MAUI COMMUNITY COLLEGE

2006 Annual Assessment Report

Associate in Applied Science—Accounting
I. OVERVIEW OF THE PROGRAM

A. Mission and Vision of the College:
Maui Community College is a learning-centered institution that provides affordable, high quality credit and non-credit educational opportunities to a diverse community of lifelong learners.

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

B. Mission and Vision of the Program:
The mission of the Accounting Program at Maui Community College (MCC) is to prepare graduates to be productive professionals who can make responsible business decisions in a changing global environment.

The Accounting Program mission is congruent with the mission of MCC, offering credit educational opportunities and striving to create a student focused educational environment that emphasizes high quality teaching and learning. The Accounting Program serves a diverse student population, many of whom are first generation college students, and we are responsive to the needs of both traditional and non-traditional students whose life experiences and commitment to learning enrich the overall educational environment.

The Accounting Program’s vision is to be increasingly recognized by our stakeholders for preparing self-confident, competent graduates who are able to perform effectively in a changing global environment. We recognize that the following stakeholders are principal partners in our success:

- Students
- Employer/Business Community
- Alumni
- College Administration and Faculty
- Local Community
Educational goals for the Accounting Program can be summarized as follows:

- To prepare and place accounting majors for entry-level positions in accounting-related occupations
- To help students prepare for transfer to a four-year institution.
- To help employees within the accounting profession upgrade job skills and knowledge
- To provide students with accounting work experience through the Cooperative Education program
- To provide support courses for other programs.
- To provide individuals with basic accounting skills for personal use
- To promote ethical responsibility in the accounting profession

To accomplish these program goals, program learning outcomes have been established to insure that upon successful completion of the accounting program at MCC students will be able to:

- Apply critical thinking skills to evaluate information, solve problems, and make decisions
- Use information retrieval and technology to solve business problems
- Apply quantitative reasoning to enhance independent or group decision-making skills
- Communicate effectively with others utilizing appropriate forms of oral communication methods, including multimedia presentations that apply information technologies and serve particular audiences and purposes
- Demonstrate an appropriate level of written communication
- Analyze, explain and record business transactions following General Accepted Accounting Principles (GAAP).
- Prepare, analyze, and interpret financial reports for internal and external users
- Utilize current technology to complete accounting functions
- Promote business ethics, values, and integrity related to professional activities and personal relationships

Attainment of program goals is based upon program outcomes. Program outcomes describe specific skills, attitudes, and abilities to be mastered by learners completing the program. They can be used to communicate performance expectations to potential students, new faculty, and industry partners. Program outcome assessment provides a method for continuous improvement of the program. Outcomes must be measured by collection of specific performance data on an annual basis. The analysis of the data gathered is then used to suggest program improvements.
C. Relation to MCC Strategic Plan:
   As an educational program, the Accounting Program address the following priority goal objectives identified within MCC’s 2003-2010 Strategic Plan:

   - 1.1 - Achieve a shared institutional culture that makes student learning and success the responsibility of all
   - 1.3 - Develop and implement a comprehensive evaluation system for regular review of all educational and student service programs
   - 2.1 - Support the county and state economy, workforce development, and improved access to lifetime education for all by building partnerships within the UH University system and with other public and private educational, governmental, and business institutions
   - 3.1 - Establish MCC as a preferred educational and training destination for local, national, and international students

D. Program Faculty (full and part-time):
   For academic year 2005-2006, the Accounting Program consisted of the following faculty:

   David Grooms, Assistant Professor CC, joined MCC in 1996. In addition to his teaching duties in accounting, Mr. Grooms serves as interim Program Coordinator for MCC’s new four-year baccalaureate program in Applied Business and Information Technology (ABIT). Mr. Grooms was granted three-credits of reassigned time during both the fall 2005 and spring 2006 semesters. Thus his teaching loads were as follows:

   Fall 2005:  Accounting (6 credits)
               ABIT ACC 300 (3 credits)
               Program Coordination (3 credits)

   Spring 2006: Accounting (9 credits)
                 ABIT Business 318 (3 credits)
                 Program Coordination (3 credits)

   Mr. Grooms holds a Master of Business Administration degree from California State University, Bakersfield and a Master of Science degree in Geology and Geophysics from the University of Hawai‘i, Manoa. His areas of expertise include financial and managerial accounting and computerized accounting. The courses are taught both in the traditional classroom setting and through distance education. Mr. Grooms has also taught both financial and managerial accounting at the upper division level for the University of Hawai‘i West
O‘ahu, and currently teaches the upper division intermediate accounting courses required for the ABIT program.

In addition to Program Coordinator, Mr. Grooms continues as a key faculty member who helps lead the development of the ABIT program. Mr. Grooms also serves as Chairperson for The Maui Farm, a not-for-profit community organization serving troubled youth and their families.

Prior to coming to MCC, Mr. Grooms worked at Occidental Petroleum and was a small business owner in Bakersfield, California.

Johanna (Jan) Moore, Instructor joined MCC in 1985 as a lecturer, and became a full-time instructor in 2002. Mrs. Moore serves as the Program Coordinator for the accounting program. Mrs. Moore’s teaching schedule during this report period was as follows:

- **Fall 2005:** Accounting (12 credits)
  Business Math (3 credits)

- **Spring 2006:** Accounting (9 credits)
  Personal Finance (3 credits)

Mrs. Moore holds a Masters of Business Administration degree from the University of Hawai‘i, Manoa. The courses she teaches include financial and managerial accounting, payroll accounting, personal and business income taxation, business math, and finance. The courses are taught both in the traditional classroom setting and through distance education.

In addition to teaching, Ms. Moore served on the advisory board for H.P. Baldwin High School’s Academy of Finance. As Treasurer of her church, Ms. Moore maintains the accounting records and prepares taxes; the active participation in the accounting field is beneficial to her classroom instruction. Additionally, Ms. Moore provides volunteer tax assistance to students during the tax season.

Prior to teaching at Maui Community College, Mrs. Moore was employed in the accounting and budgeting department at the Hawaiian Commercial and Sugar Company. Her last position held was cost analyst/cost accountant.

Robyn Klein, Assistant Professor CC, joined MCC as an accounting lecturer in 1997, was hired as an instructor in Cooperative Education in 1998, and currently serves as an instructor in both the Accounting and Business Careers Programs. During academic year 2005-2006 Ms. Klein’s accounting load was as follows:
Ms. Klein holds a Master of Science in Accountancy - Tax degree from San Diego State University with AA and BA degrees in history. Her courses include financial and managerial accounting, and business taxation, and business communications. These courses have been taught in both the traditional classroom setting and through distance education.

In addition to business instructor, Ms. Klein is also the Equal Employment Opportunity/Affirmative Action Coordinator for the campus. She is also a Commissioner on the UH Commission on the Status of Women, a member of the Mayor's Affirmative Action Advisory Council for Maui County, and a mediator with Mediation Services of Maui.

MCC’s accounting faculty are committed to continuous improvement and professional development to maintain currency in their fields. This is accomplished through seminars, conferences, workshops, and continual perusal of both electronic and print media for articles pertaining to changes in the field of accounting and accounting education.

Knowledge gained from professional development activities is discussed among program faculty to determine how the changes will impact the program. The accounting faculty participated in Ruth Stiehl’s workshop on Student Learning Outcomes and Assessment in February 2006. From the workshop, the accounting program outcomes were revised to align the program with the intended roles of the accounting graduate.

