MEMORANDUM

TO: Kitty Lagareta  
    Chairperson, Board of Regents

VIA: David McClain  
    President

VIA: John Morton  
    Vice President for Community Colleges

FROM: Rockne Freitas  
    Chancellor, Hawai‘i Community College

SUBJECT: Re-establishment of a Certificate of Achievement (C.A.) in Accounting as part of the existing Accounting Program at Hawai‘i Community College which currently awards an Associate in Applied Science (A.A.S.) degree in Accounting

Specific Action Requested

It is requested that the Board of Regents approve the re-establishment of a Certificate of Achievement (C.A.) in Accounting. The C.A. in Accounting was dropped from the Accounting Program effective August 1977. The re-established C.A. will be offered in addition to an existing, established Associate in Applied Science (A.A.S.) degree in Accounting with no additional cost to the program or college.

Recommended Effective Date

It is respectfully requested that the effective date be retroactive to July 1, 2005. The re-establishment of the C.A. in Accounting was approved by the Hawai‘i Community College Curriculum Committee effective fall 2005 and accordingly, was listed in the college catalog for academic year 2005-2006 and thereafter. Persons responsible for the curriculum change wrongly assumed that the Certificate could be approved at the campus level since it was previously offered by the college. The certificate consists of existing courses, is part of an established degree, and requires no new faculty or costs.

Additional Cost

The C.A. in Accounting requires no additional cost. All courses in the C.A. in Accounting are also required by the A.A.S. Accounting degree.
**Purpose**

According to Board of Regents’ (BOR) policy Chapter 5, Section 5-1 (A), BOR approval is necessary to establish the Certificate of Achievement in Accounting. The certificate is an alternative credentialing option for students who do have the time, resources and or desire to complete requirements for the existing A.A.S. Accounting degree. The BOR requirement is stated in University of Hawai‘i Executive Policy E5.201 which defines a program as “*any sequence of courses or instructional activities culminating in a Board conferred degree or certificate of achievement (requiring a separate notation on any Board-approved credential).*”

**Background**

At the Hawai‘i Technical School, the forerunner of Hawai‘i Community College, accounting courses were first offered in September 1959, with the first accounting majors graduating in June 1961. Students who graduated during the years 1961 through 1969 received Certificates of Achievement in Accounting. In 1970, with the name change to Hawai‘i Community College students earned either an Associate of Science (A.S.) degree or a C.A. in Accounting. In August 1977, the C.A. was dropped.

The A.S. degree was changed to an Associate of Applied Science (A.A.S.) degree in 1996 with the issuance of the Chancellor for Community College memorandum (CCCM) #6004, Academic Credentials: Degrees and Certificates, November 4, 1996. Minor changes in curriculum, particularly in the area of computer technology, occurred from 1996 to 2004.

Starting in spring 2004 Accounting faculty began meeting frequently with the accounting advisory council to develop student learning outcomes. The advisory council is a representative group of individuals from the Hawai‘i Island business, civic, and educational communities. They were asked to respond to the question “*What do our students need to be able to do ‘out there’ that we are responsible to teach them ‘in here’.*” Through their responses the Accounting faculty developed student learning outcomes and an outcomes-based curriculum focusing on five themes: (1) accounting tasks (2) professional practices (3) communication (4) basic math and (5) computer technology. Curriculum and program modifications were submitted to the college Curriculum Committee in fall 2004 with an effective date of fall 2005. In addition to changing the A.A.S. degree requirements from 65 credits to 60 credits the program change included re-establishment of a Certificate of Achievement (C.A.). The C.A. was included based on the recommendation of the Accounting Program Advisory Council as an option for students not able to commit to four or five semesters of postsecondary schooling. The basic skill set of the C.A. coupled with a required capstone course gives students entry level general business skills.

The primary purpose of the redesigned degree and certificate is to ensure students received training that will meet employer expectations. Secondary goals are to attract students, to allow students more flexibility in their studies, and to decrease the number of low-enrolled classes. The Accounting Program is part of the Business Education and Technology Division of the college. Other programs within this division include Business Technology, Marketing, and Information Technology. Several courses are common to all four degrees. The certificate provides non-Accounting majors within the division and the college as a whole, an opportunity to broaden
their studies by earning the C.A. in Accounting. In an era of rising consumer credit and unstable economies, accounting knowledge is certainly beneficial and, if accounting professors had their way, would be a requirement for all college students.

Faculty from the accounting program have a strong connection to the business community. Students enrolled in the program’s practicum classes work on real-life accounting records for a variety of non-profits, clubs, and organizations. Local employers are anxious to hire the college’s accounting students; often there are more inquiries from employers than students to fill the openings.

**Curriculum**

The re-established C.A. in accounting is composed of 30 credits, all of which are required by the A.A.S. degree in Accounting. It is designed to be completed in two semesters and results in no additional cost or faculty requirements to the program or college. Details of both the C.A. and A.A.S. in Accounting follow.

