MAUI COMMUNITY COLLEGE

2007 Annual Instructional Review

Associate in Applied Science—Accounting

Submitted by Johanna Moore   October 26, 2007

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OVERVIEW OF THE PROGRAM

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.

Mission and Vision of the Program:
The mission of the Accounting Program at Maui Community College (MauiCC) 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 MauiCC, 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 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 MauiCC, students will be able to:

- Apply critical reasoning skills to identify and implement solutions to better address the challenges of work and life
- Engage in effective, responsible, and professional oral communication appropriate to specific audiences and purposes
- Write effectively to convey ideas that meet the needs of specific audiences and purposes
- Access, evaluate, use and communicate information ethically and responsibly for personal, professional, and community benefit
- Synthesize and articulate information using appropriate mathematical methods to logically address real-life situations
- Express originality through a variety of forms
- Analyze, explain and record business transactions following General Accepted Accounting Principles (GAAP).
- Prepare, analyze, and interpret financial reports for internal and external users
- Utilize current technology to complete accounting functions
- Promote business ethics, values, and integrity related to professional activities and personal relationships

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.

Part 1. Quantitative Indicators for Program Review

Demand

1. *Annual new and replacement positions in the state*
   The state of Hawai'i currently has 11,222 positions in the accounting profession. The state projections for 2005—2011 forecasts 1,542 additional jobs will be needed during this period, or an average of 257 jobs annually during this six-year period. This 2.3% job growth is consistent with the national employment outlook of 2-3% for the accounting profession.

   The Hawaii Workforce Informer forecasts that the annual openings in Hawaii for accountants, auditors, and bookkeepers due to separation is 290,

2. *Annual new and replacement positions in the county*
   Maui County currently has 1,338 accounting positions, and projects 219 new positions, or an annual average of 37 (2.8% annual increase) during this six-year period. According to the Hawaii Workforce Informer, Maui will need 20 replacement positions annually due to separation.

   The table below shows the number of accounting graduates for the past three years. The number of forecasted new and replacement positions in Maui exceed the number of students graduating from Maui Community College with a AAS degree in Accounting. Employment opportunities should be available for our graduates. The number of inquiries faculty and job placement receive from Maui employers seeking to hire our accounting students supports the demand for our graduates.

Current Positions State	Current Positions Maui	2005-11 Additional State Jobs	2005-11 Additional Maui Jobs
11,222	1,338	1,542	219

Year	S 2003	S 2004	S 2005	S 2006	S 2007
Number of AAS Accounting degree Graduates	14	12	7	9	14

3. *Number of majors*
   The number or accounting majors has ranged between 55 to 64 students in the last three years, after an initial drop of 24 majors between 2003 and 2004. One major factor that has caused the decrease in accounting majors is the availability of bachelor degrees in business on Maui's campus.

   The AAS degree accounting majors enrolled in ACC 201 range from 5% to 18%; whereas, the accounting majors enrolled in ACC 202 range from a low of

17.6% to a high of 30.8% in the last three academic years. ACC 201 and 202 are courses that are required by both the AAS and BA degrees in accounting. The students who enroll in these classes are either Accounting Program majors or pre-business majors who intend to graduate with a bachelor's degree. The pre-business majors enroll as liberal arts, business career track III, or ABIT majors. One of the educational goals for the Accounting program is to prepare students to transfer to a four-year institution. Our program is meeting this goal. As the opportunities for obtaining a bachelor's degree in accounting, business or ABIT through MCC or University Center has increased; the number of AAS degree majors has decreased.

The table below shows the number of majors as a percent of the total number of students enrolled in accounting classes. There is a 33% decrease in majors from F2003 to F2006, but only a 10% decrease in number of SSH in the same period. The decrease in majors can be explained mostly by the shift from AAS degree to BA degrees as the intended goal.

Year	F2003	F2004	F 2005	F 2006
Number of Majors	82	58	64	55
Number of SSH	646	664	579	582
% Majors/SSH	12.7%	8.7%	11.1%	9.4%

4-6. *Student semester hours for all program classes*
The number of student semester hours increased slightly this past year. This was achieved in 2006 by reducing the number of accounting courses taught from 9 to 8, while the average class size increased from 20 to 23; thusly, improving our fill rate to 77.8%.

