nationwide</th>
<th>UHH</th>
<th>Young</th>
<th>Chaminade</th>
<th>HPU</th>
<th>UHM</th>
<th>UH-WO</th>
<th>Hawai'i</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>45.5%</td>
<td>50.0%</td>
<td>42.0%</td>
<td>33.0%</td>
<td>35.0%</td>
<td>46.0%</td>
<td>50.0%</td>
<td>46.4%</td>
</tr>
<tr>
<td>2012</td>
<td>46.9%</td>
<td>45.5%</td>
<td>30.8%</td>
<td>14.3%</td>
<td>41.2%</td>
<td>44.6%</td>
<td>30.0%</td>
<td>41.0%</td>
</tr>
<tr>
<td>2013</td>
<td>45.9%</td>
<td>18.2%</td>
<td>54.2%</td>
<td>33.3%</td>
<td>40.0%</td>
<td>42.2%</td>
<td>37.5%</td>
<td>36.9%</td>
</tr>
<tr>
<td>2014</td>
<td>46.4%</td>
<td>37.5%</td>
<td>52.6%</td>
<td>100.0%</td>
<td>26.7%</td>
<td>27.8%</td>
<td>16.7%</td>
<td>37.2%</td>
</tr>
</tbody>
</table>

Pass rates for those attempting the **BEC Portion** of the CPA Exam

<table>
<thead>
<tr>
<th>Year</th>
<th>Nationwide</th>
<th>UHH</th>
<th>Young</th>
<th>Chaminade</th>
<th>HPU</th>
<th>UHM</th>
<th>UH-WO</th>
<th>Hawai'i</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>46.9%</td>
<td>13.0%</td>
<td>55.0%</td>
<td>0.0%</td>
<td>24.0%</td>
<td>32.0%</td>
<td>11.0%</td>
<td>30.3%</td>
</tr>
<tr>
<td>2012</td>
<td>52.8%</td>
<td>40.0%</td>
<td>37.5%</td>
<td>0.0%</td>
<td>28.6%</td>
<td>49.5%</td>
<td>28.6%</td>
<td>45.3%</td>
</tr>
<tr>
<td>2013</td>
<td>55.8%</td>
<td>66.7%</td>
<td>63.2%</td>
<td>66.7%</td>
<td>40.9%</td>
<td>37.4%</td>
<td>27.3%</td>
<td>47.8%</td>
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<tr>
<td>2014</td>
<td>55.5%</td>
<td>45.5%</td>
<td>62.5%</td>
<td>33.3%</td>
<td>53.3%</td>
<td>37.7%</td>
<td>0.0%</td>
<td>40.8%</td>
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</table>

Pass rates for those attempting the **FAR Portion** of the CPA Exam

<table>
<thead>
<tr>
<th>Year</th>
<th>Nationwide</th>
<th>UHH</th>
<th>Young</th>
<th>Chaminade</th>
<th>HPU</th>
<th>UHM</th>
<th>UH-WO</th>
<th>Hawai'i</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>45.6%</td>
<td>50.0%</td>
<td>47.0%</td>
<td>25.0%</td>
<td>36.0%</td>
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</tr>
<tr>
<td>2012</td>
<td>48.0%</td>
<td>41.7%</td>
<td>33.3%</td>
<td>11.1%</td>
<td>33.3%</td>
<td>39.7%</td>
<td>20.0%</td>
<td>40.2%</td>
</tr>
<tr>
<td>2013</td>
<td>48.3%</td>
<td>12.5%</td>
<td>44.8%</td>
<td>25.0%</td>
<td>34.8%</td>
<td>35.6%</td>
<td>20.0%</td>
<td>40.1%</td>
</tr>
<tr>
<td>2014</td>
<td>47.6%</td>
<td>14.3%</td>
<td>39.1%</td>
<td>33.3%</td>
<td>35.3%</td>
<td>25.9%</td>
<td>15.4%</td>
<td>38.4%</td>
</tr>
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Pass rates for those attempting the **REG Portion** of the CPA Exam