E. Program Interactions:

Several years ago the advisory committees for the following programs were combined under a single umbrella, Business and Hospitality that included all business-related programs: Accounting, Business Careers, Business Technology, and Hospitality and Tourism. This year each program met separately with their own advisory committee to garner specific assistance from business community professionals related to each program. The accounting professionals provided feedback on the accounting graduate job performance as well as recommendations for curriculum change. Their recommendations are reviewed by the accounting faculty and integrated into the program as necessary, including changes in student learning outcomes and program objectives and goals.

Accounting faculty attend the Accounting Commitment to Excellence Conference held annually at a different University of Hawai‘i campus. Topics for discussion at this conference are chosen by faculty at all campuses and reflect current challenges and changes that will affect the profession itself as
well as the teaching of accounting. In additions, all accounting faculty are active members of the Hawai‘i Association of Public Accounts (HAPA) and attend regular scheduled meetings to gain feedback from community accountants.

MCC faculty participated in the Program Coordinating Council (PCC) meeting in May 2006 on Kauai where we developed the accounting standards for the Business Careers Pathway Advisory Board. These standards will be used in the articulation of the accounting classes at the high schools with those at the community colleges.

II. CURRICULUM AND STUDENTS

A. General Education Standards (COWIQs), program goals, and student learning outcomes (See Appendices A and B):
Student learning outcomes continued to be linked to five pre-determined assessment standards established for the University of Hawai‘i Community College System:

- Standard 1: Written Communication-Summary Table
- Standard 2: Quantitative Reasoning-Summary Table
- Standard 3: Information Retrieval and Technology-Summary Table
- Standard 4: Oral Communication-Summary Table
- Standard 5: Critical Thinking-Summary Table

Details of these standards can also be found at in Appendix A or at the following website: http://www.Hawai‘i.edu/ovppp/gened/gedwww.htm.

B. COWIQ and program goals curricular grids (See Appendix B):
During academic year 2003-2004, curricular grids were completed for accounting classes using the standards mentioned above. The following 0-3 coding for all curricular grids was developed for use in all program/course assessment by the assessment committee:

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

2  Moderate Emphasis: The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the course.

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

0  No Emphasis: The student does not address this learning outcome.
Ultimately this process will result in seamless set of student learning outcomes embedded at the system, program, and course level. This will provide a tool to determine if the goals of the program are being met with the current curriculum as well as pointing out areas where improvement is needed.

Discussion on the results of the data are found in Section V of this report: Analysis of the Program – Tying it all Together.

<table>
<thead>
<tr>
<th>Assessment of Program Learning Outcomes – Accounting Program Courses</th>
<th>2's</th>
<th>3's</th>
<th>1's</th>
<th>0's</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Standard 1: Written Communication</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>1.1 Use writing to discover and articulate ideas</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>1.2 Identify and analyze the audience and purpose for any intended communication</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
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<tr>
<td>1.3 Choose language, style and organization appropriate to particular purposes and audiences</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>1.4 Gather information and document sources appropriately</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
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<tr>
<td>1.5 Express a main idea as a thesis, hypothesis, and other appropriate content</td>
<td>7</td>
<td>2</td>
<td>3</td>
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<tr>
<td>1.6 Develop a main idea clearly and concisely with appropriate content</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>1.7 Demonstrate mastery of the conventions of writing, including grammar, spelling, and mechanics</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
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<tr>
<td>1.8 Demonstrate proficiency in revision and editing</td>
<td>7</td>
<td>2</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>1.9 Develop a personal voice in written communication</td>
<td>7</td>
<td>2</td>
<td>3</td>
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</table>

Key:
3. **Major Emphasis**: The student is actively involved (uses, reinforces, applies, and evaluated) in the student learning outcomes. The learning outcome is the focus of the class.
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### Assessment of Program Learning Outcomes – Accounting Program Courses

#### Standard 2: Quantitative Reasoning-Summary Table

<table>
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<tr>
<th></th>
<th>3's</th>
<th>2's</th>
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<th>0's</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1 Apply numeric, graphic and symbolic skills and other forms of quantitative reasoning, accurately and appropriately</td>
<td>7</td>
<td>1</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>2.2 Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate</td>
<td>2</td>
<td>6</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>2.3 Communicate clearly and concisely the methods and results of quantitative problem solving</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>2.4 Formulate and test hypotheses using numerical experimentation</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>10</td>
</tr>
<tr>
<td>2.5 Define quantitative issues and problems, gather relevant information, analyze that information, and present results</td>
<td>7</td>
<td>0</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>2.6 Assess the validity of statistical conclusions</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td>Totals</td>
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</tbody>
</table>

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### Assessment of Program Learning Outcomes – Accounting Program Courses

#### Standard 3: Information Retrieval and Technology-Summary Table

<table>
<thead>
<tr>
<th></th>
<th>3's</th>
<th>2's</th>
<th>1's</th>
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</thead>
<tbody>
<tr>
<td>3.1 Use print and electronic information technology ethically and responsibly</td>
<td>3</td>
<td>8</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>3.2 Demonstrate knowledge of basic vocabulary, concepts, and operations of information technology and retrieval</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>3.3 Recognize, identify, and define an information need</td>
<td>3</td>
<td>3</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>3.4 Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>3.5 Create, manage, organize, and communicate information through electronic media</td>
<td>3</td>
<td>2</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>3.6 Recognize changing technologies and make informed choices about their appropriateness and use</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>Totals</td>
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</table>

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### Assessment of Program Learning Outcomes – Accounting Program Courses

#### Standard 4: Oral Communication-Summary Table

<table>
<thead>
<tr>
<th></th>
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<th>2's</th>
<th>1's</th>
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</tr>
</thead>
<tbody>
<tr>
<td>4.1 Identify and analyze the audience and purpose of any intended communication.</td>
<td>2</td>
<td>0</td>
<td>8</td>
<td>2</td>
</tr>
<tr>
<td>4.2 Gather, evaluate, select, and organize information for the communication.</td>
<td>2</td>
<td>1</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>4.3 Use language, techniques, and strategies appropriate to the audience and occasion.</td>
<td>2</td>
<td>1</td>
<td>9</td>
<td>0</td>
</tr>
<tr>
<td>4.4 Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.</td>
<td>2</td>
<td>1</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>4.5 Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.</td>
<td>2</td>
<td>1</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>4.6 Use competent oral expression to initiate and sustain discussion.</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>6</td>
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<tr>
<td><strong>Totals</strong></td>
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<td><strong>7%</strong></td>
<td><strong>53%</strong></td>
<td><strong>23%</strong></td>
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</table>

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#### Assessment of Program Learning Outcomes – Accounting Program Courses

#### Standard 5: Critical Thinking-Summary Table

<table>
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<tr>
<th></th>
<th>3's</th>
<th>2's</th>
<th>1's</th>
<th>0's</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.1 Identify and state problems, issues, arguments, and questions contained in a body of information.</td>
<td>3</td>
<td>7</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>5.2 Identify and analyze assumptions and underlying points of view relating to an issue or problem.</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>5.3 Formulate research questions that require descriptive and explanatory analyses.</td>
<td>2</td>
<td>0</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>5.4 Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.</td>
<td>2</td>
<td>2</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>5.5 Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.</td>
<td>9</td>
<td>1</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>5.6 Apply problem-solving techniques and skills, including the rules of logic and logical sequence.</td>
<td>3</td>
<td>8</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>5.7 Synthesize information from various sources, drawing appropriate conclusions.</td>
<td>9</td>
<td>1</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>5.8 Communicate clearly and concisely the methods and results of logical reasoning.</td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>5.9 Reflect upon and evaluate their thought processes, value systems, and world views in comparison to those of others.</td>
<td>2</td>
<td>1</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>39</strong></td>
<td><strong>25</strong></td>
<td><strong>26</strong></td>
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</tr>
<tr>
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<td><strong>36%</strong></td>
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C. **Student Achievement (See Appendix C):**

The 2004-2005 program health indicators for the Accounting Program are discussed in this section.