Maui's employment rate in 2006 was at an all time high; this is shown by the unemployment rate for Maui County, which was 2.2 percent in 2006 (a drop from 3.5 percent in 2003). With Maui's robust economy, students are having difficulties getting the time off from work to attend classes. With the increased student employment, students are taking fewer credits each semester and taking longer to graduate.

7. *FTE program enrollment*
The FTE (full-time equivalent) measures the same demand as the student semester hour since FTE is calculated by dividing SSH by 15. Since there are fewer student semester hours in the last three years; there are fewer full-time equivalent students. The decrease in enrollment in the number of credit hours from 2003 to 2006 is equivalent to 4 full-time students.

Year	F2003	F2004	F 2005	F 2006
Number of SSH	646	664	579	582
Number of FTE	43	44.3	38.6	38.8

8. *Number of classes taught*
   There are eight required accounting courses and one accounting elective in the associate Accounting Program. All of these courses are offered every year. Demand requires that two sections of ACC 124 and ACC 201 are taught each fall, and two sections of ACC 202 are taught in the spring. ACC 125 is taught each semester; whereas, demand limits the offering of ACC 132, 134, 137, 150 and 155 to once a year. The number of classes offered each semester has been adjusted over the years to meet student demand.

Year	F2003	F2004	F 2005	F 2006
No. of classes taught	8	10	9	8

9. *Determination of program's health based on demand* Cautionary
   The robust economy and the opportunities for obtaining a bachelor's degree on Maui have adversely affected our program demand. The demand for ACC 201 and 202 remain high because students who are not declared majors in the AAS Accounting Program require these courses.

Efficiency

10. *Average class size*
    The program has adjusted to the decrease in number of student credit hour by decreasing the number of classes taught. This has resulted in an increase in class size, and improving efficiency.

Year	F2003	F2004	F 2005	F 2006
Avg. class size	26	19	20	23

11. *Class fill rate*
    The class fill rate for fall 2006 was 77.8% (182 enrollment/234 seats). The program has made an effort to increase the class fill rate by offering fewer classes, which has increased class size. Allowing over enrolled classes and utilizing smaller classrooms, when appropriate, has improved the class fill rate.

Year	F2004	F 2005	F 2006
Fill rate	51.25	61.66	77.8

12. *FTE of BOR appointed program faculty*
    For the academic year 2006-2007, the Accounting Program consisted of 2 BOR appointed accounting positions. Additionally a business careers faculty teaches in the Accounting Program half time.

David Grooms, Associate Professor CC, joined MauiCC in 1996. In addition to his teaching duties in accounting, Mr. Grooms serves as interim Program Coordinator for MauiCC's four-year baccalaureate program in Applied Business and Information Technology (ABIT). His teaching loads were as follows:

Fall 2006:   Accounting (6 credits)
             ABIT ACC 300 (3 credits)
             Program Coordination (3 credits)

Spring 2007: Accounting (9 credits)
             Program Coordination (6 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. His courses are taught both in the traditional classroom setting and through distance education. Mr. Grooms has also taught both financial and managerial accounting at the upper division level for the University of Hawai'i West O'ahu, and currently teaches the upper division intermediate accounting courses required for the ABIT program.

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

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

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

Fall 2006:   Accounting (9 credits)
             Business Math (3 credits)
             Program coordination (3 credits)

Spring 2007: Accounting (6 credits)
             Finance (6 credits)
             Program coordination (3 credits)

Mrs. Moore holds a Masters of Business Administration degree from the University of Hawai'i, Manoa. The courses she teaches include financial and managerial accounting, payroll accounting, personal and business income taxation, business math, and personal finance. She also teaches BUS 318, Principles of Finance, for the ABIT Program. Her courses are taught both in the traditional classroom setting and through distance education.