<table>
<thead>
<tr>
<th>Course</th>
<th>Course Description</th>
<th>Credits</th>
<th>CA</th>
<th>AAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 20</td>
<td>Fundamentals of Accounting or ENT 150 Basic Accounting for Entrepreneurs</td>
<td>3</td>
<td>x</td>
<td>x</td>
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<tr>
<td>ACC 124</td>
<td>Principles of Accounting I</td>
<td>3</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>ACC 150</td>
<td>Using Computers in Accounting</td>
<td>3</td>
<td>x</td>
<td>x</td>
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<tr>
<td>ACC 155</td>
<td>Using Spreadsheets in Accounting</td>
<td>3</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>ACC 193A</td>
<td>Cooperative Education/Internship/Practicum</td>
<td>2</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>BUSN 89</td>
<td>Electronic Calculating</td>
<td>1</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>BUSN 189</td>
<td>Business Mathematics</td>
<td>3</td>
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<td>x</td>
</tr>
<tr>
<td>BUSN 121</td>
<td>Introduction To Word Processing</td>
<td>3</td>
<td>x</td>
<td>x</td>
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<tr>
<td>BUSN 150</td>
<td>Intro to Business Computing or ICS 101 Microcomputer Applications</td>
<td>3</td>
<td>x</td>
<td>x</td>
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<tr>
<td>IS 55</td>
<td>In Control: A Template for Success or IS 155 Principles/Philosophy of Success</td>
<td>3</td>
<td>x</td>
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<td>PHIL 101</td>
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<td>ACC 125</td>
<td>Principles of Accounting II</td>
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<td>ACC 126</td>
<td>Principles of Accounting III</td>
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<td>x</td>
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<tr>
<td>*ENG 55</td>
<td>Business Communications or ENG 209 Writing for Business (UH Hilo)</td>
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<td>x</td>
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<tr>
<td>Choose 1:</td>
<td>SpCo 51 Oral Communication Techniques or SpCo 151 Introduction to Speech and</td>
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<td>x</td>
<td></td>
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<tr>
<td></td>
<td>Communication or SpCo 130 Business and Organization Communication or SpCo 251 Public Speaking</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choose 1:</td>
<td>ECON 20 Consumer Economics or ECON 50 Business Economics or ECON 130 Principles of Microeconomics or MGT 20 Introduction to Management or MGT 24 Personnel Management Relations or BUS 71 Human Relations in Organization or PSY 170 Psychology of Adjustment or ECON 131 Principles of Macroeconomics</td>
<td>3</td>
<td>x</td>
<td></td>
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<tr>
<td>Choose 1:</td>
<td>BUS 20 Introduction to Business or BUS 120 Principles of Business or LAW 30 Business Law or BUS 240 Business Law (UH Hilo), BUS 140 Records and Information Management, PHIL 102 Introduction to Philosophy: Asian Traditions, or BUS 25 Starting Your Own Business</td>
<td>3</td>
<td>x</td>
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<tr>
<td>Choose 1:</td>
<td>ACC 130 Hospitality Accounting or ACC 132 Payroll Accounting or ACC 134 Income Tax Preparation or ENT 120 Entrepreneurship</td>
<td>3</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Choose 1:</td>
<td>Course not previously taken for credit with an ACC, BUS, ITS, OAT, MGT, or MKT alpha</td>
<td>3</td>
<td>x</td>
<td></td>
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<tr>
<td>Natural Science Elective</td>
<td>3</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 193B</td>
<td>Cooperative Education/Internship/Practicum</td>
<td>3</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>TOTAL CREDITS</td>
<td>60</td>
<td>30</td>
<td>60</td>
<td></td>
</tr>
</tbody>
</table>
**Resource Requirements**

No additional resources have been required for the re-establishment of the C.A. in Accounting. All courses required by the C.A. are also required by the A.A.S. in Accounting.

**Student Enrollment, Graduation, and Employment**

Accounting majors for the period 2003 through 2007 average 75; fall 2003 had the highest number of majors, 90 and fall 2006 the lowest, 58. Graduates for the same four academic years, 2003-04 through 2006-07, average 10.5. The declines in enrollment and graduates coincide with drops in the unemployment rate for the county of Hawaii. Unemployment reported for 2003 for the county was 4.6%; for 2006 it was 2.8%.

Program costs compare favorably with those reported by the college’s career and technical programs and are slightly above figures reported for Total Campus Expenditure/SSH—average total program cost is $356 per SSH; average total campus expenditure is $329 per SSH. The program has two tenured, full-time faculty and hires lecturers on an as needed basis; one faculty serves as chairperson for the Business Education and Technology Division. Growth for the program is conservatively forecast at 1%. The number of job openings for bookkeeping, accounting, and auditing clerks due to replacement and new positions for 2005-2011 in the county of Hawai‘i are projected at 200.

A comprehensive program review was done November 2005. An annual review was completed April 2007 using data for academic year 2005-06. The program also does annual program health indicator reports. The most recent annual review and program health indicator report accompany this request as does the UH System’s *Academic Program Cost and Revenues Template*.

**Action Recommended**

It is recommended that the Board of Regents approve the re-establishment of the Certificate of Achievement in Accounting at Hawai‘i Community College effective fall 2005.

Attachments

C: Executive Administrator and Secretary of the Board
## Academic Program Cost and Revenues

**ENTER VALUES IN HIGHLIGHTED CELLS ONLY**

<table>
<thead>
<tr>
<th>CAMPUS/Program</th>
<th>Hawaii CC/Accounting</th>
</tr>
</thead>
</table>

|----------------------------------|---------|---------|---------|---------|---------|---------|---------|

### Students & SSH
- **Year 1**: 1%
- **Year 2**: 1%
- **Year 3**:%

### Direct and Incremental Program Costs
- **C. Instructional Cost without Fringe**
  - **Year 1**: $192,357
  - **Year 2**: $169,706
  - **Year 3**: $145,226
  - **Year 4**: $148,370
  - **Year 5**: $160,471
  - **Year 6**: $176,299
  - **Year 7**: $183,351

### Revenue
- **G. Tuition**
  - **Year 1**: $62,415
  - **Year 2**: $55,789
  - **Year 3**: $41,699
  - **Year 4**: $39,144
  - **Year 5**: $44,477
  - **Year 6**: $50,627
  - **Year 7**: $53,178

### Comparable Cost per SSH
- **Program Cost per SSH**
- **Instruction Cost with Fringe/SSH**
  - **Year 1**: $180
  - **Year 2**: $188
  - **Year 3**: $225
  - **Year 4**: $276
  - **Year 5**: $296
  - **Year 6**: $322
  - **Year 7**: $332

- **K. Total Salary FT Faculty/Lecturers**
  - **Year 1**: $161,239
  - **Year 2**: $150,661
  - **Year 3**: $131,006
  - **Year 4**: $123,321
  - **Year 5**: $134,420
  - **Year 6**: $149,206
  - **Year 7**: $155,173

### Instruction Cost with Fringe per SSH
- **K. Instructional Cost/SSH**
  - **Year 1**: $180
  - **Year 2**: $188
  - **Year 3**: $225
  - **Year 4**: $276
  - **Year 5**: $296
  - **Year 6**: $322
  - **Year 7**: $332

- **O. Comparable Cost/SSH**
  - **Year 1**: $258
  - **Year 2**: $241
  - **Year 3**: $260
  - **Year 4**: $285
  - **Year 5**: $311
  - **Year 6**: $345
  - **Year 7**: $359
Please include an explanation of this template in your narrative.


B. Annual SSH: Course Registration Report located at http://www.iro.hawaii.edu/maps/mltitles.asp. Add the SSH for the Fall and Spring reports to obtain the annual SSH.