For academic year 2005-2006 ten accounting sections were offered in each of the semesters; they were taught by three faculty members, David Grooms, Johanna Moore, Robyn Klein, and one lecturer, Suzanne Doohan, CPA. The college has increased the minimum student enrollment in each section and has been more aggressive in canceling low enrolled sections earlier in the registration period. The Accounting Program has responded to the budget restraints by offering Payroll Accounting and Income Tax Preparation once a year rather than each semester. The class size has increased in these courses as a result of the change in scheduling. Two business electives were offered during the Spring 2005 semester: Business Income Tax and Personal Finance.

The number of majors has increased 10% from the prior year, but the student semester hour and FTE program enrollment have decreased 5%. With Maui’s robust economy, many students are having difficulties getting the time off from work to attend classes. With the increased student employment; students are taking fewer credits each semester. The annual degrees and certificates awarded in Spring 2006 decreased sharply from the prior academic periods (9 graduates in Spring 2006 as compared to 20 graduates in each 2003 and 2004). The students are taking fewer classes each semester; therefore, it is taking them longer to complete the required credits to graduate.

The demand for bookkeepers and accountants has increased in recent years, which is evident in the Maui News classified section. The Accounting Program Advisory Board confirms the industry need for qualified bookkeepers, but Maui employers currently are not requiring a degree as a requirement for employment. In the current period of low unemployment rates, the employers hire upon ability, not degree qualifications. Many of our accounting students are seeking job skills and are taking one or two courses a semester; these students are not degree-seeking and will end their enrollment when their job-skill goals are met. The Accounting Program’s low graduation rates will continue until Maui employers and community recognizes the value of a degree. MCC’s Accounting Program is meeting its goal of providing job-skill training and knowledge.

The Maui Community College Accounting Program has been affected by the BABA and ABIT degrees offered on the MCC campus. The student who is interested in becoming an accountant enrolls at MCC as a liberal arts student and takes ACC 201 and ACC 202 from MCC faculty before transferring to UH West Oah’u. The AAS Accounting degree has been articulated with UH West Oah’u, but many of the courses required in the AAS degree are not required for the BABA degree; therefore, students are enrolling in only the required courses for the BABA degree and not the additional courses that would be beneficial.
for job skills. The students who are planning to graduate with the ABIT degree register as Business Career majors, but they are required to take ACC 201 and 202. The class sizes for ACC 201 and ACC 202 are high, and the program is meeting its goal of preparing students for transfer to a four year institution.

The latest Perkins III performance standards 2004-2005 are attached. All of the accounting program performance levels have decreased from the previous year, with the exception of 4P1, non-traditional participation. These results are a reflection of the Maui’s economy and the additional educational opportunities offered by four-year degree institutions.

The change in grading policy at Maui Community College is the major contributing factor for the decrease in academic and vocational achievement (1P1 and 1P2). A student must either withdraw or declare the credit/no credit grading option by the tenth week of the semester otherwise the student receives a letter grade. Previous to the change in grading policy, the faculty had the option of awarding a NC as a final grade to the student who quit attending class. This student may have had passing grades but quit attending class for personal reasons, but he or she could not formally withdraw because the withdraw date had past. Now the faculty is required to submit the letter grade earned rather than a NC in such cases; therefore, more D and F grades have been submitted in the past year. To address this issue, the accounting faculty is making an assertive effort to have students who have stopped attending class to withdraw before the withdrawal date; however, the problem remains for students who quit after the withdrawal date.

The Perkins III Core Indicator 2P1, diploma/degree/credential, was 9.52% because fewer students enrolled in accounting courses are seeking either a CA or AAS degrees in accounting, and it is taking students longer to graduate because of work. The number of accounting majors increased in F05; however, as a trend, the number of accounting majors has decreased in recent years as the opportunities for students to acquire a baccalaureate degree on Maui have increased. ACC 124 and 125 are required courses in other business or vocational programs, and the baccalaureate degree-seeking students are registered as liberal arts or business career majors. A certificate of Achievement in Accounting is offered; however, few students apply for it because the employers do not value it; therefore, few accounting students receive both the certificate and the degree. Other students who take accounting classes enroll for job skills and are not degree-seeking. Our goal is to provide accounting education and skills to a diverse community of lifelong learners.

There is a dip in the Perkins III Core Indicators 3P1and 3P2. More of our accounting majors are continuing their education by transferring to a four-year degree program. This would delay the student’s entry into the job market.
The Perkins III Core Indicator 4P1, Nontraditional Participation, is low also as the opportunities for students to acquire a baccalaureate degree on Maui has increased. Potential salaries are higher for graduates earning a bachelor’s degree in Accounting or Business Administration versus graduates earning an Associate of Applied Science degree in Accounting. Bookkeepers are paid much less than accountants; therefore, the male students who are planning for a career in accounting are not enrolling in the Associates of Applied Science degree in Accounting.

Overall, we feel the Accounting Program is strong at the college and the strengths of the program are summarized as follows:

- The faculty in the Accounting Program have varied strengths and provide expertise in all classes in the Accounting curriculum
- The Accounting Program offers its courses via multiple distance education modes, making the program accessible to students statewide, but especially those students on Moloka‘i, Lana‘i, and Hana, as well as students who cannot attend classes due to work schedules
- By training a continuing high level of students each semester, the Accounting Program continues to be a viable and marketable program for our community
- The Accounting Program continues to train a high level of students who become employed in a related field or transfer to a four-year degree institution
- The Accounting Program has offered appropriate courses to enable students to continue through the program, both during the day as well as evening hours
- The Accounting Program has been able to accommodate the student demand for classroom seats by over-enrolling classes beyond the maximum and by absorbing wait-listed students into appropriate courses
- Accounting courses have been raised to 100-level to reflect difficulty of courses and to facilitate articulation with 4-year institutions
- The Accounting Program has been articulated with the UH-West O‘ahu BA in Business Administration offered in Maui County
- The Program Coordinator and faculty have been participating in Assessment Workshops since AY 2002-2003 and progressed towards having the program meet student learning outcomes and assessment requirements
- The Accounting Advisory Board has been very supportive of the Accounting Program and helpful with curriculum decisions
- National trends toward information technology rather than accounting.
As strong as any program is, there will always be challenges and opportunities that need to be addressed. Among these are:

- Competition with baccalaureate degree programs. Educational opportunities in business have increased for Maui students. Students are enrolling in the transferable accounting classes, but fewer are taking the vocational classes.
- Economic realities of living in Hawai‘i.
- Job market does not value an AAS degree; i.e., low paying
- Student goals: job training vs. degree seeking.
- Student expectations vs. reality.
- Rigor of accounting courses

To address the challenges and opportunities as well as building on the strengths of the program, the following action plan has been put into place:

- The accounting faculty will become more active in program student advising
- Continue to develop program and course assessment of student learning outcomes in relation to system wide standards and explore developing a capstone experience for the Accounting Program
- Do curriculum revisions to facilitate students moving through the program
- Continue to articulate with four-year colleges in Hawai‘i to facilitate transfer for our accounting students
- To improve skills for our accounting students and to meet community needs, continue to research, examine and include new spreadsheet software and general ledger packages for our Accounting computer courses.

