

MAUI COMMUNITY COLLEGE
2005 Annual Assessment Report
Associate in Applied Science--Accounting
September 30, 2005

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
- Use leadership and interpersonal skills to promote business ethics, values, and integrity related to professional activities and personal relationships
- Analyze, explain and record business transactions following General Accepted Accounting Principles (GAAP).
- Prepare, analyze, and interpret financial reports for internal and external users
- Maintain effective accounting systems and controls
- Utilize current technology to complete accounting functions

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 2004-2005, the Accounting Program consisted of the following faculty:

David Grooms, Assistant Professor CC, (<http://www2.hawaii.edu/~grooms>), joined MCC in 1996, and serves as Program Coordinator for the college's Accounting Program. Mr. Grooms also serves as interim Program Coordinator for MCC's new four-year baccalaureate program in Applied Business and Information Technology (ABIT). Because of the demands to attain Candidacy or Initial Accreditation for the ABIT program, Mr. Grooms was granted nine-credits of reassigned time during fall 2004 and six-credits reassigned time during spring 2005. Thus his teaching load was as follows:

Fall 2004: Accounting (6 credits)
Spring 2005: Accounting (6 credits)
ABIT Accounting 300 (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, 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 for two programs, Mr. Grooms serves as a member of the college's Curriculum Committee, two campus action strategy teams, and is a key faculty member who helped lead the development of the ABIT program. As a result of this effort, MCC was granted Candidacy for the ABIT program effective June 17, 2005. Mr. Grooms also serves as Chairperson for The Maui Farm, a non-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, (<http://ww2.hawaii.edu/~moorejjan>), joined MCC in 1985 as a lecturer, and became a full-time instructor in 2002. Mrs. Moore's teaching schedule during this report period was as follows:

Fall 2004: Accounting (9 credits)
 Business Math (3 credits)

Spring 2005: Accounting (12 credits)
 Business Math (3 credits)

Mrs. Moore holds a Masters of Business Administration degree from the University of Hawai'i, Manoa. Her courses include courses 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 2004-2005 Ms. Klein's accounting load was as follows:

Fall 2004: Accounting (6 credits)
Spring 2005: Accounting (6 credits)

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 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 and a member of the Mayor's Affirmative Action Advisory Council for Maui County.

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 noted above are discussed among program faculty to determine how the changes will impact the program. If necessary, student learning outcomes are adjusted to accommodate the changes. As an example, at the Spring 2005 Accounting Commitment to Excellence conference at Kapi'olani Community College, there was a discussion to standardize the course content and student learning outcomes for Accounting 201 and 202. It was discovered that there is considerable variance in the course content at each college. As a result we are now engaged in discussions with other campuses to see how the content can be modified for consistency among campus and still satisfy the Accounting Program outcomes and goals.

E. *Program Interactions:*

Three years ago the 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 group meets annually with business community professionals to address feedback on graduate job performance as well as recommendations for curriculum change. The administrative professionals who represent various businesses on Maui review the courses in the program and the student learning outcomes. Their recommendations are based on experience from hiring our graduates and the knowledge and skills they value as employers. These 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, as mentioned above, 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 addition, all accounting faculty are active members of the Hawai'i Association of Public Accountants (HAPA) and attend regular scheduled meetings to gain feedback from community accountants.

II. CURRICULUM AND STUDENTS

A. *General Education Standards (COWIQs), program goals, and student learning outcomes (See Appendices A and B):*

As part of the 2004-2005 assessment committee workshops, 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.

During academic year 2004-2005, the work was expanded to include all courses required for the Accounting Program. The grids demonstrate how student learning outcomes in courses required for the Accounting Program are meeting the predetermined standards. Summary results of these curricular grids are presented below, and the complete table for each standard can be found in Appendix B.

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.