In addition to teaching, Ms. Moore served 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 with the Internal Revenue Service VITA program and 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 MauiCC 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 2006-2007 Ms. Klein's accounting load was as follows:

    Fall 2006:   Accounting (9 credits)
    Spring 2007: Accounting (9 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 taxation, and business communications. These courses have been taught in both the traditional classroom setting and through distance education.

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

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

Knowledge gained from professional development activities is discussed among program faculty to determine how the changes will impact the program. The accounting faculty participated in Ruth Stiehl's workshop on Student

Learning Outcomes and Assessment. From the workshop, the Accounting Program outcomes and courses were revised to align the program with the intended roles of the accounting graduate. Rubrics have been developed for the accounting courses to assess student's mastery of the student learning outcomes. An accounting capstone course was approved by the curriculum committee; this course is designed to measure the student's mastery of the program learning outcomes.

13. *Student/Faculty ratio*
Based on an average class size of 23, eight classes taught and 2.5 BOR faculty positions; the student faculty ratio is 73.6:1.

14. *Number of majors per FTE faculty*
25.6

15. *Program budget allocation*
N/A

16. *Cost per student semester hour*
$214

17. *Number of classes that enroll less than ten students.*
One. ACC 150 was the under-enrolled class. To address this concern, beginning academic year 2007-08, ACC 150 will only be offered during the spring semester in accordance with the Accounting Program map.

18. *Determination of program's health based on efficiency.* Cautionary
The accounting faculty have made adjustments in the number of course offerings, classroom selection, and scheduling to adjust to student demand to improve efficiency; as a result the efficiency measurements have increased in last academic year.

Effectiveness

19. *Persistence of majors fall to spring*
Persistence measures the number of accounting majors who continue from the fall semester to the spring. The average persistence rate for MauiCC's vocational programs in F2006 is 61.82%. Compared to all MauiCC programs, the Accounting Program is above average in persistence.

Thirty-five percent of the students who did not enroll in the spring semester either had completed their courses to graduate in the spring or continued to the ABIT or UH West Oahu program.

Year	F2004	F 2005	F 2006
Persistence of major	78.69	64.06	61.82

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20. *Number of degrees and certificates earned (annual)* 15

Year	S2002	S2003	S2004	S 2005	S 2006
Certificates and degrees earned	15	20	20	9	15

21. *Number of students transferred to a four-year institution* N/A

Perkins Core Indicators

22. *Academic Achievement (1P1)* 100%
23. *Vocational Achievement (1P2)* 100%
   All of the accounting majors successfully completed their academic skills and vocational courses with a C or better.

   Our student's performance in academic and vocational achievement is the highest since F2002.

Year	F2002	F2003	F2004	F 2005	F 2006
1P1	100%	94.74%	94.29%	80.00%	100%
1P2	100%	97.62%	86.84%	85.71%	100%

24. *Completion Rate (2P1)* 34.60%
   This performance measures the number of students who complete the program within 150% of the program length. Many of our students attend school part-time; therefore, it takes them longer to complete the program than the scheduled two years. Other students, who are employed, are taking accounting courses for job skills without a goal of earning a certificate or degree.

   Our student's completion rate is the highest that it has been since F2002.

Year	F2002	F2003	F2004	F 2005	F 2006
2P1	33.33%	28.57%	34.21%	9.52%	34.60%

25. *Placement in Employment (3P1)* 0.0%
   This performance measures the number of our graduates who are working as a percentage of the total graduates.

Generally, more of our accounting majors are continuing their education by transferring to four-year degree programs. This would delay the student's entry into the job market.

For F2006 measurement, two of the seven accounting graduates in spring 2005 were selected for the placement performance measure. One of the students was an international student who is not eligible for employment. I have not been able to reach the other student through phone or email. Of the seven 2005 graduates, two were international students, one student is now deceased, three are employed or self-employed, and one cannot be reached.

26. *Retention in Employment (3P2)* n/a
Because the two students in 3P1 were not employed; there was no retention in employment.