<table>
<thead>
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<th>Year</th>
<th>Nationwide</th>
<th>UHH</th>
<th>Young</th>
<th>Chaminade</th>
<th>HPU</th>
<th>UHM</th>
<th>UH-WO</th>
<th>Hawai'i</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>44.1%</td>
<td>75.0%</td>
<td>40.0%</td>
<td>0.0%</td>
<td>32.0%</td>
<td>44.0%</td>
<td>50.0%</td>
<td>38.9%</td>
</tr>
<tr>
<td>2012</td>
<td>48.1%</td>
<td>50.0%</td>
<td>41.7%</td>
<td>25.0%</td>
<td>39.3%</td>
<td>31.3%</td>
<td>66.7%</td>
<td>35.7%</td>
</tr>
<tr>
<td>2013</td>
<td>48.4%</td>
<td>40.0%</td>
<td>59.1%</td>
<td>100.0%</td>
<td>41.2%</td>
<td>40.2%</td>
<td>28.6%</td>
<td>41.0%</td>
</tr>
<tr>
<td>2014</td>
<td>49.4%</td>
<td>20.0%</td>
<td>39.1%</td>
<td>33.3%</td>
<td>58.3%</td>
<td>42.0%</td>
<td>23.1%</td>
<td>43.9%</td>
</tr>
</tbody>
</table>
VI. Are Program Outcomes Compatible with the Objectives?

The overarching outcome of the BBA-A program is to prepare accountants who demonstrate the knowledge, skills, and dispositions needed to provide accounting services locally, state and nation-wide.

The BBA-A program is designed to produce highly qualified and highly effective accountants who are eligible for employment upon graduation, whether or not they choose to sit for a certifying examination. All graduates who sought employment in the field of accounting were employed in the field or went on to graduate school. Enrollment data are presented below.

Enrollment Data

Within the BBA-A, we evaluate the health of our enrollments by looking at how many students choose to enroll in ACC 350 (the first Intermediate Accounting Course). Enrollments go back as far as CoBE and have generally trended upwards. There was apparently pent up demand in the early years of the degree program (Fall 2009) and enrollments thereafter are fluctuating.

With Dr. Leonard’s retirement and Dr. Barra’s health issues, students became concerned that the program would be dissolved. That is when we saw the lowest enrollments (Fall 2014) since Fall 2000. However, those enrollments have more than doubled in Fall 2015, and we expect to continue to see slightly increased enrollments now that students are no longer concerned about their program.

Figure 2—Enrollment in ACC 350 with Trendline

Enrollment ACC 350

Enrollment in ACC 350 is an indication of the health of the program.
VII. Are the Program Objectives Still Appropriate Functions of the College and University?

Program Objectives as Appropriate Functions of the College and University

The BBA-A affords the university system the critical cost efficiency benefits. As part of the overall quality of the university, the BBA-A degree program aligns with strategic plans at the system, campus, and department level, and serves a continuing and critical need in the state workforce.

UH System Strategic Plan

This program meets the UH System Strategic Outcomes and Performance Measures, 2008 - 2015 Globally Competitive Workforce goal address(ing) critical workforce shortages," as evidenced in the annual need for new accountants across the state.

Relationship to the University of Hawai‘i System Strategic Plan

The University of Hawaii System Second Decade Project has identified areas in which resources will be allocated based on needs. Those areas are:

1. Increase the educational capital of the state
2. Expand workforce development with special attention to areas of critical need
3. Assist in expanding and diversifying the economy, and
4. Address underserved regions and populations of the state, particularly Native Hawaiians.

The BBA-A helps meet these needs in the following ways:

1. The BBA-A increases the educational capital of the state by graduating more students who are interested in an accounting major. At a recent "Accounting Students Career Night" at UH Hilo, representatives from public accounting and non-profit accounting spoke to UH Hilo students about the need for more accounting majors in every area—public, private, and governmental accounting.

2. The BBA-A expands workforce development by training more students with financial skills and who can support new and existing business in financial management and tax and audit needs. Local accounting firms are reporting a critical need for graduates with accounting skills.

3. The BBA-A assists in expanding and diversifying the economy by providing a vital support function within the business economy. As more businesses are
formed in Hawaii, they will need to employ graduates with financial management skills and they will need to hire accounting firms to audit them and assist in preparing tax returns.

4. The BBA-A addresses underserved regions and populations of the state, particularly Native Hawaiians. Because the University of Hawaii at Hilo has a large Native Hawaiian student population, it is in a superior position to recruit Native Hawaiian students to the BBA-A.

**UH Hilo Strategic Plan**

The BBA-A program is consistent with the UH Hilo Strategic Plan 2011-2015. Strategic Plan Goal 1, "Provide learning experiences and support to prepare students to thrive, compete, innovate and lead in their professional and personal lives. ...We will ...foster their ability to think critically..." This supporting action is relevant: "Provide every student with an applied learning experience through, but not limited to, increased internships and practica with local businesses/agencies...."