The accounting faculty have been active in participating in the local high school college fairs; however, more efforts in recruiting students to MCC and to the accounting program is needed. New brochures for the accounting program were printed in the 2006, but help is needed to distribute the brochures to market the program to the high schools.
D.  *Changes made in accord with the recommendations of the previous program review for Program Health Indicators (PHI’s):*  
There were no recommendations for Program Health Indicators in the previous program review; however, challenges have been recognized and address in IIC above.

E.  *Changes made in accord with the recommendations of the previous program review for Perkins measures:*  
There were no recommendations for Perkins measures in the previous program review; however, challenges have been recognized and address in IIC above.

F.  *Measurable Benchmarks:*  
Benchmarks have not been established for the Accounting Program but will be included in the assessment process as it materializes over the next few years.

G.  *Program/Certificate/Degree Standards and their SLOs:*  
The Accounting Program at Maui Community College is designed to prepare students for entry-level bookkeeper positions in the accounting profession within government and private business. Students who select the Accounting Program should have the interest and aptitude for computational work. Students are prepared to work as an account clerk or accounting assistant with completion of the Certificate of Achievement (30 credits), and as a bookkeeper with completion of the Associate in Applied Science degree (60 credits). With additional education, graduates of this program may become an accountant or auditor. Students planning to transfer to the UH-Manoa College of Business Administration or to business programs at UH-Hilo, UH-West O‘ahu, or another college should see a counselor about the requirements for entrance to these schools. These colleges have specific entrance requirements and not all Accounting Program courses fulfill these requirements or are transferable. Accounting majors are required to earn letter grades of C or better for accounting courses.

The accounting faculty encourages a culture where by the student assumes responsibility for their learning success. The student learning outcomes and methods of evaluation for each course are clearly stated to empower the student to succeed. The accounting faculty’s professionalism within the classroom promotes diversity, shared experiences, and excellence.

The Accounting Program meets the diverse needs of its students by providing marketable skills for associate degree seeking students, prerequisite courses and academic advising for transfer students seeking a baccalaureate degree, and current information, technology, and training for lifetime learners.
H. *Program trends, including student goals, enrollment trends, retention, and time of completion:*

The goal of the majority of the students enrolled in Accounting Program is to graduate with an AAS degree and to obtain employment in the accounting field. The number of students registered as accounting majors has decreased in recent years as the opportunities for students to acquire a baccalaureate degree on Maui has increased. The baccalaureate degree-seeking students are generally registered as liberal arts majors at MCC; however, the number of students enrolled in financial and managerial accounting courses have remained constant because these classes are required for the bachelor’s degree.

Enrollment at MCC is contrary to the economic trends of the island. In periods of low unemployment, when wages and job availability increase, fewer students enroll in classes. Conversely, during periods of high unemployment, employers can be more selective; therefore, students come to school to improve job skills or to obtain the educational requirements of the employers. Maui’s current period of extreme low unemployment (3.15 in 2004 and 2.45% in 2005) is causing a decrease in student enrollment.

To meet the needs of MCC’s diverse student population, the Accounting Program schedules its courses at various times during the day throughout the year, including summer session, in both the traditional classroom and through distance education. The students who are enrolled in the lunch-time, evening or cable courses are often employed and are attending college part-time; some of these students are seeking degrees, others are upgrading their skills.
I. Changes in field; resources; shifts to respond to changes
The course material in the accounting courses is constantly updated to reflect current tax law changes and technological changes. Our Accounting Program has added an emphasis on ethics as a response to recent current events in the accounting field. During 2004-2005, the personal finance course (ECON/BUS 150) added to the curriculum as a business or social science elective. The course was taught for the first time in spring 2006; it received excellent comments from the students for being a practical course.

J. Major curricular changes since last review:
A capstone course for the accounting program was submitted to the curriculum committee in 2006. This course (ACC 295) will be used as an assessment tool to evaluate student learning.

K. Student advising and the degree to which faculty participate in the mentoring of students:
Currently the Accounting Program has no formal mentoring program in place. Faculty encourages students to take advantage their scheduled office hours that are published in their syllabus and posted on each faculty’s office door. Both of the full-time accounting faculty members have WebPages that disseminate information to students.

All accounting faculty have an open-door policy where students may visit them as needed for student advising, mentoring, and learning assistance over and beyond scheduled office hours. This added assistance is well received by students as evidenced in their student course evaluations.

The learning center’s tutors who have taken MCC’s accounting courses have provided excellent additional help to our students.

L. Opportunities for student involvement in program-related organizations, clubs, and governance:
Currently there is no formal accounting organization or club on campus. Efforts in the past to organize students have been poor due to the nature of Maui Community College students who commonly work more than one job and have family responsibilities.

M. Use of lecturers to teach courses; related concerns:
Lecturers are used as needed to ensure a complete offering of courses. During the 2005-2006 academic year we utilized one lecturer who taught one three credit course during the spring 2006 semester.

The Program Coordinator meets regularly with any lecturer to ensure they are prepared and have copies of any course outlines and other materials need to adequately teach the course. Course syllabi are reviewed by the Program Coordinator to ensure required course material is being covered and student
learning outcomes are part of the curriculum. A full-time faculty observes the lecturer’s classes periodically to evaluate teaching methods to ensure quality of instruction.

N. Admission policy:
The Accounting Program is an open admission program. After enrolling at MCC, students need only declare themselves an accounting major and satisfy prerequisites for all courses taken.

O. Job placement, including job prospects, procedures for placing graduates, and success in placing graduates:
Job placement is available through a variety of sources at MCC, including Cooperative Education, Directed Studies, Topics Courses, and Work Practicum. Details of these opportunities are in the College Catalog or at: http://maui.hawaii.edu/coop/index.php.

P. Articulation with high schools, community colleges, and four-year Institutions:
The College has agreements with other institutions enabling students to meet admission requirements and/or to transfer credits. Agreements exist with a variety of colleges both within and outside the UH system. The College continually seeks to provide transfer opportunities with two and four-year institutions. As these opportunities are constantly changing and expanding, it is important that students interested in transferring meet with a counselor before starting on a course of study leading to a transfer program.

Specific to the Accounting Program is a renewed agreement for 2005-2008 to facilitate the transfer of students studying Accounting at Maui Community College (MCC) to the University of Hawai‘i – West O’ahu (UHWO). Students who complete Associate of Applied Science (AAS) degrees in Accounting under the terms of this agreement may transfer to the University of Hawai‘i – West O’ahu Bachelor of Arts in Business Administration (BABA) degree program as classified students.

Q. Centers or Institutes:
The College serves Moloka‘i, Lana‘i, and Hana through outreach education centers. Credit classes, self-paced labs, and e-Classes taught through cable, interactive TV, and the Internet provide educational access to all the people of Maui County.

The Office of Continuing Education and Training (OCET) serves the educational, cultural, and special needs of Maui County by sponsoring activities for continuing education and by offering non-credit classes to the general public, businesses, apprentices, and journey workers.
The University of Hawai‘i Center, Maui brokers the delivery of bachelor and graduate programs from other campuses to Maui County. Degree programs and courses originate from University of Hawai‘i system campuses: UH-Manoa, UH-Hilo, UH-West O‘ahu, and UH Community Colleges. The Center works in partnership with these campuses to expand instructional offerings. Classes are taught by professors on-site or through distance learning such as the Internet or the Hawai‘i Interactive Television System (HITS). Programs are designed to accommodate the students’ work and family responsibilities.

Currently the only agreement affecting the Accounting is the agreement with University of Hawai‘i, West O‘ahu, discussed above.

III. STAFF SUPPORT AND FACILITIES

Section III is not required for Annual Assessment Reports. This section was included in the Comprehensive Program Review for the Accounting Program that was completed for academic year 2003-2004.