***Assessment of Program Learning Outcomes – Accounting Program Courses
Standard 1: Written Communication-Summary Table***

	<u>3's</u>	<u>2's</u>	<u>1's</u>	<u>0's</u>
1.1 Use writing to discover and articulate ideas	2	7	3	0
1.2 Identify and analyze the audience and purpose for any intended communication	2	5	5	0
1.3 Choose language, style and organization appropriate to particular purposes and audiences	3	5	3	1
1.4 Gather information and document sources appropriately	7	2	3	0
1.5 Express a main idea as a thesis, hypothesis, and other appropriate content	4	0	6	2
1.6 Develop a main idea clearly and concisely with appropriate content	4	0	7	1
1.7 Demonstrate mastery of the conventions of writing, including grammar, spelling, and mechanics	2	2	8	0
1.8 Demonstrate proficiency in revision and editing	3	3	5	1
1.9 Develop a personal voice in written communication	2	3	1	6
Totals	29	27	41	11
Percentages	27%	25%	38%	10%

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.
2. *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
1. *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
0. *No Emphasis:* The student does not address this learning outcome

Assessment of Program Learning Outcomes – Accounting Program Courses
Standard 2: Quantitative Reasoning-Summary Table

	3's	2's	1's	0's
2.1 Apply numeric, graphic and symbolic skills and other forms of quantitative reasoning, accurately and appropriately	7	1	1	3
2.2 Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate	2	6	1	2
2.3 Communicate clearly and concisely the methods and results of quantitative problem solving	1	6	1	3
2.4 Formulate and test hypotheses using numerical experimentation	1	1	0	10
2.5 Define quantitative issues and problems, gather relevant information, analyze that information, and present results	7	0	2	3
2.6 Assess the validity of statistical conclusions	0	0	8	4
Totals	18	14	13	27
Percentages	25%	19%	18%	38%

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.
2. *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
1. *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
0. *No Emphasis:* The student does not address this learning outcome

Assessment of Program Learning Outcomes – Accounting Program Courses
Standard 3: Information Retrieval and Technology-Summary Table

	3's	2's	1's	0's
3.1 Use print and electronic information technology ethically and responsibly	3	8	1	0
3.2 Demonstrate knowledge of basic vocabulary, concepts, and operations of information technology and retrieval	3	4	5	0
3.3 Recognize, identify, and define an information need	3	3	6	0
3.4 Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information	5	4	3	0
3.5 Create, manage, organize, and communicate information through electronic media	3	2	7	0
3.6 Recognize changing technologies and make informed choices about their appropriateness and use	1	2	3	6
Totals	18	23	25	6
Percentages	25%	32%	35%	8%

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.
2. *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
1. *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
0. *No Emphasis:* The student does not address this learning outcome

Assessment of Program Learning Outcomes – Accounting Program Courses
Standard 4: Oral Communication-Summary Table

	<u>3's</u>	<u>2's</u>	<u>1's</u>	<u>0's</u>
4.1 Identify and analyze the audience and purpose of any intended communication.	2	0	8	2
4.2 Gather, evaluate, select, and organize information for the communication.	2	1	7	2
4.3 Use language, techniques, and strategies appropriate to the audience and occasion.	2	1	9	0
4.4 Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion	2	1	5	4
4.5 Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.	2	1	6	3
4.6 Use competent oral expression to initiate and sustain discussion.	2	1	3	6
Totals	12	5	38	17
Percentages	17%	7%	53%	23%

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.
2. *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
1. *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
0. *No Emphasis:* The student does not address this learning outcome

Assessment of Program Learning Outcomes – Accounting Program Courses
Standard 5: Critical Thinking-Summary Table