Year	F2002	F2003	F2004	F 2005	F 2006
3P1	71.43%	83.33%	83.33%	61.54%	0.00%
3P2	100%	100%	90.00%	87.50%	n/a

27. *Non Traditional Participation (4P1)* 10.8%
28. *Non Traditional Completion (4P2)* 18.2%
Nontraditional Participation, has remained consistent the last three years; however, it decreased 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.

The employment demands for our students are high; some of our students, particularly the male students, return to work after obtaining job skills and do not take the general education courses required for graduation.

Year	F2002	F2003	F2004	F 2005	F 2006
4P1	19.23%	18.52%	10.00%	12.68%	10.8%
4P2	50.00%	11.76%	25.00%	0.00%	18.2%

29. *Determination of program's health based on effectiveness.* Healthy

Part II. Analysis of the Program

Overall, the Accounting Program is healthy. In addition to granting an Associate in Applied Science degree, the program provides the accounting courses for the bachelor's business degrees, for other associate business degree programs, and for job skills.

Competition with the bachelor degree programs and the robust job market are the major challenges of the associate degree program. We support an educated workforce and encourage our students to continue their education beyond the associate degree. All of our accounting courses are articulated with the UHCC system, and ACC 201 and 202 are articulated with the UH bachelor degree programs. Maui students can begin their educational journey at Maui Community College, even if obtaining an AAS Accounting degree is not their goal. Getting Maui employers to value the associate degree is a greater challenge. This issue has been discussed in depth frequently with the Accounting Advisory Board. Maui employers value job skills more than the degree. A major challenge is that Maui employers offer no incentives for the student to graduate with an Associate Degree in Accounting.

The accounting faculty acted on the goals set forth in the previous program review; these are discussed in the following paragraphs.

The accounting faculty have been involved with student recruitment. There is a healthy demand for competent bookkeepers and accounting clerks on Maui. To provide the pathway from high school to employment, the MauiCC faculty have participated in job and career fairs at the high schools to market our program and the profession. MauiCC accounting degree information has been shared with the high school counselors to assist in their student advising. Accounting brochures to promote our program are distributed to potential students.

The accounting faculty have been actively involved in assessment workshops. The focus on assessment has improved the focus on educating our students to meet the intended roles of the accounting graduate. The Accounting Advisory Board is involved with the development of our curriculum to meet the needs of the employers. Within individual courses, assessment tools (rubrics and scoring guides) have been developed to properly assess student's achievements of the student learning outcomes. As a result of this assessment process, our teaching pedagogy has improved to focus on student learning outcomes and the assessment of those outcomes. Student achievement, retention, and completion have improved.

The accounting faculty continues to take an active role in student advising. Robyn Klein and Jan Moore are members of Ho'okele Education Management Team whose mission in the strategic plan is to increase student retention. We have taken STAR training which has enabled us to have access to student academic records so that we have the information necessary to provide program advising.

The accounting curriculum was revised to strengthen the degree. Math prerequisites were added to ACC 124 and 125, and the math prerequisite for ACC 201 was revised to better align these courses. The math requirement for graduation was increased to MATH 115 or higher; the graduating students will exit the program with stronger math skills. An accounting capstone course was added to the curriculum; it will be taught for the first time in the spring 2009 semester. At the conclusion of this course, members of the business community and the Accounting Advisory Board will evaluate the student's learning of program outcomes.

Overall, we feel the Accounting Program is strong; 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 educating 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 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 and progressed towards having the program meet student learning outcomes and assessment requirements
- The Accounting Advisory Board is very supportive of the Accounting Program and helpful with curriculum and program outcomes.