IV. DISTANCE DELIVERED OFF-CAMPUS PROGRAMS

Section IV is not required for Annual Assessment Reports. This section was included in the Comprehensive Program Review for the Accounting Program that was completed for academic year 2003-2004.

V. ANALYSES OF PROGRAM – TYING IT ALL TOGETHER

A. Summary statement:
An examination of the summary tables presented earlier suggests that those COWIQ student learning outcomes with a high number of 3's and 2's are most likely being satisfied. Conversely, those with 1's and 0's will need to be supplemented by other courses (general education requirements or electives) from the college curriculum. Benchmarks to determine how many courses in the program must have a major or moderate emphasis to satisfy competence has yet to be determined.

A student graduating with a A.A.S. degree in Accounting, is required to take six accounting classes (ACC 132, 134, 150, 155, 201 (or ACC 124 and 125) and 202), BUS/COM 130, BUSN 123, BUSN 150 (or ICS 100 or 115), one math course (BUSN 189, Math 100, 115, or 203), two English courses (ENG 55, 100, or 209), four business electives, and one course in each of the following disciplines: social science, humanities and natural science, and a general education elective. In 2006, ACC 295 was added as a required course and the number of business electives was reduced to three. For the program analyses of student learning outcomes, the following required
courses were used: all the above accounting courses, BUS 130, BUSN 123, BUSN 150, Math 100, and ENG 100 and ENG 209. The electives were not used in the analyses because it cannot be determined which elective the student may take.

Benchmarks to determine if the student learning outcomes are being satisfied has yet to be determined. However, for this analysis, we decided that if 50% or more of the classes provided major or moderate emphasis that the student learning outcome was satisfied.

*Standard 1: Written Communication:*
The following student learning outcomes appear to be satisfied: 1.1, 1.2, 1.3, 1.4, and 1.8. The majority of the required courses give major or moderate emphasis to these outcomes to satisfy the written communication learning outcomes.

The student learning outcomes 1.5, 1.6, 1.7, and 1.9 appear to be partially satisfied by the program course requirements. BUS/COM 130 and the English courses supplement the accounting curriculum to give major or moderate emphasis to these outcomes. The student may need additional emphasis in these areas by taking electives that support these outcomes.

Accounting and business courses dominate the twelve selected courses used in the analyses. Number calculations and presentation of financial data in numerical form dominate accounting courses. Required course such as English 100 (Composition I), English 209 (Business and Managerial Writing), and BUS/COM 130 (Business Communication, Oral) support the Accounting Program to provide emphasis to the student learning outcomes.

*Standard 2: Quantitative Reasoning:*
The following student learning outcomes appear to be satisfied: 2.1, 2.2, 2.3, and 2.5. The majority of the required courses in the Accounting Program give major or moderate emphasis to these outcomes to satisfy the quantitative reasoning learning outcomes.

The student learning outcomes 2.4 and 2.6 appear to be partially satisfied by the program course requirements. Math 100 (Survey of Mathematics) or Math 203 (Calculus for Business and Social Science) is the only course that gives major emphasis to outcome 2.4. Currently the required courses in the program give only minor or no emphasis to 2.6 (Assess the validity of statistical conclusions).

Number calculations and presentation of financial data in numerical form dominate accounting courses; therefore, the courses in the Accounting Program satisfy the quantitative reasoning student learning outcomes.
Standard 3: Information Retrieval and Technology:
The following student learning outcomes appear to be satisfied by the required courses currently in place: 3.1, 3.2, 3.3, 3.4, and 3.5. Generally the accounting courses provide only moderate to minor emphasis to information retrieval and technology, but BUS/COM 130 (Business Communication: Oral), BUSN 123 (Word Processing for Business), BUSN 150 (Introduction to Business Computing), ENG 100 (Composition I), and ENG 209 (Business and Managerial Writing) support the program by providing major emphasis to this standard.

The student learning outcome 3.6 (Recognize changing technologies and make informed choices about their appropriateness and use) appear to be partially satisfied by the required courses currently in place. ENG 209 gives major emphasis to this outcome, which is adequate at this time.

Information technology, electronic media, and associated forms of information retrieval and use are changing rapidly within the education community. These changes are difficult to incorporate with core accounting courses without compromising basic accounting curriculum that needs to be taught; however information retrieval and technology are incorporated into the program curriculum by requiring other courses, which include BUSN 150 (Intro to Business Computing), BUSN 123 (Word Processing for Business), or courses in the computer science curriculum such as ICS 100 (Computer Literacy and Applications).

Standard 4: Oral Communication:
All of student learning outcomes appear to be satisfied by BUS/COM 130 (Business Communication: Oral) and ENG 209 (Business and Managerial Writing); however, none of the student learning outcomes appear to be satisfied by the accounting courses currently in place.

Oral communication appears to one of the weakest skills developed within the accounting core courses. Although there is considerable interaction between students as well as the instructors and the students, little formal oral communication skills are developed in the classroom. Oral communication skills are developed in BUS/COM 130 (Business Communication-Oral); however, it may be to the benefit of the program to try and determine other ways to bring oral communication into the accounting core material.

Standard 5: Critical Thinking:
The following student learning outcomes appear to be satisfied by the required courses currently in place: 5.1, 5.5, 5.6, 5.7, and 5.8. The accounting courses supported by BUS/COM 130 and the English courses satisfy these student learning outcomes.
The following student learning outcomes appear to be partially satisfied by the required courses currently in place, but may require to be supplemented by other courses from the college curriculum: 5.2, 5.3, 5.4, and 5.9. The English and math courses provide major emphasis to these outcomes; whereas, the accounting courses give minor to no emphasis in these areas.

The above results are not surprising considering that number calculations and presentation of financial data in numerical form dominate accounting courses. Those student learning outcomes not being satisfied by the accounting courses are generally being satisfied by other curriculum requirement for the major.

Assessment Of Course Student Learning Outcomes:
The accounting faculty has incorporated some standardized comprehensive questions for ACC 124, ACC 125, and ACC 201 that were included in the final exams in all sections of these courses to establish evidence that the students are mastering the student learning outcomes in those courses. Discussion on methods to collect evidence of assessment of student learning outcomes will continue for all the accounting courses.

B. Plans for next year: To address the challenges and opportunities as well as building on the strengths of the program, the following action plan has been put into place:

- The accounting faculty will continue to be active in program student advising.
- Review and modify, as needed, current course outlines including student learning outcomes in relation to system wide standards
- Develop systematic methods to assess course student learning outcomes and collect evidence to support the outcomes
- Perform a review analysis of the Accounting Program requirements for changes that will make the program stronger to including the introduction of a capstone experience
- Do curriculum revisions, as needed, to facilitate students moving through the program.
- Continue to articulate with appropriate four-year colleges in Hawai’i to facilitate transfer for our accounting students.
- To improve skills for our accounting students and to meet community needs, continue to research, examine and include new spreadsheet software and general ledger packages for our Accounting computer courses.
- Prepare Annual Assessment Reports
- Begin assessment of program outcomes

The Accounting Program Review Team commented on the areas where programs succeeded in meeting their program goals, and on the areas where
the program fell short in meeting the program goals. The following are the program responses and plans to address the shortcomings:

1. To prepare and place accounting majors for entry-level positions in accounting-related occupations. The reviewers stated this shortcoming, “Since tax preparers and payroll companies now use computers, manual income tax preparation and payroll classes should be complemented by computerized versions of these courses.” The program advisory members support the instruction of a manual system in payroll and income tax. The students must learn the theory and flow of numbers through the accounting cycle and forms. In the event of computer failure or errors, the accounting student must know the process to complete the work. The Accounting Program wants the student to develop skills beyond data entry clerks. Knowledge of computer programs is important and it may increase a person’s marketability; however, many of the payroll and tax programs are very user friendly. The accounting professionals prefer a solid knowledge of theory because it is relatively easy to provided the on the job instruction to use the particular program that the business employs.