	<u>3's</u>	<u>2's</u>	<u>1's</u>	<u>0's</u>
5.1 Identify and state problems, issues, arguments, and questions contained in a body of information.	3	7	1	1
5.2 Identify and analyze assumptions and underlying points of view relating to an issue or problem.	3	2	5	2
5.3 Formulate research questions that require descriptive and explanatory analyses.	2	0	3	7
5.4 Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.	2	2	6	2
5.5 Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.	9	1	0	2
5.6 Apply problem-solving techniques and skills, including the rules of logic and logical sequence.	3	8	1	0
5.7 Synthesize information from various sources, drawing appropriate conclusions	9	1	2	0
5.8 Communicate clearly and concisely the methods and results of logical reasoning	6	3	3	0
5.9 Reflect upon and evaluate their thought processes, value systems, and world views in comparison to those of others	2	1	5	4
Totals	39	25	26	18
Percentages	36%	23%	24%	17%

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.
2. *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
1. *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
0. *No Emphasis:* The student does not address this learning outcome

C. *Student Achievement (See Appendix C):*

During academic year 2004-2005 two areas of overall program status fell into the “Cautionary” level: Overall Program Demand; and Overall Program Efficiency.

For Program Demand all of our health indicators are = or + with the exception of job openings in Maui County and number of sections taught.

In Maui County most bookkeeping related positions are in banking and small businesses. Positions in corporate accounting are offered in the corporate headquarters, which are generally located either in Honolulu or on the mainland; therefore, Maui has far fewer job offerings proportionally in accounting than Oahu. Slower than average growth is expected in the employment of accounting and auditing clerks through 2012. Computerized accounting systems have decreased the demand for accounting clerks in the past 20 years; however, demand for full-charge bookkeepers is expected to increase because they are called upon to do much of the work of accountants, as well as perform a wider variety of financial transactions, from payroll to billing. The Occupational Employment Outlook for Maui County for 1998 through 2008 (http://www.maui.com/CProfile/pdf/260_Tab2-Maui.pdf), for bank and financial workers, bank tellers, bookkeeping and payroll clerks, reports average annual job openings as 100 (see Appendix E). Additionally, many bookkeepers are self-employed individuals who provided bookkeeping and tax preparation services to small businesses; these positions are not reported in the employment outlook. Thus, the expected job openings on Maui exceeds the satisfactory demand and exceeds the number of student graduates.

For academic year 2004-2005 ten accounting sections were offered each semester; they were taught by three faculty members, David Grooms, Johanna Moore, Robyn Klein, and one lecturer, Jennifer Agdeppa. The number of sections taught has decreased in the past years because of budget restraints. Business electives have not been offered or have been cancelled in recent years. Reduced lecturer funds have limited the program from offering elective courses or additional sections that cannot be taught by full-time faculty. 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; this has resulted in the cancellation of accounting sections and business electives.

For Program Efficiency all of our health indicators are = or + with the exception of class fit and lecture-taught classes.

Class fit is a measure of actual enrollment compared to maximum enrollment. Accounting classes are scheduled in Ka Lama 107, with the exception of the computerized accounting courses. This room, which has a seating capacity for 34 students, was designed for the accounting classes. The large tabletops

accommodate the accounting worksheets and texts, which the student must spread out on the table for efficient study. ACC 124, 201 and 202 have large enrollments that provide a good class fit (actual enrollment/maximum enrollment) to the room. The number of seats available in the classroom determines the maximum enrollment for the class. Usually ACC 125, 132, and 134 have smaller enrollments because these students are the AAS degree-seeking students. A smaller classroom could be scheduled in order to get a better class fit, and a healthier PHI, but the large tabletops in Ka Lama 107 are required for these classes as well. Beginning in the Spring 2006 semester ACC 134 will be offered once a year rather than each semester to increase class enrollment.

Jennifer Agdeppa, lecturer, taught two accounting courses (3 credits each) during the 2004-2005 academic year. Budget restraints in recent years have decreased lecturer funds. In an effort to be fiscally responsible, the Accounting Program has decreased the number of sections taught, which has reduced the number of business electives offered to students, and has reduced scheduling options for students. The broad expertise of the accounting faculty is able to teach all the classes offered.