C. Instructional Cost without Fringe: Direct salary cost for all faculty and lecturers teaching in the program. Add negotiated collective bargaining increases and keep salary

C1. Number of full time faculty and lecturers who are > .5 FTE.

C2. Number of part time lecturers who are < .5 FTE.

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.

E. Unique Program Cost: Costs 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.

F. Total Direct and Incremental Cost: C + D + E

G. Tuition: Annual SSH x resident tuition rate/credit

H. Other: Other sources of revenue including grants, program fees, etc. This should not include in-kind 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: G + H

J. Net Cost: 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.) If there would be projected costs using amortization for equipment.

K. Instructional Costs with Fringe/SSH: (K2 + K4) / B

K1. Salaries without Fringe of Full Time Faculty and Lecturers who are > .5 FTE

K2. K1 x 1.35

K3. Salaries without Fringe for Lecturers who are < .5 FTE

K4. K3 x 1.05

L. Support Cost/SSH: The campus non instructional expenditure/ssh + systemwide support -- organized research (UHM only) as provided by UH Expenditure Report (http://drue.its.hawaii.edu/uhexpend/)

For example, from the 2003-04 UH Expenditure Report, the support expenditure/ssh per campus is:

UHM $335.00 + $53 - $110 for organized research = $278

UHH $227.00 + $35 = $262

UHWO $132.00 + $26 = $158

Haw CC $89.00 + $33 = $122

Hon CC $136.00 + $40 = $176

Kap CC $93.00 + $29 = $122

Kau CC $269.00 + $63 = $332

Lee CC $91.00 + $27 = $118

Maui CC $137.00 + $36 = $173

Win CC $195.00 + $40 = $235

M. Total Program Cost/SSH: K + L

N. Total Campus Expenditure/SSH: Taken from UH Expenditures Report. For example, for 2003-2004: UHM = $710-110 (organized research) = $600, UHH = $471, UHWO = $352, HawCC = $293, HonCC = $353, KapCC = $269, KauCC = $554, LeeCC = $241, Maui CC = $318, WinCC = $349

O. Comparable Program/Division Instructional Cost/SSH: Taken from UH Expenditures Report or campus data, as available. Please note in the space provided, the program used for the comparison.
HAWAI‘I COMMUNITY COLLEGE

ANNUAL INSTRUCTIONAL PROGRAM REVIEW

Accounting (ACC)

APRIL 2, 2007

Joel Peralto, Program Coordinator
Joni Onishi, Division Chair
ANNUAL INSTRUCTIONAL PROGRAM REVIEW
Accounting (ACC)
April 2, 2007

I. Narrative and Analysis of Data

a. Statement on the mission or purpose of the program, including the target student population; The Accounting Program’s mission is to help students learn and develop skills, competencies, and values required by employers and necessary for becoming contributing members of society.

The accounting program is committed to its motto, “where students learn to meet employer expectations.”

Each student presents a unique profile – economically, socially, culturally, and intellectually. The challenge is to continually provide a supportive, nurturing educational environment that accommodates individual differences and encourage students to know, comprehend, apply, analyze, synthesize, and evaluate the course content. The curriculum is broad and offers individuals the challenge of discovering personal strengths and cultivating skills. The expectations of students mirror the world of the working community where individuals must exhibit functional communication skills, think and reason effectively, set and achieve goals, and adapt to change.

The primary objective of the Accounting Program is to prepare students for entry-level positions in accounting. Secondary objectives include training and providing new opportunities for non-accounting majors, advancement skills training for people in industry and government already employed in the field, and opportunities to increase individual employment potential, personal enrichment, lifelong learning, and effective citizenship through liberal arts education. A developing objective is to provide prerequisite training for persons wishing to transfer to the business program at the University of Hawai‘i at Hilo, University of Hawai‘i-West Oahu or to other two-year and four-year programs at other state and private universities and colleges in Hawaii or on the mainland.

b. Information on external factors affecting the program; See attached PHI report

c. Attach PHI Report (CTE Programs only); Attached following Data Chart

d. Required external measures, if applicable (e.g.) Nursing Cert.; None

e. Analysis of Program;

The following analysis is written with reference to the Hawaii Community College Program Review Report for the AAS degree in Accounting, assessment period fall 2002 through spring 2005, dated November 14, 2005. The period covered by this annual program review report is fall 2005 through spring 2006.
Number of Unduplicated Majors – Number of unduplicated majors has increased to 86 over the 3 year average (78) covered by the previous report. This is a positive indicator that curriculum changes instituted in fall 2005 and increased activities in advertising and program promotion have had a positive effect on program growth and sustainability.

FTE Student Majors – FTE Student Major count, 28.37, is a lower number than the unduplicated majors count; this is probably due primarily to the high number of students taking less than the fulltime equivalent (FTE) standard of 15 credits per semester (30 per year); if we were to assume that all 86 majors are taking accounting courses, then a rough average estimate of credits taken by EACH student could be calculated by dividing the SSH (Student Semester Hour) total for the year, 851, by the number of unduplicated majors, 86; the resulting calculation is 9.90. This number would represent the average number of credits taken by each accounting major during the year. This suggests that many if not most of our students are part-time or are working on achieving our certificate in accounting while also working on another associate degree in another field, say business technology.

Average Class Size – Average class size has increased over the prior three year period; the average for 2002 – 2005 of 14 has now grown to 18.28; this improvement can most likely be attributed to offering less classes (fewer sections of the same class or offering classes that were heretofore offered twice a year, only once per year) thereby increasing actual enrollment in each class offered.

Average Class Fit – Average class fit, a better indicator of program efficiency, essentially calculated by dividing enrollments by class caps, show that the accounting program is at 70.9%, down from the average of 75% for the prior review period. As the program continues to explore other pedagogies and modes of instruction, mostly online and hybrid (traditional with online support) course options, average class fit should improve over time. Students prefer online classes, and the successes achieved by sister campuses which have offered online courses in the past prove this point. We feel confident we can achieve similar successes by slowly moving in this and other directions of course delivery.

Credits Earned Ratios & Average GPAs – Credits earned ratios for PPC (Program paid courses) (66%) and for Non-PPC courses (63%) and average GPAs achieved in PPC courses (2.48 out of 4.0) and in Non-PPC courses (2.55 out of 4.0) indicate satisfactory performances by students in courses taken in the program.