2. To provide students with accounting work experience through the Cooperative Education program. The reviewers stated this shortcoming, “The Program may want to achieve a more proactive relationship with Co-p as students approach graduation. The Co-op business elective option should be more vigorously promoted.” The Accounting Program Coordinator has been meeting with the Co-op and job placement faculty. The various methods to encourage accounting majors to enroll in Co-op or take advantage of the job placement services are being discussed.

C. Budget for next year:
Separate budgets for the Accounting Program are not prepared but are included as part of the overall college budgets. However, in the supplemental budget, the accounting program requested computer and instructional equipment upgrades for the classrooms, computer upgrades for faculty offices, and an additional position for recruitment.

APPENDICES
A. General Education Standards
B. COWIQ Curricular Grid
C. Program Health Indicators (PHIs) and Perkins Performance Indicators
D. Program Map
E. Occupational Employment Outlook
F. Accounting Program Advisory Committee

Document revised November 1, 2006
Johanna Moore
MEMORANDUM

TO: Faculty Senates, All Campuses
FROM: General Education Coordinating Committee
SUBJECT: SENATE ACTION ON SYSTEMWIDE GENERAL EDUCATION ACADEMIC SKILL STANDARDS

The General Education Coordinating Committee requests that faculty senates at all University of Hawai‘i campuses Agree in principle to minimum systemwide standards for critical thinking, information retrieval and technology, oral communication, quantitative reasoning, and written communication as enclosed in the Proposal for Faculty Senate Action, March 17, 1997.

These academic skill standards establish the minimum outcomes expected of students who have completed their general education experiences. They do not prescribe content for a specific course in any discipline, nor is any one skill area the sole responsibility of any discipline or department.

The endorsement of these skill standards does not preclude the addition of other standards at a later date nor the addition of more detailed descriptors of these standards at the campus level. Each course included in the general education curriculum should address at least one of these academic skill standards. The means by which these standards are integrated into the curriculum will be left to the discretion of the individual campuses.

For your information, a listing of the most frequently asked questions about the academic skill standards may be found in Attachment 1 of the Proposal for Faculty Senate Action dated March 17, 1997. Attachment 2 provides information on the origin of the General Education Project and the activities to date. This memorandum and the Proposal for Faculty Senate Action are available on the World Wide Web at the following address:

http://www.Hawai‘i.edu/ovppp/gened/gedwww.htm

We would appreciate campus discussion on this document and a resolution endorsing these academic skill standards by November 26, 1997. Please contact any member of the General Education Coordinating Committee if there are any questions.

Attachments
c: President and Chancellor Kenneth P. Mortimer
SVP and Chancellors/EVC Eastman, Ferrin, Tsunoda
Curriculum Chairs, All Faculty Senates
General Education Conference and Seminar Participants
PURPOSE OF THE GENERAL EDUCATION PROJECT

The purposes of the General Education Project are to

- Assure the quality of general education outcomes throughout the University of Hawaiʻi System,
- Stimulate faculty and administrative collaboration across the system, and
- Explore and implement alternative approaches to general education.

One part of achieving these purposes is the endorsement of an initial set of systemwide standards for skills that prepare students for upper-division courses, their majors, and life experiences.

BACKGROUND

The skill standards set forth in this document are the result of (1) a 1995-96 survey of faculty, the results of which were presented at 12 campus and system meetings, (2) a 1996 survey of graduating/leaver students at all University of Hawaiʻi campuses, (3) five systemwide meetings of faculty and administrators, and (4) faculty responses to previous drafts of these skill standards. Although general education is broader than the subset of skills considered here, the initial scope of the Project was limited to the five skill areas identified as most significant by the majority of faculty who responded to the systemwide survey. These skill standards, which reflect the collective thinking of a cross-section of faculty and administrators with expertise in a wide range of disciplines, establish the minimum outcomes expected of students who have completed their general education experiences.

They do not prescribe content for a specific course in any discipline, nor is any one skill area the sole responsibility of any discipline or department.

The skill standards were refined by

- Incorporating comments, as appropriate, received through the system consultative process,
- Eliminating redundancy,
- Deleting content-specific lists and examples, and
- Editing for consistency of style and wording.
ASSUMPTIONS

• Systemwide agreement on explicit statements of student outcomes contributes to the quality of general education.

• Skill development is a continuous process. Students enter the University of Hawai‘i System with varying levels of proficiency. These academic skill standards reflect the minimum outcomes expected of students when they complete their general education experiences.

• Skills complement course content. Endorsement of academic skill standards does not assume the addition or elimination of any content, course, or discipline from current general education requirements.

• Implementation of these academic skill standards is the responsibility of individual campuses through established curricular processes.

GENERAL EDUCATION ACADEMIC SKILL STANDARDS

The following academic skill standards for critical thinking, information retrieval and technology, oral communication, quantitative reasoning, and written communication represent the minimum outcomes expected of students who have completed their general education experiences. Each course included in the general education curriculum should address at least one these academic skill standards.

Critical Thinking

Critical thinking, an analytical and creative process, is essential to every content area and discipline. It is an integral part of information retrieval and technology, oral communication, quantitative reasoning, and written communication.

Students should be able to:

1. Identify and state problems, issues, arguments, and questions contained in a body of information.

2. Identify and analyze assumptions and underlying points of view relating to an issue or problem.

3. Formulate research questions that require descriptive and explanatory analyses.

4. Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.

5. Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.

6. Apply problem-solving techniques and skills, including the rules of logic and logical sequence.
7. Synthesize information from various sources, drawing appropriate conclusions.

8. Communicate clearly and concisely the methods and results of logical reasoning.

9. Reflect upon and evaluate their thought processes, value systems, and world views in comparison to those of others.

Information Retrieval and Technology

Information retrieval and technology are integral parts of every content area and discipline.

Students should be able to:

1. Use print and electronic information technology ethically and responsibly.

2. Demonstrate knowledge of basic vocabulary, concepts, and operations of information retrieval and technology.

3. Recognize, identify, and define an information need.

4. Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information.

5. Create, manage, organize, and communicate information through electronic media.

6. Recognize changing technologies and make informed choices about their appropriateness and use.

Oral Communication

Oral communication is an integral part of every content area and discipline.

Students should be able to:

1. Identify and analyze the audience and purpose of any intended communication.

2. Gather, evaluate, select, and organize information for the communication.

3. Use language, techniques, and strategies appropriate to the audience and occasion.

4. Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.

5. Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.
6. Use competent oral expression to initiate and sustain discussions.

**Quantitative Reasoning**

Quantitative reasoning can have applications in all content areas and disciplines.

Students should be able to:

1. Apply numeric, graphic, and symbolic skills and other forms of quantitative reasoning accurately and appropriately.
2. Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate.
3. Communicate clearly and concisely the methods and results of quantitative problem solving.
4. Formulate and test hypotheses using numerical experimentation.
5. Define quantitative issues and problems, gather relevant information, analyze that information, and present results.
6. Assess the validity of statistical conclusions.

**Written Communication**

Written communication is an integral part of every content area and discipline.