The overall program outcomes are healthy.

The Perkins III Core Indicators were negative in Vocational Skills, Diploma/Equivalent/Degree/Credential, Retention: Employment, and Nontraditional Participation.

The Perkins III Core Indicator 1P2, Vocational Skills has decreased to 86.84%, versus a baseline of 91.53%. The change in grading policy at Maui Community College is the major contributing factor for the decrease. 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 negative (34.21%, versus a baseline of 35.70%) because fewer students enrolled in accounting courses are seeking either a CA or AAS degrees in accounting. 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. 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 it is not valued by the employers; 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.

The Perkins III Core Indicator 4P1, Nontraditional Participation, is negative (10% versus a baseline of 15.94%) has decreased 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 continues to be 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 Joint Business & Hospitality 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:

- The number of Accounting graduates at MCC is high compared to some other career and technical education programs; however, the percent graduates compared to majors continues to be low due to a number of factors, such as:
 - Ethical scandals within the business community involving such companies as Arthur Anderson, WorldCom, Enron, and Global Crossing
 - Economic realities of living in Hawai‘i.
 - Job market does not value for an AAS degree; i.e., low paying
 - Student goals - re-training vs. degree seeking.
 - Student expectations vs. reality.
 - More four-year students and effects of Distance Ed Programs.
 - 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.

- 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 (31 credits), and as a bookkeeper with completion of the Associate in Applied Science degree (61 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.

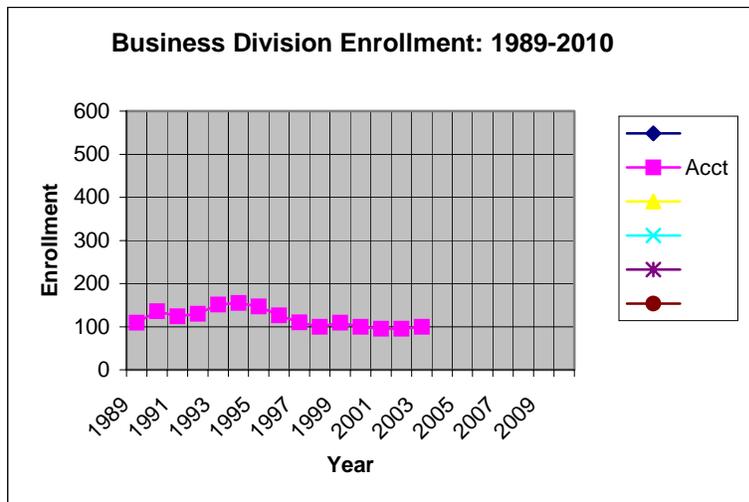
The Accounting Program meets the diverse needs of its students by providing marketable skills for associate degree seeking students, prerequisite courses and academic advising for transfer students seeking a baccalaureate degree, and current information, technology, and training for lifetime learners.

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 added in 2003 was revised and crossed listed under economics to increase enrollment. Unfortunately enrollments for fall and spring did not meet the cutoff limits imposed by administration and were cancelled. We plan to offer the course again in Spring 2006 with hopes of securing sufficient enrollment to make the class.
- J. *Major curricular changes since last review:*
There were no significant curriculum changes within the Accounting Program during academic year 2004-2005. We will be having discussions during the coming 2005-2006 academic year regarding a program revision in order to include a required capstone experience course.
- 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 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. We again offered study periods during fall 2004; however, as on previous occasions, student attendance was poor. Therefore we did not offer the sessions during spring 2005 and we are currently attempting to secure information from students as to better times that the study periods may be offered.
- 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 2004-2005 academic year we utilized one lecturer with the following teaching load:

Fall 2004: Accounting (3 credits)
Spring 2005: Accounting (3 credits)

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 2004-2005 College Catalog (Enclosure 1), or at: mauicc.hawaii.edu/catalog/pdf/contents.html.