As strong as any program is, there are challenges and opportunities that need to be addressed. Among these are:

- Competition with baccalaureate degree programs. Educational opportunities in business have increased for Maui students. Students are enrolling in the transferable accounting classes, but fewer are taking the vocational classes.
- Economic realities of living in Hawai'i
- Job market does not value an AAS degree
- Student goals of job training versus degree seeking

- Rigor of accounting courses compared to other business courses

Part III. Action Plan

To address the challenges and opportunities as well as building on the strengths of the program, the accounting faculty will

- Continue to actively participate in program student advising
- Continue to develop program and course assessment of student learning outcomes
- Refine the curriculum in the capstone course by selecting the appropriate projects for the course
- Continue curriculum evaluation and revision for program improvement and to meet professional standards
- Continue to articulate with four-year colleges in Hawai'i to facilitate transfer for our accounting students
- Continue to improve our accounting students' job skills to meet community needs
- Continue to research, examine and include new software and general ledger packages for our accounting computer courses.
- Work with the Accounting Advisory Board to market the Accounting Program
- Offer the program courses in the evening to meet the needs of the employed community.

Part IV. Resource Implications

Currently there is one tenured-track accounting faculty and one full-time, non-tenure track accounting faculty teaching in the Accounting Program. The accounting faculty teach accounting and finance courses in the ABIT degree program and business courses in other associate degree programs in addition to the accounting courses in the associate degree program. The Accounting Program needs two tenured-track faculty members to insure the longevity and strength of the Accounting Program.

Computers and software in the classroom and faculty offices must remain current to provide up-to-date, relevant education.

APPENDICES
A. Program Health Indicators (PHIs) and Perkins Performance Indicators
B. Program Map
C. COWIQ Curricular Grids
D. Occupational Employment Outlook
E. Accounting Program Advisory Committee
F. Assessment Report

APPENDIX A

2005-2006 PROGRAM HEALTH INDICATORS
ACCOUNTING PROGRAM

Indicator	F01	F02	F03	F04	F05	F06
Number of Majors	81	91	82	58	64	55
Student Semester Hrs	711	688	646	664	579	582
FTE Program Enrollment	47	46	43	44.3	38.6	38.8
Number of Classes Taught	12	11	8	10	9	8
Avg. Class Size	20	21	26	19	20	23
Fill Rate				51.25	61.66	77.8
No. Classes Under 10 Enr.				1	1	1
Majors per FTE Faculty						25.6
Course Completion Rate						69.2
% Classes Taught by Faculty						100%
Credits Taught by Lecturers						0
Persistance of Majors				78.69	64.06	61.82
No. of Degrees Earned	7	15	20	20	9	15
Graduation Rate						27%

Performance Summary Accounting (ACC)							
	Actual Performance Levels						
Year	1P1	1P2	2P1	3P1	3P2	4P1	4P2
1999-2000	100.00%	100.00%	66.67%	100.00%	100.00%	0.00%	0.00%
2000-2001	100.00%	100.00%	0.00%	100.00%	100.00%	4.76%	33.33%
2001-2002	100.00%	100.00%	33.33%	71.43%	100.00%	19.23%	50.00%
2002-2003	94.74%	97.62%	28.57%	83.33%	100.00%	18.52%	11.76%
2003-2004	94.29%	86.84%	34.21%	83.33%	90.00%	10.00%	25.00%
2004-2005	80.00%	85.71%	9.52%	61.54%	87.50%	12.68%	0.00%
2005-2006	100.00%	100.00%	34.60%	0.00%	n/a	10.80%	18.20%

