

## University of Hawaii Maui College ACC 295 - Accounting Capstone

**1. Course Alpha. Please click on the ? to the right for help.**

ACC

**2. Course Number. Please click on the ? to the right for help.**

295

**3. Course Title/Catalog Title. Please click on the ? to the right for help.**

Accounting Capstone

**4. Number of Credits. Please click on the ? to the right for help.**

3

**5. Contact Hours/Type. Please click on the ? to the right for help.**

- Hour lecture (3)

**6. Course Description. Please click on the ? to the right for help.**

Provides an opportunity to demonstrate the knowledge and understanding gained during the accounting program. Includes projects on financial, managerial, payroll accounting and income tax preparation with the use of computers. Emphasizes the use of ethics in business decisions.

**7. Pre-Requisites. Please click on the ? to the right for help.**

ACC 132, ACC 134, ACC 202, ACC 252 all with grade C or better, and ACC 255 (or concurrent), or consent.

**8. Co-requisites.**

None

**9. Recommended Preparation.**

None

**10. Is this a cross-listed course? Please click on the ? to the right for help.**

NO

**11. Reason for Proposal. Why is this course being proposed or modified? This question requires specific information as part of the explanation. Please click on the ? to the right for help.**

Updates course outline to modify the course description, prerequisites, student learning outcomes and competencies.

**12. Effective Semester and Year. For new or modified courses, the effective year is one year from the semester proposed. For example, if proposed in Spring 2012, the effective semester is Spring 2013. Please click on the ? to the right for help.**

Spring 2016

**13. Grading Method. What grading methods may be used for this course? Please click on the ? to the right for help.**

- Standard (Letter,Cr/NCr,Audit) (0)

**14. Is this course repeatable for credit? How often can this course be counted toward a degree or certificate? Please click on the ? to the right for help.**

NO

**15. Course Student Learning Outcomes (SLOs). DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE LEARNING OUTCOMES" and enter in that screen. Please click on the ? to the right for help.**

Course SLO/Competency	Demonstrate satisfactory proficiency in financial and managerial accounting to create a company's monthly list of business transactions, and complete an accounting cycle following general accepted accounting principles.	Demonstrate satisfactory proficiency in managerial accounting to prepare a cash budget.	Demonstrate satisfactory proficiency in information literacy and written communication skills to write a research paper.	Demonstrate satisfactory proficiency in using spreadsheets to solve accounting problems.	Demonstrate satisfactory proficiency in basic principles and application of payroll and income tax laws.
Apply critical thinking skills to analyze and explain business transactions, complete an accounting cycle, and prepare financial statements following Generally Accepted Accounting Principles (GAAP), and demonstrate managerial business decision methods to enhance independent or group decision-making.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Use information literacy skills to solve business problems and write research paper.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Apply quantitative reasoning to solve problems using a spreadsheet.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Communicate effectively with others utilizing oral and written communication methods, including multimedia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

presentations that apply information technologies and serve particular audiences and purposes.					
Promote business ethics, values and integrity related to professional activities and personal relationships.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Course SLO/PSLO	Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.	Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.	Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.
Apply critical thinking skills to analyze and explain business transactions, complete an accounting cycle, and prepare financial statements following Generally Accepted Accounting Principles (GAAP), and demonstrate managerial business decision methods to enhance independent or group decision-making.	<input checked="" type="checkbox"/>		
Use information literacy skills to solve business problems and write research paper.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Apply quantitative reasoning to solve problems using a spreadsheet.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Communicate effectively with others utilizing oral and written communication methods, including multimedia presentations that apply information technologies and serve particular audiences and purposes.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Promote business ethics, values and integrity related to professional activities and personal relationships.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- 16. Course Competencies. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE COMPETENCIES/ISSUES/SKILLS" and enter text in that screen. Course competencies are smaller, simpler tasks that connect to and facilitate the SLOs.**

Competency
Demonstrate satisfactory proficiency in financial and managerial accounting to create a company's monthly list of business transactions, and complete an accounting cycle following general accepted accounting principles.
Demonstrate satisfactory proficiency in managerial accounting to prepare a cash budget.
Demonstrate satisfactory proficiency in information literacy and written communication skills to write a research paper.
Demonstrate satisfactory proficiency in using spreadsheets to solve accounting problems.
Demonstrate satisfactory proficiency in basic principles and application of payroll and income tax laws.