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-Courses 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 19, BUS/COM 130, BCIS 127, BCIS 161(or ICS 100 or 115), one math course (Bus 155, Math 100 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. For the program analyses of student learning outcomes, the following required courses were used: all the above accounting courses, BUS 130, BCIS 127 BCIS 161, 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), BCIS 127 (Word Processing for Business), BCIS 161 (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 BCIS 161 (Intro to Business Computing), BCIS 127 (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 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 include the possible 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 Report for 2005-2006
- 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.” In Fall 2005, 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

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 Review—Review Team Summary
- G. Business and Hospitality Unit Advisory Committee
- H. Sections III and IV of Comprehensive Program Review

APPENDIX A

University of Hawai'i

General Education Project

March 17, 1997

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, Perrin, Tsunoda
Curriculum Chairs, All Faculty Senates
General Education Conference and Seminar Participants

UNIVERSITY OF HAWAI'I

GENERAL EDUCATION PROJECT
PROPOSAL FOR FACULTY SENATE ACTION
March 17, 1997

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 Hawai'i 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 Hawai'i 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.
9. Develop a personal voice in written communication.

**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

COWIQ Curricular Grids

Assessment of Program Learning Outcomes - Accounting 2004 Standard 1: Written Communication

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202
1.1 Use writing to discover and articulate ideas	1	1	2	2	2	2	1	1	2
1.2 Identify and analyze the audience and purpose for any intended communication	1	1	1	1	2	1	1	2	2
1.3 Choose language, style and organization appropriate to particular purposes and audiences	2	2	2	2	2	1	2	2	2
1.4 Gather information and document sources appropriately	3	3	3	3	3	2	1	3	3
1.5 Express a main idea as a thesis, hypothesis, and other appropriate content	1	1	1	1	1	1	1	1	3
1.6 Develop a main idea clearly and concisely with appropriate content	1	1	1	1	1	1	1	1	3
1.7 Demonstrate mastery of the conventions of writing, including grammar, spelling, and mechanics	1	1	1	1	1	1	1	1	2
1.8 Demonstrate proficiency in revision and editing	1	1	1	1	1	1	1	1	2
1.9 Develop a personal voice in written communication	0	0	0	0	0	0	0	0	0

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.
- 2 *Moderate Emphasis:* The student uses, reinforces, applies and is evaluated by this learning outcome, but it is not the focus of the class
- 1 *Minor Emphasis:* The student is provided an opportunity to use, reinforce, and apply this learning outcome but does not get evaluated on this learning outcome
- 0 *No Emphasis:* The student does not address this learning outcome

Assessment of Program Learning Outcomes - Accounting 2004
Standard 2: Quantitative Reasoning

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202
2.1 Apply numeric, graphic and symbolic skills and other forms of quantitative reasoning, accurately and appropriately	3	3	3	3	3	3	3	3	3
2.2 Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate	2	2	2	2	2	2	3	2	2
2.3 Communicate clearly and concisely the methods and results of quantitative problem solving	2	2	2	2	2	2	2	2	2
2.4 Formulate and test hypotheses using numerical experimentation	0	0	0	0	0	0	2	0	0
2.5 Define quantitative issues and problems, gather relevant information, analyze that information, and present results	3	3	3	3	3	3	3	3	3
2.6 Assess the validity of statistical conclusions	1	1	1	1	1	1	1	1	1

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Assessment of Program Learning Outcomes - Accounting 2004
Standard 3: Information Retrieval and Technology

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202
3.1 Use print and electronic information technology ethically and responsibly	2	2	2	2	2	2	2	2	2
3.2 Demonstrate knowledge of basic vocabulary, concepts, and operations of information technology and retrieval	1	1	1	1	1	2	2	1	2
3.3 Recognize, identify, and define an information need	1	1	1	1	1	2	2	1	1
3.4 Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information	2	2	2	2	2	1	1	3	2
3.5 Create, manage, organize, and communicate information through electronic media	1	1	1	1	1	1	1	1	1
3.6 Recognize changing technologies and make informed choices about their appropriateness and use	0	0	0	0	0	0	0	0	0