Program Cost per SSH*** - Program cost per SSH for the three year period covered by the prior report hovered just over $200. The current year amount is $138 (***calculating wage rates at a rank 4 level – all accounting faculty are tenured at the rank 5 level). This cost per SSH data appears favorable and an improvement over the prior period reported on.
II. Update or Create Your Action Plan including Budget Request with Justification, if needed.

A. PLAN OF ACTION 2007-2008 (continuing from 2006-2007)–Per PHI 06-07

★ Develop learning outcomes for each course.
  ✷ To be completed by all Accounting faculty members
  ✷ Completely incorporated beginning fall 2007

★ Develop assessment tools to evaluate student achievements.
  ✷ To be completed by all Accounting faculty members
  ✷ Completely incorporated beginning fall 2008

★ Develop surveys and other mechanisms to evaluate student and employer satisfaction.
  ✷ To be completed by Accounting program coordinator in collaboration with other accounting faculty members
  ✷ Begin implementation fall 2008

★ Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes.
  ✷ To be completed by Business Education and Technology Division Chairperson in collaboration with all division faculty members
  ✷ Begin implementation fall 2008

★ Evaluate the feasibility of requiring accounting majors to take a total of three credits of lab.
  ✷ To be completed by accounting faculty members
  ✷ by fall 2007, if feasible
  ✷ Implementation fall 2008

★ Continue to find creative and effective ways to market the Accounting program. This includes faculty visitations to local high schools and having students visit live classes at the college, so that students get an idea of what to expect in our programs and courses.
  ✷ To be completed by accounting faculty members
  ✷ Ongoing

★ Professional Development
  ✷ To be completed by accounting faculty members
  ✷ Ongoing

★ Discussion has been initiated to start a joint HawCC/UHH (University of Hawaii at Hilo) student accounting club. This organization should provide support for accounting students at both institutions who are interested in pursuing a career in the accounting profession. A wide array of activities will be conducted ranging from regular speakers to fund-raising activities that will reinforce accounting procedures. Support is expected from both institutions in the way of funding and faculty advisory assistance.
  ✷ To be completed by accounting faculty members
  ✷ Ongoing
Identify how the program has responded to its Plan of Action (2006-2007)

- Accounting faculty continue to visit high school classes and participate in “Career Days” at middle and high schools around the Big Island.
- Student learning outcomes were developed for ACC 20, 124, 125, 126, 132, 134, 193, 201, 202, BUSN 89, BUSN 189, IS 55, ENT 120. Outcomes yet to be developed for ACC 150, 155, and 130.
- ACC 193A has been offered since spring 2006. The major objective of this course is to integrate student course work with a project and practical work experiences. The course also has a secondary objective of evaluating, for the purposes of a departmental assessment of student outcomes, the student’s skills and knowledge of the subject matter, theories, and methods of the accounting/business discipline.
- ACC 193B will be offered spring 2008. The major objective of this course, in addition to offering a continuation of work begun in ACC 193A, is to have students complete a capstone project that requires them to utilize their critical thinking skills in synthesizing previous course work and extend and develop their own original ideas.
- Program information on the division website has been updated to include the latest curriculum and other pertinent changes relative to the associate degree and certificate of completion.

B. PLAN OF ACTION 2007-2008 – SUMMARY BUDGET REQUEST

- Newspaper, radio, other media advertising and promotional $2,000
- Development of multi-media video/posters/fliers for program 1,000
- Equipment for two additional classrooms – rooms 346-101/102 4,000
- Professional development for accounting faculty to attend workshops, conferences, colloquia, seminars, other local and national courses 4,000
- Release time or additional help to work on action plan objectives-6 credits per year @ $2,000 per credit 12,000

**Total budget request for 07-08 academic year $23,000**
## QUANTITATIVE TREND DATA CHART

**Program Name: Accounting**

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
<th>Fall 2005</th>
<th>Spring 2006</th>
<th>AY</th>
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<tr>
<td>#1</td>
<td>Number of Unduplicated Majors</td>
<td>75</td>
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<td>#2</td>
<td>Total Student Semester Hours</td>
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<td>FTE Student Majors</td>
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<tr>
<td>#4</td>
<td>Number of Graduates</td>
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<td>#5</td>
<td>Number of classes</td>
<td>18</td>
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<td>Avg Class size</td>
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<td>Avg Class fit</td>
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<td>FTE of BOR Appointed Program Faculty</td>
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<tr>
<td>#9</td>
<td>Number of FTE Faculty</td>
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<td>-</td>
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<td>Student semester hours for all PPC class enrollments</td>
<td>450</td>
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<td>#11</td>
<td>Student-Faculty Ratio</td>
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<td>#12</td>
<td>PPC Credits Earned Ratio</td>
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<td>Non-PPC Credits Earned Ratio</td>
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<td>PPC Avg GPA</td>
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<td>Non-PPC Avg GPA</td>
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<tr>
<td>#17</td>
<td>Program Cost per SSH***</td>
<td>-</td>
<td>-</td>
<td>137.68</td>
</tr>
</tbody>
</table>

*** - calculated using rank 4 rate per credit hour of instruction
Hawaii Community College
2006 – 2007 Program Health Indicators
Accounting (ACC)

The Program Health Indicators Review provides a comprehensive, empirically based review of academic programs. Major sections of the report provide descriptive information about the development and history of a program, goals, faculty and advisory committees, admission and degree requirements, and graphic representation of the program’s standing. The major clusters of program health indicators are program demand, program efficiency and program outcomes. Hawai‘i Community College uses five data elements to develop these clusters: number of applicants and majors (program demand), class fit and average class size (program efficiencies) and graduates (program outcomes).

Chancellor: Rockne Freitas
Vice Chancellor: Doug Dykstra
Asst. Dean (interim) Beth Sanders
Division Chair: Joni Onishi

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The Accounting Program’s mission is to
   Help students learn and develop skills, competencies, and values required by employers
   and necessary for becoming contributing members of society.

PROGRAM DESCRIPTION

The Accounting program prepares students for entry-level positions in the accounting field, such as a bookkeeper or account clerk. Learning centers on the accounting equation and the accounting cycle, recording financial transactions and preparing financial statements. The Associate of Applied Science Degree is awarded for satisfactory completion of 60 credit hours and the Certificate of Achievement is awarded for satisfactory completion of 30 credit hours.