For many years, nationwide, it is important for accounting majors to do one or more internships in order to become employed upon graduation. This has become an accepted part of accounting programs. CoBE and TAC work to find and provide internships. Our students do internships both on Hawai‘i Island and O‘ahu. Further, all CoBE students are required to take a course in Critical Thinking (BUS 290).

The BBA-A program is also consistent with Strategic Plan Goal 5: "Strengthen UH Hilo’s impact on the community, island and state of Hawai‘i through responsive higher education, community partnerships, and knowledge and technology transfer." This supporting action is relevant: "Work with the UH system and community partners to systematically assess and respond to community workforce needs to inform program improvement and development."

Through TAC, the CoBE advisory board, and nation-wide accounting organizations, faculty determine the content of accounting courses; updating these courses as needed to reflect the needs of hiring firms. Currently, for example, International Financial Reporting Standards (IFRS) has begun to be tested on the CPA exam. Faculty at UH Hilo are, therefore, also beginning to incorporate IFRS into the curriculum. On-going discussions with business and government partners continue to help us identify changing needs within the profession.

**College of Business Strategic Plan**

The BBA-A addresses strategic goals developed by the college in consultation with the broader educational community. In particular, the BBA-A aligns with the department’s strategic goal to increase the relative size of program resources.
Student Enrollment in the BBA-A program has grown to about 30% of overall enrollment within CoBE. The program continues to grow and is an important part of CoBE.
Appendix A: Program Requirements—Admission Requirements

Before enrollment in upper-division (300–400-level) Business Administration courses, students majoring in either Business Administration major must have filed a formal declaration of intent to major in accounting at least four weeks in advance of scheduled early-registration; completed 50 or more earned semester credit hours at the 100-level or higher; attained a cumulative grade point average of 2.50 or higher on work completed at UH Hilo (transfer students meeting other requirements may be provisionally admitted to upper-division courses during their first semester at UH Hilo, but will be required to earn at least a 2.5 GPA on their first 12 semester hours of credit at UH Hilo for continued enrollment in upper-division business courses); and successfully completed all course-specific prerequisites for each upper-division class attempted.

General Education Pre-Business Requirements

G1. Composition

- ENG 100 Composition I (3), ENG 100T Composition with Tutorial (3), ESL 100 Composition/Nonnative Speakers (3), or ESL 100TComposition/Non-native Tutorial (3), with a "C" or better

G3. Quantitative Reasoning

- One MATH course numbered 104F, 115, 205 or higher, with "C" or better
- QBA 260 Business Statistics (3), with "C" or better (Prerequisite: CoBE Computer Competency Examination and one MATH course numbered 104F, 115, 205 or higher)

G6. Social Sciences

- One class from ANTH, PSY, or SOC with "C" or better

Note: All remaining General Education Requirements must also be met.

Pre-Business Core Requirements

Each Pre-Business core course must be completed with a grade of "C" or better.

- ACC 201 Intro to Financial Accounting (3)
- ACC 202 Intro to Managerial Accounting (3)
- BUS 240 Business Law (3)
- BUS 290 Critical Thinking (3)
- COM 251 Public Speaking (3)
• ECON 130 Intro to Microeconomics (3)
• ECON 131 Intro to Macroeconomics (3)
• Either:
  o ECON 300 Inter Macroecon Theory (3)
  o ECON 340 Money & Banking (3)
• ENG 209 Writing for Business (3) or ENG 287 Introduction to Rhetoric (3)
Appendix B: Program Requirements—Course Requirements and Standards

Professional Business Core Requirements

Each Business core course must be completed with a grade of "C" or better.

- MGT 300 Mgt, Orgs & Human Behavior (3)
- MGT 333 International Business Mgt (3)
- MKT 310 Princ of Marketing (3)
- FIN 320 Princ Bus Finance (3)
- QBA 300 Operations Management (3)
- QBA 362 Mgt Information Systems (3)
- MGT 423 Business & Society (3)
- MGT 490 Strategic Mgt (3)

Accounting Major Requirements

18 semester hours; each course must be completed with a grade of "C" or better.

The BBA-A degree requires the successful completion of all core requirements for the BBA degree. Eighteen semester hours in accounting must be earned in courses at the 300- or 400-level, in place of the 18 semester hours in business electives at the 300- or 400-level required as part of the BBA in General Business degree.