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Assessment of Program Learning Outcomes - Accounting 2004
Standard 4: Oral Communication

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202
4.1 Identify and analyze the audience and purpose of any intended communication.	1	1	1	1	1	0	0	1	1
4.2 Gather, evaluate, select, and organize information for the communication.	1	1	1	1	1	0	0	1	1
4.3 Use language, techniques, and strategies appropriate to the audience and occasion.	1	1	1	1	1	1	1	1	1
4.4 Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion	1	1	1	1	1	0	0	1	1
4.5 Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.	1	1	1	1	1	0	0	1	1
4.6 Use competent oral expression to initiate and sustain discussion.	0	0	0	0	0	0	0	0	0

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Assessment of Program Learning Outcomes - Accounting 2004
Standard 5: Critical Thinking

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202
5.1 Identify and state problems, issues, arguments, and questions contained in a body of information.	2	2	2	2	2	2	2	2	2
5.2 Identify and analyze assumptions and underlying points of view relating to an issue or problem.	1	1	1	1	1	1	1	1	2
5.3 Formulate research questions that require descriptive and explanatory analyses.	0	0	0	0	0	0	0	0	1
5.4 Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.	1	1	1	1	1	1	1	1	2
5.5 Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.	3	3	3	3	3	3	3	3	3
5.6 Apply problem-solving techniques and skills, including the rules of logic and logical sequence.	2	2	2	2	2	2	2	2	2
5.7 Synthesize information from various sources, drawing appropriate conclusions	3	3	3	3	3	3	3	3	3
5.8 Communicate clearly and concisely the methods and results of logical reasoning	3	3	3	3	3	2	2	3	3
5.9 Reflect upon and evaluate their thought processes, value systems, and world views in comparison to those of others	1	1	1	1	1	0	0	1	1

Key:

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APPENDIX C

Program Health Indicators

Overall Program Status:

Healthy	Cautionary	Unhealthy
X		

Overall Program Demand:

Healthy	Cautionary	Unhealthy
	X	

Overall Program Efficiency:

Healthy	Cautionary	Unhealthy
	X	

Overall Program Outcome:

Healthy	Cautionary	Unhealthy
X		

Program Demand/Centrality

<i>Indicators</i>	<i>Minimum</i>	<i>Satisfactory</i>	<i>Actual</i>	<i>+/-</i>
Annual Job Openings: Maui County	50	60	46	-
Annual Job Openings: Hawai'i State	500	600	1,482	+
No. Student Majors	60	80	60	=
No. Sections Taught (<i>No. faculty = 4.0</i>)	12	15	10	-
Pau Hana demand (<i>3pm+, Sat</i>)	1	1	2	+
Outreach demand (<i>Moloka'i, Lana'i, Hana</i>)	0	0	0	=
Alternative delivery access (<i>sky, cable, web, self-paced</i>)	0	0	0	=
No. Sections Over-Enrolled	0	0	0	=
Program Cycle coverage	99%	99%	100%	+

Program Efficiency

<i>Indicators</i>	<i>Minimum</i>	<i>Satisfactory</i>	<i>Actual</i>	<i>+/-</i>
Average Class Size: Max = 24 - 30	18	22	20.1	=
No. Small Classes: < 10	0	0	0	+
Class Fit (<i>actual enrollment/max enrollment</i>)	70%	85%	68%	-
Advisory Committee updated (<i>April 22, 2004</i>)	Yes	Yes	Yes	+
Lecturer-Taught Classes	17%	to 67%	15%	-