Success in the workplace requires managing money and resources intelligently, applying critical thinking and communications skills, and maintaining high standards of professional ethics and personal integrity. In addition to teaching basic accounting practices, energies are being focused on developing these life-long learning skills, competencies and values.

The Accounting program is part of the Business Education and Technology Division of Hawai‘i Community College. Other programs within this division include Business Technology, Marketing, and Information Technology. This division, along with the Applied Technical Education, the Liberal Arts (formerly General Education), the Hospitality and the Nursing & Applied Health Divisions are organized under the Vice Chancellor of Academic Affairs who reports to the Chancellor. The Chancellor is the chief executive officer for the college and is responsible to the President of the University of Hawaii System.

The four programs in the Business Education Division recognize a basic skills core package in their initial requirement for entry into the program. Other business programs require at least one accounting course be completed as a requirement for graduation. Instructors within the Division teach interrelated courses, thus the assessment of program organization should include those instructors teaching courses that span various programs.
PROGRAM GOALS

The accounting program is committed to its motto, "where students learn to meet employer expectations."

Each student presents a unique profile – economically, socially, culturally, and intellectually. The challenge is to continually provide a supportive, nurturing educational environment that accommodates individual differences and encourage students to know, comprehend, apply, analyze, synthesize, and evaluate the course content. The curriculum is broad and offers individuals the challenge of discovering personal strengths and cultivating skills. The expectations of students mirror the world of the working community where individuals must exhibit functional communication skills, think and reason effectively, set and achieve goals, and adapt to change.

The primary objective of the Accounting Program is to prepare students for entry-level positions in accounting. Secondary objectives include training and providing new opportunities for non-accounting majors, advancement skills training for people in industry and government already employed in the field, and opportunities to increase individual employment potential, personal enrichment, lifelong learning, and effective citizenship through liberal arts education. A developing objective is to provide prerequisite training for persons wishing to transfer to the business program at the University of Hawaiʻi at Hilo, University of Hawaiʻi-West Oahu or to other two-year and four-year programs at other state and private universities and colleges in Hawaii or on the mainland.

The specific goals of the program are as follows:

1. To teach students the accounting equation, the accounting cycle, the recording of transactions in a double-entry bookkeeping format and financial statement preparation;

2. To instruct students in payroll accounting and/or individual income tax procedures and regulations;

3. To provide hands-on experience with accounting, word processing, and spreadsheet computer programs;

4. To introduce students to general business concepts and office procedures.

These specific goals include emphasis on:

- Written and oral communication skill building;
- Problem-solving skill building through appropriate math, computer-related and accounting curricula;
- A broad-based education embracing culture, the environment, technology and workplace skills.
PROGRAM STUDENT LEARNING OUTCOMES

The Accounting curriculum approved by the curriculum committee effective fall 2005 was designed with student learning outcomes foremost. It provides a well-rounded education that prepares students for the world of work and to be contributing members of our society. It allows for a student to earn an Associate in Applied Science (AAS) degree and/or a Certificate of Achievement (CA). Both the degree and certificate require completion of “capstone” course(s) designed to integrate student course work with a project and practical work experiences. The “capstone” courses have a secondary objective of evaluating, for the purposes of a departmental assessment of student outcomes, the student’s skills and knowledge of the subject matter, theories, and methods of the accounting/business discipline.

Change and diversity are constant in society. A “successful” student is one who is able to take the “tools” (both technical and soft skills) that our comprehensive educational program provides and with perseverance be competent and productive in our ever changing world. The Student Learning Outcomes of the Accounting program are as follows:

1. Apply basic math and computation skills to achieve accuracy in accounting systems.
2. Perform basic accounting tasks and maintain accurate accounting systems in for-profit and not-for-profit organizations.
3. Perform basic office functions using standard technologies.
4. Communicate with stakeholders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
5. Demonstrate effective self-management through efficient use of time and personal commitments.
6. Use critical thinking skills to make decisions that reflect legal and ethical standards of the profession of accounting.
7. Take advantage of opportunities for continuous professional development in the accounting profession.
8. Participate effectively in individual and group decision making.
9. Demonstrate work attitude and appearance consistent with professional practices in accounting.

It should be noted that based upon ongoing development of the accounting program in conjunction with student learning outcomes, the accounting curriculum has been revised and courses have been added to enhance and expand a student’s repertoire of courses. These include: IS 55 (In Control: A Template for Success) and ACC 193A/ACC 193B, two capstone classes totaling 5 credits to be taught/supervised by an accounting instructor.
## PROGRAM HEALTH INDICATORS

<table>
<thead>
<tr>
<th>INDICES</th>
<th>MINIMUM LEVEL</th>
<th>ACTUAL LEVEL</th>
<th>SATISFACTORY LEVEL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROGRAM DEMAND/CENTRALITY: Fall 2006</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of Applicants</td>
<td>75</td>
<td>58</td>
<td>100</td>
</tr>
<tr>
<td>Number of Majors</td>
<td>75</td>
<td>58</td>
<td>100</td>
</tr>
<tr>
<td>Student Semester Hours (ACC, BMACH, BUS 55)</td>
<td>540</td>
<td>481</td>
<td>765</td>
</tr>
<tr>
<td>Class Credit Hours</td>
<td>45</td>
<td>33</td>
<td>51</td>
</tr>
<tr>
<td>Number of Classes Taught</td>
<td>20</td>
<td>13</td>
<td>22</td>
</tr>
<tr>
<td><strong>PROGRAM EFFICIENCY: Fall 2006</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Class Size</td>
<td>12</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Student Semester Hours per FTE Faculty</td>
<td>210</td>
<td>219</td>
<td>235</td>
</tr>
<tr>
<td>Equiv. Class Credit Hours per FTE Faculty</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Percentage of Small Classes</td>
<td>5.0%</td>
<td>23.0%</td>
<td>4.55%</td>
</tr>
<tr>
<td><strong>PROGRAM OUTCOMES: N/A (See Perkins III Core Indicators on Page 12)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credits Earned Ratio – General Education</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credits Earned ratio – Vocational Education</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Degrees and Certificates Awarded – AY 2001-2002</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Placement into Further Education, Employ, or Military</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Retention – Fall to Spring</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retention in Employment</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Traditional Participation – Males</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Traditional Program Completion – AY 2001-2002</td>
<td>00%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 2005-2006 PERKINS III CORE INDICATORS