Data Elements for Institutional Program Review
AY 2005-06

				HEALTH			
COL-LEGE	CTE/GenEd	PROGRAM	Major Code	Overall Health of Program	Demand Health	Efficiency Health	Outcome Health
MauCC	GenEd	Liberal Arts	LBRT	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Accounting	ACC	Healthy	Cautionary	Cautionary	Healthy
MauCC	CTE	Applied Busn & Info Tech	ABIT	new pgm	new pgm	new pgm	new pgm
MauCC	CTE	Business Careers	BUSC	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Business Technology	BTEC	Healthy	Cautionary	Healthy	Healthy
MauCC	CTE	Food Service	FSER	Healthy	Healthy	Cautionary	Healthy
MauCC	CTE	Hospitality & Tourism	HOPE	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Administration of Justice	AJ	Healthy	Healthy	Cautionary	Cautionary
MauCC	CTE	Human Services	HSER	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Nursing: Assoc Degree	NURS	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Nursing: Practical Nurse	PRCN	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Nursing: Dental Assisting	DENT	Healthy	Cautionary	Healthy	Healthy
MauCC	CTE	Agriculture & Natl Resources	AG	Healthy	Healthy	Cautionary	Healthy
MauCC	CTE	Auto Body Repair & Paint	ABRP	Cautionary	Cautionary	Healthy	Cautionary
MauCC	CTE	Automotive Technology	AMT	Healthy	Healthy	Healthy	Healthy
MauCC	CTE	Building Maintenance	BLMP	Cautionary	Cautionary	Cautionary	Unhealthy
MauCC	CTE	Carpentry Technology	CARP	Cautionary	Cautionary	Cautionary	Unhealthy
MauCC	CTE	Drafting Technology	DRAF	Cautionary	Unhealthy	Unhealthy	Cautionary
MauCC	CTE	Electronic-Cmptr Enginr Tech	ECET	Healthy	Healthy	Healthy	Cautionary
MauCC	CTE	Fashion Technology	FT	Cautionary	Healthy	Cautionary	Cautionary
MauCC	CTE	Sustainable Technology	ENGY	Cautionary	Healthy	Cautionary	Cautionary
MauCC	CTE	Welding Technology	WELD	Cautionary	Cautionary	Cautionary	Cautionary

Notes:
No. of Classes Taught is inclusive of outreach classes.
BUS contains courses from Business Tech and Business Careers F03-F05.
BCIS contains courses from Business Tech and Business Careers F03-F05.
HSER includes HSER, ED, SOSE.
NURS contains Associate Degree, Practical Nurs, and Nurse Aide program.
HLTH contains HLTH 31 (BLDM) with nursing HLTH courses.
Source: MAPS; F05 is preliminary data (only data available at time needed for faculty to work on program reviews).
Average class size where programs have multiple alphas is the average of averages.
/ = Inflated value: MAPS pools all NURS, combining ADN, PN, Nurse Aid, other NURS programs.
[56] Bracketed Nursing majors are MAPS data; corrected numbers from the Nursing Dept. are those without brackets.

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APPENDIX B

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

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

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

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

Accounting 124(3), 125(3), 132(3), 150 (3)**
Business Elective (3)
Business Technology 150, or
Information & Computer Science 101or 115 (3)

Business/Communication 130 (3)
Any two: English 55, 100, 209 (3,3)
General Education elective (3)*(see p. 11)*

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

All C.A. courses plus:
Accounting 134(3), 155(3), 202(3), 295(3)
Business electives (6)***
Humanities elective (3)

Social Science elective (3)
Natural Science elective (3)
Mathematics 115, or higher (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 or ACC 201 Intro. to Financial Accounting**	3
*General Education elective	3	*ACC 132 Payroll Accounting	3
*BUSN 150 or ICS 101or ICS 115	3	*ACC 150 Using Computers in Accounting	3
*ENG 55 or ENG 100	3	*Business Elective	3
*BUS/COM 130	3	*ENG 100 or ENG 209	3
	15		15

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	ACC 295 Accounting Capstone	3
Business elective	3	MATH 115, 135 or 203	3
Humanities elective	3	Natural Science elective	3
Social Science elective	3	Business electives	3
	15		15

* *Note: Courses required for Certificate of Achievement.*
** *Note: Option 1: ACC 124, ACC 125 and ACC 202; Option 2: ACC 124, ACC 201 and ACC 202; or Option 3: ACC 201, ACC 202, and Business elective (3).*
*** *Note: Prerequisite courses to program requirements may not be used as Business electives.*
***Note: ACC 193V and /or BLAW 200 are recommended Business electives.*