Program Outcomes

<i>Indicators</i>	<i>Minimum</i>	<i>Satisfactory</i>	<i>Actual</i>	<i>+/-</i>
Credits Earned Ratio	65%	70%	75%	+
Satisfied with Academic Prep (<i>n = 3</i>)	80%	90%	100%	+
Work in Related Field (<i>n = 2</i>)	65%	80%	100%	+
Graduation Rate (<i>n = 26</i>)	5%	15%	38%	+

Perkins III Core Indicators

	<i>Indicators</i>	Baseline	Performance	+/-
1P1	Academic Achievement	81.56%	94.29%	+
1P2	Vocational Skills	91.53%	86.84%	-
2P1	Diploma/Equivalent/Degree/Credential	35.70%	34.21%	-
3P1	Placement: Employment	70.52%	83.33%	+
3P2	Retention: Employment	90.13%	90.00%	-
4P1	Nontraditional Participation	15.94%	10.00%	-
4P2	Nontraditional Completion	14.34%	25.00%	+

APPENDIX D

Program Map

Requirements for Certificate of Achievement (C.A.): 31 credits

Accounting 124(3), 125(3), 132(3), 150(3)**	Business/Communication 130(3)
Business Computing Information Systems 161, or	Business 155 or Mathematics 100 or 203(3)
Information & Computer Science 100 or 115(3)	Any two: English 55, 100, 209(3,3)
Business Computing Information Systems 127(3)	
Business 19(1)	

Requirements for Associate in Applied Science (A.A.S.) Degree: 61 credits

All C.A. courses plus:

Accounting 134(3), 155(3), 202(3)	Social Science elective(3)
Business electives(9)***	Natural Science elective(3)
Humanities elective(3)	General Education elective(3)

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

First Semester (Fall)	Credits	Second Semester (Spring)	Credits
*ACC 124 Principles of Accounting I**	3	*ACC 125 Principles of Accounting II**	3
*BUS 19 Electronic Printing Calculator	1	*ACC 132 Payroll Accounting	3
*BUS 155 or MATH 100 or 203	3	*ACC 150 Using Computers in Accounting	3
*BCIS 127 Word Processing in Business	3	*BCIS 161 or ICS 100 or ICS 115	3
*ENG 55 or ENG 100	3	*ENG 100 or ENG 209	3
*BUS/COM 130	<u>3</u>		<u>15</u>
	16		

Third Semester (Fall)	Credits	Fourth Semester (Spring)	Credits
ACC 134 Income Tax Preparation	3	ACC 155 Using Spreadsheets in Accounting	3
ACC 202 Managerial Accounting	3	Business electives	6
Business elective	3	Natural Science elective	3
Humanities elective	3	General Education elective	<u>3</u>
Social Science elective	<u>3</u>		15
	15		

* 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.

APPENDIX E

APPENDIX F

APPENDIX G

APPENDIX H

APPENDIX H
2003-2004 Comprehensive Report-Sections III and IV

III. STAFF SUPPORT AND FACILITIES

A. Professional and Clerical staff

Information on professional and/or clerical staff positions are currently not available. Topic will be addressed in next review.

B. Space and equipment for instruction:

Accounting courses are taught in the Ka Lama building, mostly in rooms 107 and 204. Instructional equipment in Ka Lama 107 consists of an overhead projector, Elmo, computer with Internet access, and video, each with projection capabilities. Currently these are considered adequate but upgrades of computer equipment and the Elmo will be needed in the next one to two years to keep up with software needs.

Ka lama 204 (a computer classroom) is equipped with 25 computers with monitors. Each computer prints via a server. Computers are running Windows 95 and will need to be replaced prior to Fall 2004 in order to accommodate new software (e. g. QuickBooks 2004) required for some classes.

There is poor quality Elmo and video capability, and the projection equipment is essentially useless. At least two requests have been submitted for upgrades to this room but none has been approved.

Currently no fund-raising, grants, etc. are being pursued by the accounting faculty but foundation money could come available within the next year.