- 17. Recommended Course Content and Timeline. The course content facilitates the course competencies. Course content may be organized by weeks, units, topics or the like.**

Content
8-12 weeks Create a company and the business transactions for a month. Complete all spreadsheets and reports to complete the accounting cycle.
1-3 weeks Research and write a research paper.
1-2 weeks Complete an income tax return.
4-8 weeks Complete a financial accounting practice set.

- 18. Program Learning Outcomes. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "PLOs" and enter text in that screen. Program Student Learning Outcomes (PLOs) supported by this course. If you are not a "program" use the Liberal Arts PLOs, view them by clicking on ? icon to the right.**

Program SLO
Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

- 19. College-wide Academic Student Learning Outcomes (CASLOs). FIRST, fill out the CASLO grid located in the UHMC tab above. Click on the HELP icon for tips on determining support for the CASLOs and indicate your choices below by clicking on the box in front of each supported CASLO. NOTE: Our campus does not use the Preparatory Level, Level 1 and Level 2 designations in the chart below.**

<input checked="" type="checkbox"/>	<b>Creativity</b> - Able to express originality through a variety of forms.  <input checked="" type="checkbox"/> Level 2
<input checked="" type="checkbox"/>	<b>Critical Thinking</b> - Apply critical thinking skills to effectively address the challenges and solve problems.  <input checked="" type="checkbox"/> Level 2
<input checked="" type="checkbox"/>	<b>Information Retrieval and Technology</b> - Access, evaluate, and utilize information effectively, ethically, and responsibly.  <input checked="" type="checkbox"/> Level 2
	<b>Oral Communication</b> - Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.
<input checked="" type="checkbox"/>	<b>Quantitative Reasoning</b> - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.  <input checked="" type="checkbox"/> Level 2
<input checked="" type="checkbox"/>	<b>Written Communication</b> - Write effectively to convey ideas that meet the needs of specific audiences and purposes.  <input checked="" type="checkbox"/> Level 2

**GenED SLO**

Creativity - Able to express originality through a variety of forms.

Critical Thinking - Apply critical thinking skills to effectively address the challenges and solve problems.

Information Retrieval and Technology - Access, evaluate, and utilize information effectively, ethically, and responsibly.

Quantitative Reasoning - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.

Written Communication - Write effectively to convey ideas that meet the needs of specific audiences and purposes.

**20. Linking. CLICK ON CHAIN LINK ICON IN UPPER RIGHT HAND CORNER TO BEGIN LINKING. Please click on the ? to the right for help.**

**21. Method(s) of delivery appropriate for this course. Please click on the ? to the right for help.**

- Classroom/Lab (0)
- HITS/Interactive TV (0)
- Hybrid (0)
- Online (0)

**22. Text and Materials, Reference Materials, and Auxiliary Materials. Please click on the ? to the right for help.**

Systems Understanding Aid. Armond Dalton Publishing

**23. Maximum enrollment. Please click on the ? to the right for help.**

24

**24. Particular room type requirement. Is this course restricted to particular room type? Please click on the ? to the right for help.**

YES

Computer classroom

**25. Special scheduling considerations. Are there special scheduling considerations for this course? Please click on the ? to the right for help.**

NO

**26. Are special or additional resources needed for this course? Please click on the ? to the right for help.**

No

**27. Does this course require special fees to be paid for by students? Please click on the ? to the right for help.**

NO

**28. Does this course change the number of required credit hours in a degree or certificate? Please click on the ? to the right for help.**

No

**29. Course designation(s) for the Liberal Arts A.A. degree and/or for the college's other associate degrees. Please click on the ? to the right for help.**

Degree	Program	Category
Associate in Arts:	Liberal Arts	LE - Elective
AS:		
AAS:	Accounting	PR - Program Requirement
BAS:		
Developmental/ Remedial:		

**30. Course designation(s) for other colleges in the UH system.**

None

31. Indicate the year and page # of UHMC catalog referred to. For new or modified courses, please indicate the catalog pages that need to be modified and provide a sheet outlining those changes.