Students should be able to:

1. Use writing to discover and articulate ideas.
2. Identify and analyze the audience and purpose for any intended communication.
3. Choose language, style, and organization appropriate to particular purposes and audiences.
4. Gather information and document sources appropriately.
5. Express a main idea as a thesis, hypothesis, or other appropriate statement.
6. Develop a main idea clearly and concisely with appropriate content.
7. Demonstrate mastery of the conventions of writing, including grammar, spelling, and mechanics.
8. Demonstrate proficiency in revision and editing.
GENERAL EDUCATION PROJECT
MOST FREQUENTLY ASKED QUESTIONS

1. Why do we need standards for general education?

Overall and by campus, faculty indicate, on the 1995-96 systemwide survey, that the most important systemwide approach to general education is the establishment of "standards for general education outcomes across the system." Systemwide standards are needed to state explicitly to students, faculty, administration and the community the level of achievement expected of University of Hawai‘i-educated students upon completion of their general education experiences.

2. Why are the general education standards limited to these five skill areas?

The selection of the five skill areas is based on the results of the 1995-96 systemwide faculty survey. The survey results indicate that faculty thought all of the academic skills and content areas listed are important; however, faculty expressed most concern with the level of student development in the identified five skill areas. Therefore, the initial phase of the General Education Project focused on the development of academic skill standards for those five areas.

3. Why are these standards so general and broad?

These skill standards are at the level of generality necessary to achieve systemwide agreement without infringing on faculty or campus autonomy.

4. Shouldn’t students have these skills when they enter college?

Skill development is a continuous process. Students enter the UH system with varying levels of proficiency. These skill standards reflect the minimum outcomes expected of students when they complete their general education experience.

5. Does the endorsement of these standards affect the articulation of general education courses?

The integration of skills in a course generally will not require re-articulation of that course; however, if a faculty member implements course changes that require campus curricular action, re-articulation may be necessary under current campus procedures.
6. **How will these standards be used?**

These standards are intended to provide faculty teaching general education courses with guidelines to help students develop their skills to prescribed levels by the time the students complete their general education experiences. Each campus will be expected to consider its general education curriculum as a whole to ensure that students are meeting these levels of competency established by the faculty.

Endorsement of these standards does not assume the addition or elimination of content, course, or discipline from current general education requirements. It does assume, however, that each general education course address one or more of the skill standards.

7. **Who will determine implementation of these skill standards?**

Faculty on each campus will be responsible for implementation.

8. **How will these standards be assessed?**

Assessment of student outcomes is a matter of national debate. How we evaluate the student outcomes of our general education curriculum in the University of Hawai‘i system is a matter that faculty need to address.

9. **Is this initiative an administration plot?**

No. The General Education Project is a faculty-initiated and administration-supported project. In fall 1994, the co-conveners of the All Campus Council of Faculty Senate Chairs approached the UH President with an idea of pursuing the reform of general education through a systemwide effort. The President agreed to support this faculty initiative.

10. **Why are you rushing the process?**

This has been a long-term process involving faculty across the system. The process began in fall 1994. There have been five systemwide meetings, with representation from all campuses. Systemwide faculty and student surveys were conducted, and results of the faculty survey were made available to all faculty. There were 12 campus and system meetings on the result of the survey. Discussions have been ongoing for two years with the All Campus Council of Faculty Senate Chairs. The draft document containing the proposed standards was distributed in January 1997 with requests for comments and suggestions.
ORIGIN OF THE GENERAL EDUCATION PROJECT

The General Education Project is a joint faculty-initiated and administration-supported project. In 1993-94, the System Academic Affairs Council (SAAC), in conjunction with its work on the Transfer Associate of Arts Degree, considered a joint systemwide faculty and administrative review of general education competencies. However, given the length of time associated with work on the AA transfer matter, action on review of general education competencies was postponed at the end of the 1993-94 academic year.

In fall 1994, the co-conveners of the All Campus Council of Faculty Senate Chairs (ACCFSC) approached the President with the idea of pursuing the reform of General Education through a systemwide effort, including an all-campus conference on the subject. The synergism of their ideas with those of SAAC was obvious and provided an unusual opportunity for a joint faculty and administration effort on a major academic issue. The President agreed to support this faculty initiative with the understanding that such a system-wide conference would produce results.

It was agreed that this faculty initiative would initially be led by a Coordinating Committee composed of the four ACCFSC co-conveners, additional faculty, and some administrators. The Office of the Vice President for Planning and Policy was asked to serve as administrative liaison and to provide staff support to the Project; SAAC was asked to assist. The Faculty Senate co-conveners were asked for some assurance that there would be on-going faculty leadership, commitment, and support of this effort beyond their terms as co-conveners. This initiative evolved to what has become known as the General Education Project.

GENERAL EDUCATION PROJECT ACTIVITIES TO DATE

Project accomplishments in the past two years include the following:

1. **General Education Coordinating Committee** (GECC). A General Education Coordinating Committee was established in fall 1994. Membership was comprised of the four ACCFSC co-conveners, members of the System Academic Affairs Council, and four additional faculty members. This committee has met regularly since 1994.

2. **Spring 1995 Conference.** The first major activity was a systemwide conference on March 24-25, 1995 entitled, Coming to Consensus on General Education: One Path or Many? This conference involved 150 faculty and staff from across the system. The President presented the morning keynote address, and Dr. L Lee Knefelkamp, Professor and Chair of the College Teaching Program, Teachers College, Columbia University, was the guest speaker. The major outcome was a consensus that improvements could be made to general education at the University of Hawai‘i. The specifics of how to go about this task and what might be done were less clear. A record of conference reports was prepared.
3. **Guiding Principles and Timeline.** Following the conference, the Coordinating Committee developed a set of principles to guide their work, and settled on a timeline for action.

A. Guiding Principles

1) To improve the quality of general education, a framework will be established to ensure systemwide standards.

2) An iterative process involving university faculty will be employed to work towards consensus on systemwide standards.

3) Ease of transferability will be a primary consideration of any recommended change.

4) All established formal channels of communication and dissemination will be used.

5) All changes in curriculum and degree requirements will be determined at each campus by its own curriculum process.

B. Timeline for Action

1) Year of Enlightenment (education), 1995-96

2) Year of Engagement (discussion/endorsement), 1996-97

3) Year of Innovation (pilot projects), 1997-98

4) Year of Implementation (institutionalization of successful pilots), 1998 and beyond

4. **Current Requirements By Campus.** An analysis of current general education requirements at each campus revealed a lack of cohesiveness in core requirements. Students may choose from a low of 93 courses to a high of 409 courses to fulfill the 17-20 general education course distribution requirements at each campus.

5. **Search of the Literature.** A systemwide task force conducted a search of the literature on general education and developed a four page summary of national issues along with a short bibliography.

6. **Systemwide Faculty Survey.** A systemwide faculty survey was conducted to ascertain the faculty's voice on the perceived level of student preparation in the classroom, the most important outcomes of general education, and the structure and content of the general education experience. The three areas identified as requiring most attention were the need to: (a) establish standards for general education; (b) re-visit approaches to teaching and delivering general education; and (c) carry out assessment. The survey also indicated that faculty consider reading comprehension, written communication, critical thinking, and verbal/oral communication to be the most important academic outcomes of general education. At the same time, faculty identified written communications, critical thinking, mathematic/quantitative skills, and verbal/oral communication skills as least well developed among upper division students.
7. **Systemwide Student Survey.** Graduating Senior Surveys for UH Manoa, the UH Community Colleges, UH Hilo, and UH-West O'ahu were developed or modified to gather student feedback on the matter of general education. The surveys revealed that students found their general education experience to be helpful in the areas of awareness of diversity in cultures/philosophy/lifestyles, their ability to put ideas together, gather information, and learn on their own; and their knowledge of other countries/peoples/culture. However, students reported that general education was not as helpful in improving their ability to express ideas using numbers/symbols, in increasing their knowledge/enjoyment of music/art/dance, and in their understanding of science/experimental methods.