<table>
<thead>
<tr>
<th>Core Indicators</th>
<th># in Denominator</th>
<th># in Numerator</th>
<th>Adjusted Level</th>
<th>Actual Level</th>
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</thead>
<tbody>
<tr>
<td>Academic Achievement</td>
<td>31</td>
<td>27</td>
<td>81.92%</td>
<td>87.10%</td>
</tr>
<tr>
<td>Vocational Skills</td>
<td>32</td>
<td>27</td>
<td>90.00%</td>
<td>84.38%</td>
</tr>
<tr>
<td>Degrees &amp; Certificates</td>
<td>32</td>
<td>7</td>
<td>37.33%</td>
<td>21.88%</td>
</tr>
<tr>
<td>Placement/Employment</td>
<td>15</td>
<td>13</td>
<td>71.72%</td>
<td>86.67%</td>
</tr>
<tr>
<td>Retention/Employment</td>
<td>13</td>
<td>11</td>
<td>92.00%</td>
<td>84.62%</td>
</tr>
<tr>
<td>Nontraditional Participation</td>
<td>71</td>
<td>11</td>
<td>14.60%</td>
<td>15.49%</td>
</tr>
<tr>
<td>Nontraditional Completion</td>
<td>7</td>
<td>1</td>
<td>12.73%</td>
<td>14.29%</td>
</tr>
</tbody>
</table>
**OCCUPATIONAL DEMAND (Hawai'i County - 2005-2011)**

For bookkeeping, accounting, auditing clerks, SOC code 43-3031, the following information is available from the EMSI table for the County of Hawaii:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>State employment 2005</td>
<td>11,222</td>
</tr>
<tr>
<td>Hawaii County employment 2005</td>
<td>1,294</td>
</tr>
<tr>
<td>State replacement 2005-2011</td>
<td>1,238</td>
</tr>
<tr>
<td>Hawaii County replacement 2005-2011</td>
<td>145</td>
</tr>
<tr>
<td>Hawaii County new 2005-2011</td>
<td>55</td>
</tr>
</tbody>
</table>
ANALYSIS OF THE PROGRAM

Program Demand/Centrality

Over the past three years, 04-05, 05-06 and 06-07, accounting program applicants and number of majors have remained relatively stable. Number of applicants was 59, 78 and 58 respectively, while the number of majors was 79, 74 and 58 for the same period. Statistics for Student Semester Hours (SSH), Class Credit Hours and number of course taught, showed similar stability. Accounting, as a desired field of vocation retains a consistent placeholder among those looking for a field that offers steady employment, though with less than stellar pay potential on par with some other more popular areas the past decade; one such area of study and vocation being health-related fields such as nursing.

The Occupational Demand for Hawaii State and Hawaii County is good; we continue to receive many requests from employers looking for students with good long-term employment potential. According to the EMSI labor demand data, more replacement and new accounting and bookkeeping (and related) positions are available or will become available through 2011 than we are currently serving in our program. This statistics bode well for us as we continue to focus more time, effort and energy on recruitment activities island wide.

Program Efficiency

While maintaining a modest enrollment, the accounting program has maintained good efficiency with class size of 15, up from 11.5 in 04-05; while below the average size of many classes conducted by other departments or division within the college, many of our classes are held in computer classrooms which limit maximum enrollment to 18-20 students depending on the classroom used. Equivalent class hours per FTE faculty remained at 15 over the three year period from 04-05 through 06-07, a sign of stability and efficient use of faculty resources. Our current workload remains at 15 credit hours per semester except for a recently acquired provision for 3 credits of assigned time for curriculum/program related activities.

The curriculum underwent a major overhaul in 2004-2005 (to be effective for academic year 2005-2006). Upgraded as well as new, more relevant courses became part of the accounting curriculum. A Certificate of Achievement was added as another option for students.

To better serve the community and in an effort to better utilize resources, the Accounting Program works collaboratively with the Office of Continuing Education and Training (OCET) and offers its courses as a non-credit option.

Program Outcomes (data presented for program year 05-06)

32 Accounting students stopped program participation in the 2005-2006. Of this amount approximately 85% were able to complete their academic and vocational skills course work with a “C” grade or better and 7 or 22% received the AAS degree in spring 2006. Though a small percentage, it is by no means indicative of the efficiency of the Accounting Program. Students enroll in, as well as drop out of college for a variety of reasons. Many enroll in only one course at a time. Subsequently, the success or efficiency of a program cannot be measured by the number of graduates alone. More important is the opportunity we provide students to develop skills and knowledge to be responsible and productive citizens. Both students and employers have high regard for our courses and faculty. The practical, hands-on rigor expected of students prepares them for the work force.
PLAN OF ACTION 2007-2008 (continuing from 2006-2007)

★ Develop learning outcomes for each course.
   ✮ To be completed by all Accounting faculty members
   ✮ Completely incorporated beginning fall 2006
★ Develop assessment tools to evaluate student achievements.
   ✮ To be completed by all Accounting faculty members
   ✮ Completely incorporated beginning fall 2006
★ Develop surveys and other mechanisms to evaluate student and employer satisfaction
   ✮ To be completed by Accounting program coordinator in collaboration with other accounting faculty members
   ✮ Begin implementation fall 2006
★ Develop tracking methods to develop and monitor statistics to assess achievement of student learning outcomes
   ✮ To be completed by Business Education and Technology Division Chairperson in collaboration with all division faculty members
   ✮ Begin implementation fall 2006
★ Evaluate the feasibility of requiring accounting majors to take a total of three credits of lab.
   ✮ To be completed by accounting faculty members
   ✮ by fall 2006, if feasible
   ✮ Implementation fall 2007
★ Continue to find creative and effective ways to market the Accounting program. This includes faculty visitations to local high schools and having students visit live classes at the college, so that students get an idea of what to expect in our programs and courses.
   ✮ To be completed by accounting faculty members
   ✮ Ongoing
★ Professional Development
   ✮ To be completed by accounting faculty members
   ✮ Ongoing

Identify how the program has responded to its Plan of Action (2006-2007)