2014-2015 pp. 30, 91

32. College-wide Academic Student Learner Outcomes (CASLOs). Please click on the HELP icon for more information.

<b>Standard 1 - Written Communication</b> Write effectively to convey ideas that meet the needs of specific audiences and purposes.		
Outcome 1.1 - Use writing to discover and articulate ideas.		2
Outcome 1.2 - Identify and analyze the audience and purpose for any intended communication.		3
Outcome 1.3 - Choose language, style, and organization appropriate to particular purposes and audiences.		3
Outcome 1.4 - Gather information and document sources appropriately.		3
Outcome 1.5 - Express a main idea as a thesis, hypothesis, or other appropriate statement.		2
Outcome 1.6 - Develop a main idea clearly and concisely with appropriate content.		2
Outcome 1.7 - Demonstrate a mastery of the conventions of writing, including grammar, spelling, and mechanics.		2
Outcome 1.8 - Demonstrate proficiency in revision and editing.		1
Outcome 1.9 - Develop a personal voice in written communication.		1
<b>Standard 2 - Quantitative Reasoning</b> Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.		
Outcome 2.1 - Apply numeric, graphic, and symbolic skills and other forms of quantitative reasoning accurately and appropriately.		3
Outcome 2.2 - Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate.		3
Outcome 2.3 - Communicate clearly and concisely the methods and results of quantitative problem solving.		3
Outcome 2.4 - Formulate and test hypotheses using numerical experimentation.		2
Outcome 2.5 - Define quantitative issues and problems, gather relevant information, analyze that information, and present results.		3
Outcome 2.6 - Assess the validity of statistical conclusions.		0
<b>Standard 3 - Information Retrieval and Technology.</b> Access, evaluate, and utilize information effectively, ethically, and responsibly.		
Outcome 3.1 - Use print and electronic information technology ethically and		2

responsibly.		
<b>Outcome 3.2 - Demonstrate knowledge of basic vocabulary, concepts, and operations of information retrieval and technology.</b>		2
<b>Outcome 3.3 - Recognize, identify, and define an information need.</b>		2
<b>Outcome 3.4 - Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information.</b>		2
<b>Outcome 3.5 - Create, manage, organize, and communicate information through electronic media.</b>		2
<b>Outcome 3.6 - Recognize changing technologies and make informed choices about their appropriateness and use.</b>		2
<b>Standard 4 - Oral Communication</b> <b>Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.</b>		
<b>Outcome 4.1 - Identify and analyze the audience and purpose of any intended communication.</b>		1
<b>Outcome 4.2 - Gather, evaluate, select, and organize information for the communication.</b>		1
<b>Outcome 4.3 - Use language, techniques, and strategies appropriate to the audience and occasion.</b>		1
<b>Outcome 4.4 - Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.</b>		1
<b>Outcome 4.5 - Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.</b>		1
<b>Outcome 4.6 - Use competent oral expression to initiate and sustain discussions.</b>		1
<b>Standard 5 - Critical Thinking</b> <b>Apply critical thinking skills to effectively address the challenges and solve problems.</b>		
<b>Outcome 5.1 - Identify and state problems, issues, arguments, and questions contained in a body of information.</b>		3
<b>Outcome 5.2 - Identify and analyze assumptions and underlying points of view relating to an issue or problem.</b>		2
<b>Outcome 5.3 - Formulate research questions that require descriptive and explanatory analyses.</b>		0
<b>Outcome 5.4 - Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.</b>		0
<b>Outcome 5.5 - Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.</b>		3
<b>Outcome 5.6 - Apply problem-solving techniques and skills, including the rules of logic and logical sequence.</b>		3
<b>Outcome 5.7 - Synthesize information from various sources, drawing appropriate conclusions.</b>		3
<b>Outcome 5.8 - Communicate clearly and concisely the methods and results of logical reasoning.</b>		3
<b>Outcome 5.9 - Reflect upon and evaluate their thought processes, value system,</b>		2



<b>and world views in comparison to those of others.</b>		
<b>Standard 6 - Creativity</b> <b>Able to express originality through a variety of forms.</b>		
<b>Outcome 6.1: Generate responses to problems and challenges through intuition and non-linear thinking.</b>		3
<b>Outcome 6.2: Explore diverse approaches to solving a problem or addressing a challenge.</b>		3
<b>Outcome 6.3: Sustain engagement in activities without a preconceived purpose.</b>		0
<b>Outcome 6.4: Apply creative principles to discover and express new ideas.</b>		1
<b>Outcome 6.5: Demonstrate the ability to trust and follow one's instincts in the absence of external direction</b>		2
<b>Outcome 6.6: Build upon or adapt the ideas of others to create novel expressions or new solutions.</b>		0

### 33. Additional Information

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