1. Accounting Core: 12 semester hours as follows:
   - ACC 350 Intermediate Accounting I (3)
   - ACC 351 Intermediate Accounting II (3)
   - ACC 352 Individual & Business Taxation (3)
   - ACC 454 Auditing (3)

2. Accounting Electives: 6 semester hours from the following:
   - ACC 353 Cost Accounting (3)
   - ACC 354 Business Software (3)
   - ACC 355 Advanced Topics in Taxation (3)
   - ACC 358 Governmental Accounting (3)
   - ACC 450 Advanced Accounting (3)
- ACC 455 IT Audit (3)
- ACC 494 Special Topics in Subject Matter (To Be Arranged)

Notes:

1. The State of Hawai‘i requires 150 semester hours of college to obtain a permit to practice as a Certified Public Accountant (CPA). Additional semester hours in business earned past the 121 semester hours required for the B.B.A. with Major in Accounting degree will apply towards this requirement.

2. Residence Requirement: B.B.A. candidates must complete at least 24 of the credits used to satisfy upper-division Business core, Accounting core, and Business or Accounting elective requirements while in residence at UH Hilo.

Accounting Courses

ACC 201 Introduction to Financial Accounting (3) An introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for valuing assets, liabilities, and equity of an organization. Pre: Placement in MATH 104F or higher and Sophomore standing.

ACC 202 Introduction to Managerial Accounting (3) An introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, standard cost systems and reporting for internal decision making. Pre: ACC 201


ACC 351 Intermediate Accounting II (3) The application of generally accepted accounting principles to accounting for owner’s equity, long-term investments and debt, funds flow, and financial statement analysis. Pre: Admission to Professional Business Program, ACC 350, and junior standing.

ACC 352 Individual and Business Taxation (3) Principles and practices involved in the determination of federal income taxation and tax planning as it applies to individuals and businesses including the concept of gross income, exclusions, deductions, credits,
property transactions and sole proprietorships. Pre: Admission to Professional Business Program, ACC 202, and junior standing.

**ACC 353 Cost Accounting (3)** Cost accounting system output relevant to managerial decision making, planning and control. Topics include job order and process costing, direct and standard cost systems, with emphasis on application and analysis of cost. Pre: Admission to Professional Business Program, ACC 202 and junior standing.

**ACC 354 Business Software (3)** Practical applications of general ledger/bookkeeping for small businesses. Focus will be on basic Accounting Information Systems concepts, internal controls, accounting tasks, and comparative product analysis. Pre: Admission to Professional Business Program, ACC 202, ACC 350 (may be taken concurrently), and junior standing.

**ACC 355 Advanced Topics in Taxation (3)** Advanced topics in taxation at the discretion of the instructor. Topics might include tax planning for individual and business owners, estate planning, gift taxes, or other current topics in taxation. Pre: Admission to Professional Business Program, ACC 352, and junior standing.

**ACC 358 Governmental Accounting (3)** Accounting principles as applied to nonprofit organizations, including government. Emphasis on budgetary control and fund accounting. Pre: Admission to Professional Business Program, and ACC 350.

**ACC 400 Internship in Accounting (3) (other)** Supervised on-the-job experience in an accounting position in business or government agency. Comprehensive report by student, meetings with faculty adviser, and performance appraisal from employer required. Pre: ACC 351; Minimum cumulative GPA of 3.00; compatibility with career interests; pre-approved job placement, internship contract and instructor's consent. (Same as BUS 400).

**ACC 450 Advanced Accounting (3)** The application of generally accepted accounting principles to specialized accounting entities: partnerships, branches, affiliated companies, estates and trusts; and to special topics including consolidations. Pre: Admission to Professional Business Program, ACC 351.
ACC 454 Auditing (3) Auditing concepts including standards, objectives, and ethics for external auditors. Emphasis on reporting standards, internal control, evidence, and statistical sampling. Pre: Admission to Professional Business Program, ACC 351.

ACC 455 IT Audit (3) Audits of accounting information systems, including enterprise systems. Generally accepted IT audit standards, frameworks, tools and methods. Includes the study and use of computer-assisted audit tools and techniques (CAATTS). Pre: Admission to Professional Business Program and ACC 454.

ACC 456 Advanced Auditing (3) This is a case-based auditing course that expands on topics introduced in Audit (ACC 454). The primary focus of this course is Fraud Examination and Forensic Accounting. Students will examine cases involving current and classic frauds as well as learning the requirements for collecting evidence for court. Pre: ACC 454
Appendix C: Program Assessments—Course Evaluation Questions and Scoring

The instrument used to evaluate courses at UH Hilo is shown below.