When asked to rate their satisfaction with the general education core, students expressed satisfaction with the knowledge gained in courses, the quality of instruction, and the variety of general education courses. They were least satisfied with the use of teaching assistants, general education as preparation for work in their major, the availability of courses, and the relevance of coursework to their lives.

8. **Course Taking Patterns at UH Manoa.** An analysis of basic skills course-taking patterns revealed that most basic skills core courses are completed in the first year after entry to UH Manoa. English requirements are completed sooner than mathematics requirements, and English completion rates are higher than for mathematics.

9. **Faculty Rewards and Incentives.** A coordinating committee on faculty rewards and incentives was charged with formulating recommendations on faculty rewards and incentives that would enhance the general education effort. To date, UH Manoa faculty have developed a draft proposal for changes in the promotion and tenure guidelines at the UH Manoa campus. It is anticipated that this draft will be distributed for comments in spring 1997.

10. **Fall 1996 Seminars.** Working seminars, involving 170 faculty, staff, and students, took place on September 20th and October 18-19, 1996. The seminars, Coming to Consensus on General Education: The Next Steps, focused on developing standards for the skill areas identified in the faculty survey, and for considering alternative delivery and assessment strategies for general education. The President provided the keynote address; faculty and administrators from across the system comprised the panels which presented background information; and seminar participants discussed issues in professionally facilitated work groups. A record of the seminar findings and reports was prepared. Follow-up meetings were convened on November 21, 1996, and February 13, 1997 via HITS. An additional follow-up meeting is scheduled for April 10, 1997.

11. **Standards.** The draft standards developed at the September/October Seminars were compiled and shared with the participants of the September/October 1996 working seminars. Comments received on that draft were forwarded to area subcommittees for further refinement.
12. **Call for Educational Improvement Fund (EIF) Proposals.** The President made $200,000 available in support of the General Education Project initiatives. EIF guidelines were amended to call for proposals. SAAC was asked to provide overall coordination and management with input from the general education committees. A request for proposals was distributed to the University community in early fall 1996; 46 proposals requesting more than $964,600 were received. A review committee comprised of the four ACCFSC co-conveners and four other faculty involved in the General Education Project reviewed the proposals and forwarded their recommendation for funding to SAAC. Twelve proposals have been funded.
APPENDIX B
# 2004-2005 Program Health Indicators

## Accounting Program

<table>
<thead>
<tr>
<th>Indicator</th>
<th>F01</th>
<th>F02</th>
<th>F03</th>
<th>F04</th>
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<tr>
<td>Number of Majors</td>
<td>81</td>
<td>91</td>
<td>82</td>
<td>58</td>
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<tr>
<td>Number of Classes Taught</td>
<td>12</td>
<td>11</td>
<td>8</td>
<td>10</td>
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<tr>
<td>Avg. Class Size</td>
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<td>21</td>
<td>26</td>
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<td>20</td>
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<tr>
<td>Student Semester Hrs</td>
<td>711</td>
<td>688</td>
<td>646</td>
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<td>FTE Program Enrollment</td>
<td>47</td>
<td>46</td>
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<td>Annual Degrees</td>
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<td>20</td>
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## Performance Summary Accounting (ACC)

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<tr>
<th>Year</th>
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<th>1P2</th>
<th>2P1</th>
<th>3P1</th>
<th>3P2</th>
<th>4P1</th>
<th>4P2</th>
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<tr>
<td>1999-2000</td>
<td>100.00%</td>
<td>100.00%</td>
<td>66.67%</td>
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<td>100.00%</td>
<td>0.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>4.76%</td>
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<td>2001-2002</td>
<td>100.00%</td>
<td>100.00%</td>
<td>33.33%</td>
<td>71.43%</td>
<td>100.00%</td>
<td>19.23%</td>
<td>50.00%</td>
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<td>2002-2003</td>
<td>94.74%</td>
<td>97.62%</td>
<td>28.57%</td>
<td>83.33%</td>
<td>100.00%</td>
<td>18.52%</td>
<td>11.76%</td>
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<tr>
<td>2003-2004</td>
<td>94.29%</td>
<td>86.84%</td>
<td>34.21%</td>
<td>83.33%</td>
<td>90.00%</td>
<td>10.00%</td>
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<tr>
<td>2004-2005</td>
<td>80.00%</td>
<td>85.71%</td>
<td>9.52%</td>
<td>61.54%</td>
<td>87.50%</td>
<td>12.68%</td>
<td>0.00%</td>
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</table>
Program Map

18 Accounting

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

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

Call the program coordinator Johanna (Jan) Moore, at 984-3468.

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

- Accounting 124(3), 125(3), 132(3), 150(3)**
- Business Technology 150, or Information & Computer Science 100 or 115(3)
- Business Technology 121 or 123 (3)
- Business/Communication 130(3)
- Business Technology 189 or Mathematics 100, 115 or 203(3)
- Information & Computer Science 100 or 115(3)
- Any two: English 55, 100, 209(3,3)
- Business Technology 121 or 123 (3)

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

All C.A. courses plus:

- Accounting 134(3), 155(3), 202(3), 295 (3)
- Social Science elective(3)
- Business electives(6)***
- Natural Science elective(3)
- Humanities elective(3)
- General Education elective(3)(see p.11)
- Business Technology 121 or 123 (3)

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

<table>
<thead>
<tr>
<th>First Semester (Fall)</th>
<th>Credits</th>
<th>Second Semester (Spring)</th>
<th>Credits</th>
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<tbody>
<tr>
<td><em>ACC 124 Principles of Accounting I</em>*</td>
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<td><em>ACC 125 Principles of Accounting II</em>*</td>
<td>3</td>
</tr>
<tr>
<td>*BUSN 189 or MATH 100, 115 or 203</td>
<td>3</td>
<td>*ACC 132 Payroll Accounting</td>
<td>3</td>
</tr>
<tr>
<td>*BUSN 121 or 123</td>
<td>3</td>
<td>*ACC 150 Using Computers in Accounting</td>
<td>3</td>
</tr>
<tr>
<td>*ENG 55 or ENG 100</td>
<td>3</td>
<td>*BUSN 150 or ICS 100 or ICS 115</td>
<td>3</td>
</tr>
<tr>
<td>*BUS/COM 130</td>
<td>3</td>
<td>*ENG 100 or ENG 209</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>15</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Third Semester (Fall)</th>
<th>Credits</th>
<th>Fourth Semester (Spring)</th>
<th>Credits</th>
</tr>
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<tbody>
<tr>
<td>ACC 134 Income Tax Preparation</td>
<td>3</td>
<td>ACC 155 Using Spreadsheets in Accounting</td>
<td>3</td>
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<tr>
<td>ACC 202 Managerial Accounting</td>
<td>3</td>
<td>ACC 295 Accounting Capstone</td>
<td>3</td>
</tr>
<tr>
<td>Business elective</td>
<td>3</td>
<td>Business electives</td>
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</tr>
<tr>
<td>Humanities elective</td>
<td>3</td>
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</tr>
<tr>
<td>Social Science elective</td>
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<td>General Education elective</td>
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</tr>
<tr>
<td></td>
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</table>

* Note: Courses required for Certificate of Achievement.
** Note: In place of ACC 124 and ACC 125, students may substitute ACC 201(3) and Business elective (3).
*** Note: Prerequisite courses to program requirements may not be used as Business electives.
****Note: ACC 193V and /or BLAW 200 are recommended Business electives.