❖ Accounting faculty continue to visit high school classes and participate in “Career Days” at middle and high schools around the Big Island.
❖ Student learning outcomes were developed for ACC 20, 124, 125, 126, 132, 134, 193, 201, 202, BUSN 89, BUSN 189, IS 55, ENT 120. Outcomes yet to be developed for ACC 150, 155, and 130.
❖ ACC 193A has been offered since spring 2006. The major objective of this course is to integrate student course work with a project and practical work experiences. The course also has a secondary objective of evaluating, for the purposes of a departmental assessment of student outcomes, the student’s skills and knowledge of the subject matter, theories, and methods of the accounting/business discipline.
❖ ACC 193B will be offered spring 2008. The major objective of this course, in addition to offering a continuation of work begun in ACC 193A, is to have students complete a capstone project that requires them to utilize their critical thinking skills in synthesizing previous course work and extend and develop their own original ideas.
Appendix A: History and Admission Requirements

Program History

At the Hawai'i Technical School, accounting courses were first offered in September 1959, with the first accounting majors graduating in June 1961. Students who graduated during the years 1961 through 1969 received Certificates of Achievement in Accounting. As Hawai'i Community College it was possible for students to earn either an Associate of Science (AS) degree or a Certificate of Achievement (CA). In August 1977, the certificate program was dropped upon the recommendation of employers and the advisory committee. The consensus was that certificate graduates were inadequately prepared to fill accounting positions. Effective fall 2005, with the recommendation of the current advisory committee, the Certificate of Achievement (CA) was reestablished as an option for those students who are not able to commit to four or five semesters of postsecondary schooling.

The Associate of Science degree was changed to an Associate of Applied Science (AAS) degree in 1996 with the issuance of the Chancellor for Community College Memo (CCCM) #6004, Academic Credentials: Degrees and Certificates, November 4, 1996, which defined an Associate in Science (AS) degree as, “A two-year technical-occupational-professional degree, consisting of at least 60 semester credits, providing students with skills and competencies for gainful employment, entirely at the baccalaureate level.” At that time the Accounting curriculum was numbered below the hundred level and not transferable, so the Accounting degree was changed to an Associate in Applied Science (AAS) degree, a two-year technical-occupational-professional degree, consisting of at least 60 semester credits and that provides students with skills and competencies for gainful employment. Unlike the AS degree the AAS degree is not intended nor designed for transfer directly into a baccalaureate program.

Since moving from the lower Manono Street campus to the upper Kawili Street campus, the accounting program has been housed in three classrooms set aside primarily for accounting courses; two classrooms are equipped with electronic calculators, overhead projectors, and a TV/VCR. The third room is a computer room which is used for accounting classes which have integrated computer applications. In addition, accounting courses are offered using alternative means of delivery such as the Hawai`i Interactive Television System (HITS), Video Conferencing (VIDCON), and the Internet.

The Accounting program is part of the Business Education and Technology Division of Hawai'i Community College. Other programs within this division include Business Technology, Marketing, and Information Technology. This division, along with the Applied Technical Education, the Liberal Arts (formerly General Education), the Hospitality and the Nursing & Applied Health Divisions are organized under the Vice Chancellor of Academic Affairs who reports to the Chancellor. The Chancellor is the chief executive officer for the college and is responsible to the President of the University of Hawaii System.

The four programs in the Business Education Division recognize a basic skills core package in their initial requirement for entry into the program. The other business programs require at least one accounting course be completed as a requirement for graduation.
Program Admission Requirements

General admission requirements to the Accounting program are consistent with established College policy. Admission is open to any high school graduate or person 18 years or older who can profit from the instruction offered. This open enrollment policy serves the purposes of Hawai‘i Community College; to offer programs, courses and activities to fulfill the diverse educational, training, and community needs of residents of the island and State of Hawai‘i. Thus, admission requirements serve the purpose of the College, the Business Education Division, and the accounting program objectives. We exist to provide vocational training and education for people interested in entering, or reentering the work force as accountants, accounting clerks, bookkeepers and related occupations.
Appendix B: Degree Requirements

Accounting (ACCT2)

Effective Fall 2005

Program Requirements: CA 30 credits; AAS 60 credits with a cumulative GPA 2.0 required from all courses; C or better for all courses with ACC alpha

CA AAS

☐ ACC 20 Fundamentals of Accounting 3 x x
☐ ACC 124 Principles of Accounting I 3 x x
☐ ACC 150 Using Computers in Accounting 3 x x
☐ ACC 155 Using Spreadsheets in Accounting 3 x x
☐ ACC 193A Cooperative Education/Internship/Practicum 2 x x
    BUS 104 Business Computer Systems 3 x x
    BUS 55B Numeric Keypad 1 x x
    BUS 55C Business Math Concepts 1 x x
    BUS 55D Business Mathematics of Accounting 1 x x
    BUS 55E Business Mathematics of Merchandising 1 x x
    IS 105 In Control: A Template for Success 3 x x
☐ OAT 21B Keyboarding I 1 x x
☐ OAT 21C Keyboarding II 1 x x
☐ OAT 21D Keyboarding III 1 x x
    PHIL 101 Introduction to Philosophy: Morals & Society 3 x x

Choose 1: SpCo 51 Oral Communication Techniques or SpCo151 Introduction to Speech and Communication or Sp Co 130 Business and Organization Communication or SpCo 251 Public Speaking 3 x

Choose 1: ECON 20 Consumer Economics or ECON 50 Business Economics or ECON 130 Principles of Microeconomics or MGT 20 Introduction to Management or MGT 24 Personnel Management Relations or BUS 71 Human Relations in Organization or PSY 170 Psychology of Adjustment or ECON 131 Principles of Macroeconomics 3 x

Choose 1: BUS 20 Introduction to Business or BUS 120 Principles of Business or LAW 30 Business Law or BUS 240 Business Law (UH Hilo), BUS 140 Records and Information Management, PHIL 102 Introduction to Philosophy: Asian Traditions, or BUS 25 Starting Your Own Business 3 x

Choose 1: ACC 130 Hospitality Accounting or ACC 132 Payroll Accounting or ACC 134 Income Tax Preparation or BUS 197 Entrepreneurship 3 x

Choose 1: Course not previously taken for credit with an ACC, BUS, ITS, OAT, MGT, or MKT alpha 3 x

Natural Science Elective 3 x

☐ ACC 193B Cooperative Education/Internship/Practicum 3 x

30 60
- No grade below “C” will be counted toward graduation.
- OAT 23 may be substituted for OAT 21B,C,D.