<table>
<thead>
<tr>
<th>Course Evaluation Questions and Scoring</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1 I took this course:</td>
<td>As a major requirement</td>
<td>As an elective within the major</td>
<td>As a general education requirement</td>
<td>As an elective outside my major</td>
<td></td>
</tr>
<tr>
<td>Q2 I took this course:</td>
<td>For the first time</td>
<td>To make up a low grade</td>
<td>To make up for a withdrawal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Q3 At the beginning of this course my knowledge or ability in this subject area was:</td>
<td>Strong</td>
<td>Moderate</td>
<td>Weak</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Q4 The amount of time I spent weekly on this course outside of class was:</td>
<td>0-2 hrs</td>
<td>2-4 hrs</td>
<td>4-8 hrs</td>
<td>&gt;8 hrs</td>
<td></td>
</tr>
<tr>
<td>Q5 The course covered the material the instructor said it would in the syllabus.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
<td></td>
</tr>
<tr>
<td>Q6 The instructor gave me feedback on exams and assignments in a timely fashion.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
<td></td>
</tr>
<tr>
<td>Q7 The reading materials assigned for the course facilitated my learning.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
<td></td>
</tr>
<tr>
<td>Question (Q)</td>
<td>Text</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>-------------</td>
<td>---------------------------------</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Q8</td>
<td>The instructor was available during office hours or by appointment when requested.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q9</td>
<td>When students asked the instructor questions, the instructor responded in a helpful way. Students seem to feel comfortable interacting with and asking questions of the instructor.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q10</td>
<td>The instructor was consistently well prepared for class.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q11</td>
<td>The instructor was able to explain concepts clearly.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q12</td>
<td>Grading of exams, papers, and other assessment procedures used to determine the grade has been fair.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q13</td>
<td>The instructor facilitated my learning of the subject.</td>
<td>Strongly Agree</td>
<td>Agree</td>
<td>Disagree</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Q14</td>
<td>This course was:</td>
<td>Very</td>
<td>Difficult</td>
<td>Moderate</td>
<td>Easy</td>
</tr>
<tr>
<td>Q15</td>
<td></td>
<td>Difficult</td>
<td>Moderate</td>
<td>Easy</td>
<td></td>
</tr>
<tr>
<td>Q16</td>
<td>I missed class:</td>
<td>Less than 10% of the time</td>
<td>10-25% of the time</td>
<td>26-50% of the time</td>
<td>More than 50% of the time</td>
</tr>
<tr>
<td>------</td>
<td>------------------------</td>
<td>---------------------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>Q17</td>
<td>What grade do you expect to receive in this course?</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>Q18</td>
<td>Overall how would you evaluate this instructor?</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>Q19</td>
<td>Overall how would you evaluate this course?</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
</tbody>
</table>
## Appendix D: Accounting Graduates

### Table 6—Number of Accounting Graduates

<table>
<thead>
<tr>
<th>Academic Year</th>
<th>Number of Accounting Graduates</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008-2009</td>
<td>4</td>
</tr>
<tr>
<td>2009 – 2010</td>
<td>8</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>17</td>
</tr>
<tr>
<td>2011 – 2012</td>
<td>15</td>
</tr>
<tr>
<td>2012 – 2013</td>
<td>20</td>
</tr>
<tr>
<td>2013 – 2014</td>
<td>18</td>
</tr>
<tr>
<td>2014 – 2015</td>
<td>19</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>101</strong></td>
</tr>
</tbody>
</table>
Appendix E: Internships and Positions in Accounting

Below is a select list of firms that offer internships or positions in accounting statewide for UH Hilo students.

- Accruity LLP
- County of Hawai'i
- CW Associates
- Deloitte
- HELCO
- Ikeda & Wong
- KMH LLP
- KPMG
- N&K CPAs
- PWC Global
- State of Hawai'i
- Taketa, Iwata, Hara & Associates
- Trusta
Appendix F: External Review of the UH Hilo College of Business and Economics Accounting Program
External Review of the University of Hawaii at Hilo College of Business and Economics Accounting Program.

Reviewer: John P. Wendell, Director, Shidler College School of Accountancy, University of Hawaii at Manoa  
February 10, 2014

Scope: For my review I was provided a self-study report by Dean Dhir and additional comments on the self-study report by members of the accounting faculty. In addition I met with Dean Dhir, Business Department Chair Kelly Burke, Librarian Kathleen Stacy, all three members of the Accounting Faculty (two in person and one via phone), students currently majoring in Accounting, and a group of professional accountants from the business community in Hilo.