C. Space and equipment for research, e.g. institutional:

The Accounting Program is an educational program with no formal student research except as specific course requirement.

D. Space and equipment for external grants:

There are currently no external grants specific to the Accounting Program and there is no space and/or equipment set aside for student projects funded by external grants.

IV. DISTANCE DELIVERED OFF-CAMPUS PROGRAMS

A. Description of programs delivered off-campus or via distance delivery modes:

Distance education goes out to Moloka‘i, Lana‘i, and Hana as needed at these remote sites. All MCC accounting faculty listed above have taught distance education on occasion. Training has been provided by media personnel and consisted of how to use the equipment.

B. Faculty, student support, and facilities:

1. Qualifications of distance faculty (full and part time):

Currently all faculty teaching in the Accounting Program are qualified and have taught distance education courses as needed.

2. Available Student Support:

- a. *Access to faculty:* Students have good access to all instructors. Each instructor maintains appropriate office hours that are posted on their office doors as well as listed in course syllabi. Students at remote locations have less direct access but can communicate through telephone, mail, or email. Faculty are always available by appointment, and also make their email addresses and office telephone numbers available to students.
- b. *Academic advising:* Academic advising is available to all students by appointment. Student services maintains a full-time counselor devoted to the Accounting Program as part of their duties. Faculty also serve as advisors as needed. Advising at remote locations is limited by the staff available. *Financial aid advising:* Financial aid counseling is available through the college’s financial aid office. There are currently three scholarships available. Recipients are chosen by financial aid personnel and faculty on a need basis as determined by the criteria for each scholarship. Applications are available for all students who qualify, including remote locations. For additional financial aid opportunities, please refer to the college catalog (attached) or visit: mauicc.Hawaii.edu/catalog/pdf/contents.html, pages 52-54.
- c. *Library materials and resources:* Library materials are sufficient to support students at the MCC campus but limited at remote locations except through the Internet. More and more students are using the Internet for assistance rather than personal visits. Some books are outdated and discussions are currently underway to secure updated materials as needed. Additional details of the MCC library are found in the college catalog (Attached) or visit the MCC library webpage at: www.hawaii.edu/maui/library/.
- d. *Tutorial support:* Faculty are available for one-on-one or group tutoring. Scheduled tutorial sessions have proved non-productive at the MCC site. Attendance was low to nil and

sessions were discontinued. Remote tutoring has proved successful using, telephone, email, and teleconferencing.

- e. *Media and/or computer tech:* Most students utilize the Business Lab in the Ka Lama building that is staffed by student techs who assist students with their needs. Other computers access centers include The Learning Center (TLC), library, and remote locations.
 - f. *Clerical support:* Accounting resides within the Business & Hospitality Unit that has a full time secretary. Secretarial staff are also available at remote sites.
 - g. *Proctoring:* Available at The Learning Center (TLC) as needed by faculty or staff. Proctoring is also available at the remote sites.
3. *Space and equipment for instruction:*

The Media Center provides a variety of services for faculty and staff in the form of assistance in multi-media planning, preparation and use, and equipment utilization for instructional purposes. The Media Center also operates a 24/7 cable television station offering courses throughout Maui County. Also part of the telecommunications system is SkyBridge and the Hawai'i Interactive Television System (HITS). SkyBridge is a digital microwave interactive television network, linking specially equipped classrooms on Lana'i, Moloka'i, and Hana with the MCC campus in Kahului for live, two-way televised classes. HITS links the entire University of Hawai'i system for two-way interactive televised classes from any UH campus statewide.

C. *Evidence that the educational student learning outcomes of each program are being met:*

Data is not currently available. Will need to collect and evaluate

D. *Evidence that the educational effectiveness of off-campus or distance delivered programs is comparable to on-campus programs (including assessment of student learning outcomes, student retention, and student satisfaction:*

Data is not currently available. Will need to collect and evaluate.