**NOTE PRE- AND CO-REQUISITES**

ACC 20: ENG 20R/51 or placement in ENG 21

ACC 124: pre: ENG 21 or placement in ENG 102/co: BUS 55 B,C,D

ENG 55: “C” in ENG 20W / ESL 13 or placement in ENG 22 / ESL 15
## Appendix C: Faculty

### Regular Faculty

<table>
<thead>
<tr>
<th>Name</th>
<th>Tenure Status and date</th>
<th>Degrees/Prof. Lic. Held</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joel Peralto</td>
<td>Tenured, 1991</td>
<td>BBA, MBA, CPA, CMA</td>
<td>C-5</td>
</tr>
<tr>
<td>Joni Onishi</td>
<td>Tenured, 1993</td>
<td>BBA, M.Ed.</td>
<td>C-5</td>
</tr>
<tr>
<td>Beth Sanders</td>
<td>Tenured, 1998</td>
<td>BA, CPA, CFP</td>
<td>C-5</td>
</tr>
</tbody>
</table>

### Part-time Faculty

<table>
<thead>
<tr>
<th>Name</th>
<th>Tenure Status and date</th>
<th>Degrees Held</th>
<th>Rank</th>
</tr>
</thead>
</table>

None currently
Appendix D: Advisory Committee

Ms. Roberta Chu, Senior Vice President
Bank of Hawaii Community College P.O. Box 305
Hilo, HI  96720

Mr. Kenneth Fuchigami, Assistant Administrator—Corporate Accounting
HELCO
1200 Kilauea Avenue
Hilo, HI  96720

Mr. Jason Hayashi, Chief Financial Officer
HFS Federal Credit Union
632 Kinoole Street
Hilo, HI  96720

Ms. Bonnie Honda, Chief Financial Officer
Big Island Candies Inc.
585 Hinano Street
Hilo, HI  96720

Ms. Jeanne Hosaka
Business/Marketing Academy
Waiakea High School
155 W Kawili Street
Hilo, HI  96720

Mr. Randy Hu, CPA
Hawai‘i Radiologic Associates, Inc.
670 Ponahawai Street, #110
Hilo, HI  96720

Ms. Susan Jung, Assistant Managing Director
Hawaii Island Food Bank
140-B Holomua Street
Hilo, HI  96720

Mr. Eric Kapono
Advancement Services for Native Nonprofits
234 Nahale-a Avenue
Hilo, HI  96720

Mr. Toby Taniguchi, Vice-President Store Operations
KTA Super Stores
50-E Puainako Street
Hilo, HI  96720
Appendix E: Definitions of Data Elements (All data includes West Hawai‘i)

A. Program Demand/Centrality:

1. **Number of Applications**: Total number of applications received complete and incomplete.

2. **Number of Majors**: Major declared/on file during the semester.

3. **Student Semester Hours**: Total number of semester hours based upon class credits and student enrollment. Sum of all class credits multiplied by the enrollment for each class. Includes practica and other classes where 5 students = 1 semester (credit) hour. Excludes cancelled, 99V, 199V, 299V, and all CVE classes.

4. **Class Credit Hours**: Sum of credits of all classes offered within the program(with the program/major code/alpha). Includes practica and other classes where 5 students = 1 semester (credit) hour. Excludes cancelled, 99V, 199V, 299V, and all CVE classes.

5. **Number of Classes Taught**: Total number of classes conducted/run within the program(with the program/major code/alpha). Includes practica and other classes where 5 students = 1 semester (credit) hour. Excludes 99V, 199V, 299V, and all CVE classes.

B. Program Efficiency:

1. **Average Class Size**: Average class size of all classes conducted/run within the program(with the program/major code/alpha). Includes practica and other classes where 5 students = 1 semester (credit) hour. Excludes 99V, 199V, 299V, and all CVE courses. Total enrollment in each class excludes students with "DR" and/or "W" grades.

2. **Student Semester Hours per FTE Faculty**: Total student semester hours from A.3. divided by analytical FTE Faculty.
   
   a. **Analytical FTE Faculty**: Teaching based upon a full load (15 or 12 credits depending upon the contact hours.) Division Chairpersons are assigned an analytical FTE Faculty equivalent of 0.70 FTE.

   b. Each full-time faculty within a program is considered to be 1 FTE. FTE based upon lecturers are calculated by the number of credits each is assigned to teach.

   c. Assigned time is to be extracted from FTE calculations… similar to calculating the FTE for a Division Chair. For example, if a Full-time faculty received 3 credits assigned time (out of a regular 15-credit load) it would be considered a .8 FTE rather than 1.

3. **Equivalent Class Credit Hours per FTE Faculty**: Total class credit hours from A.4. divided by total analytical FTE Faculty.

4. **Percentage of Small Classes**: Percent of classes within the program(with the program/major code/alpha that had less than 10 students. Includes practica and other classes where 5 students = 1 semester (credit) hour; however, these classes are considered to be Low-enrolled only if there are less than 5 students or between 6 and 9 students. Excludes 99V, 199V, 299V, and all CVE classes.
C. Program Outcomes:

1. **Credits Earned Ratio (Remedial/Developmental)**: Percentage of program majors enrolled in ESL 9, ESL 13, ENG 20R, ENG 20W, ENG 51, LSK 51, MATH 22, and MATH 50 who passed with a grade of A, B, C, D or CR.

2. **Credits Earned Ratio (General Education)**: Percentage of program majors enrolled in all LBART courses (excluding those in C.1.) who passed with a grade of A, B, C, D or CR. Includes practicums and other classes where 5 students = 1 semester (credit) hour. Excludes 99V, 199V, 299V, and all CVE courses.

3. **Credits Earned Ratio (Vocational Education)**: Percentage of students enrolled in vocational courses who passed with a grade of A, B, C, D or CR. Includes practica and other classes where 5 students = 1 semester (credit) hour. Excludes 99V, 199V, 299V, and all CVE courses.

4. **Credits Earned Ratio (Overall)**: Combination of C.1., C.2., and C.3. above.

5. **Graduate Placement Rate**: Students who graduated with a certificate/degree in the PAST academic year and found work in that field.

6. **Degrees Awarded**: The number of certificates and degrees awarded during the PAST academic year.

7. **Retention Rate**: New students within a program/major continuing or retained in that program/major from the past two or more terms.