Overall Recommendation: I would like to congratulate the CoBE, its faculty, administration, and support staff for providing a quality program that is highly valued by both students and the professional community. As the self-study report makes clear there is a demand for an accounting program at UHH that will continue into the foreseeable future. Consequently, I recommend, without hesitation, that the program be continued for another five years.

Specific Recommendations: The self-study report was well written and I will not reiterate the conclusions in the self-study but concentrate my recommendations on those areas that either were not directly addressed in the self-study report or where I believe I can make suggestions beyond what was in the report that may be helpful in improving the program.

1. The largest challenge that is facing the program is that there are only three accounting faculty members. Regardless of the number of students, maintaining an accounting program requires a minimum number of faculty to cover all of the different subject areas and maintain currency in the curriculum. The overwhelming majority of AACSB accredited institutions with an undergraduate accounting degree have more than three accounting faculty. Because the accounting program is preparing its students for a licensed profession with rigorous standards and expectations the bar for currency is necessarily set higher than for most of the rest of the business curriculum. Consequently, preparation time can be very time consuming even for courses recently taught. This is particularly true for taxation which is constantly subject to changes in statutes, regulations, and case law. Increasing internationalization in both the accounting and auditing standards is also creating special challenges. Even managerial accounting is affected by internationalization in the area of transfer pricing and corporate social responsibility. The three Hilo accounting faculty members have done an outstanding job at maintaining a quality accounting program under these challenging conditions but there is a substantial risk that this is unsustainable going forward and could lead to faculty burn out if it is not addressed. The best solution would be to add a fourth full time accounting faculty member who is comfortable with teaching the tax courses. If resource constraints don't allow for adding another faculty member, a work around would be to have the tax courses covered by adjuncts since none of the current faculty have tax expertise.

2. I recommend that an Accounting Program Advisory Board be established from the professional accounting community for the purpose of providing input on the curriculum and other aspects of the program. Getting feedback from the professional community is essential for keeping the program on track and moving forward. An advisory board will help ensure that the feedback is both timely and relevant. Although most of the members of the board will come from Hilo I believe it would be appropriate to recruit some members from O'ahu since the program is placing students there.
3. The self-study pointed out that there has been some difficulty in recruiting Native Hawaiians into the accounting major. One suggestion that might help is to start targeting students while they are still in high school. Doing presentations to students about the advantages of an accounting career and working with the guidance counselors at the Kamehameha and other schools with large native Hawaiian populations might increase the enrollment in the program.

4. Outcome 8 in table 4.1 of the Matrix of Program Outcomes and Courses is “Apply the interpersonal and leadership skills expected of today’s accounting professional, (Demonstrate leadership and teamwork skills in completing group assignments).” This outcome is met by MGT 490. There is an advantage to teaching these skills in a domain specific environment and consequently it would be appropriate to incorporate these skills into one or more accounting courses. I believe the best fit would be ACC 454, Auditing, but that is of course open to debate.

5. UHH's professional library staff provide support services through library instruction which includes developing student's skills in using databases and other research tools. I recommend the faculty consider incorporating some library instruction sessions into their courses as appropriate. I also recommend that the faculty meet with the librarian at least once a year to access whether or not the available library databases and other resources are meeting the needs of the program.

6. Department Chair Burke states in the self-study report that “With regard to program and curriculum development, we are in the process of identifying a lead accounting faculty member. This person will be responsible for engaging accounting faculty in a collaborative effort to establish a systematic curricular, program and assessment planning and implementation.” I agree that a faculty member needs to be designated to do these responsibilities but I also believe that there are many other tasks that should be the responsibility of the lead faculty member to make sure they are implemented. These tasks include:

- Meeting regularly with the chair of the advisory board (see 2 above) to plan and coordinate advisory board meetings.
- Facilitating and planning recruiting activities for students (see 3 above).
- Interface with the professional librarians to ensure the programs needs are met (see 5 above).
- Planning the course offering and scheduling to ensure that students needs are met and that the courses they need to complete the accounting major are available.
- Working with employers and students to help facilitate the best placement for internships and for employment upon graduation.

All of these tasks make important contributions to a successful accounting program and they need a faculty member who is responsible for making sure they get accomplished. The lead faculty member would work with the other faculty members to accomplish these tasks but there needs to be someone who has the ultimate responsibility. Given that many of these tasks require interfacing with people external to the University I would suggest that this “lead faculty” member be given a title that will reflect the scope of their responsibilities. I suggest “Director of the Accounting Program,” or something similar.