Maui Community College
Accounting Program
AAS Degree

Entry Requirements	Program Requirements				Intended Roles
Placement:at English 22 Math 22	**Accounting core:** ACC 124 Principles of Accounting I	ACC 125 Principles of Accounting I I	ACC 150 (Quickbooks)		Entry level positions in accounting profession (bookkeepers) Transfer to 4-year institutions
		ACC 132 Payroll Accounting		ACC 155 Using spreadsheets	Continuing education (increase job skills)
Placement:at English 100 Math 25	ACC 201 Introduction to Financial Accounting (can be taken in place of 124 & 125)		ACC 202 Intro to Managerial Accounting	ACC 295 Capstone Course	Accounting skills for personal use
English 19	ACC 134 Income Tax Prep.			24	
	Computer knowledge core: BUSN 150 Intro to Business computing or ICS 101 or 115 (3 credits)			3	
	Business Electives: (recommended) ACC 193V Cooperative Education BLAW Business law ECON 130/131			9	

Program Requirements:

Critical Thinking	Oral Communication	Written Communication	Information Retrieval	Quantitative Reasoning

Humanities
Social Science
Natural Science
General Educ
   (12 credits)
	BUS COM 130
	Business
	Communication
	
	   (3 credits)
		ENG 55, or
		ENG 100, or
		ENG 209, or
		ENG 210
		   (6 credits)
			BUSN 150
			ICS 101 or 115
				MATH 115, or
				higher
				
				   (3 credits)
				24

Total Credits: 60

APPENDIX C

COWIQ Curricular Grids

Assessment of Program Learning Outcomes - Accounting 2006
Standard 1: Written Communication

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
1.1 Use writing to discover and articulate ideas	1	1	2	2	2	2	1	1	2	2
1.2 Identify and analyze the audience and purpose for any intended communication	1	1	1	1	2	1	1	2	2	3
1.3 Choose language, style and organization appropriate to particular purposes and audiences	2	2	2	2	2	1	2	2	2	3
1.4 Gather information and document sources appropriately	3	3	3	3	3	2	1	3	3	2
1.5 Express a main idea as a thesis, hypothesis, and other appropriate content	1	1	1	1	1	1	1	1	3	1
1.6 Develop a main idea clearly and concisely with appropriate content	1	1	1	1	1	1	1	1	3	2
1.7 Demonstrate mastery of the conventions of writing, including grammar, spelling, and mechanics	1	1	1	1	1	1	1	1	2	2
1.8 Demonstrate proficiency in revision and editing	1	1	1	1	1	1	1	1	2	2
1.9 Develop a personal voice in written communication	0	0	0	0	0	0	0	0	0	2

Key:

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

2 Moderate Emphasis: The student uses, reinforces, applies and is evaluated by this learner 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 learner outcome but does not get evaluated on this learner outcome

0 No Emphasis: The student does not address this learner outcome

Assessment of Program Learning Outcomes – Accounting 2006
Standard 2: Quantitative Reasoning

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
2.1 Apply numeric, graphic and symbolic skills and other forms of quantitative reasoning, accurately	3	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	3
2.3 Communicate clearly and concisely the methods and results of quantitative problem solving	2	2	2	2	2	2	2	2	2	3
2.4 Formulate and test hypotheses using numerical experimentation	0	0	0	0	0	0	2	0	0	2
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	3
2.6 Assess the validity of statistical conclusions	1	1	1	1	1	1	1	1	1	1

Key:

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

2 *Moderate Emphasis*: The student uses, reinforces, applies and is evaluated by this learner 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 learner outcome but does not get evaluated on this learner outcome

0 *No Emphasis*: The student does not address this learner outcome

Assessment of Program Learning Outcomes - Accounting 2006
Standard 3: Information Retrieval and Technology

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
3.1 Use print and electronic information technology ethically and responsibly	2	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	2
3.3 Recognize, identify, and define an information need	1	1	1	1	1	2	2	1	1	2
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	2
3.5 Create, manage, organize, and communicate information through electronic media	1	1	1	1	1	1	1	1	1	2
3.6 Recognize changing technologies and make informed choices about their appropriateness and use	0	0	0	0	0	0	0	0	0	2

Key:

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

2 *Moderate Emphasis*: The student uses, reinforces, applies and is evaluated by this learner 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 learner outcome but does not get evaluated on this learner outcome

0 *No Emphasis*: The student does not address this learner outcome

Assessment of Program Learning Outcomes - Accounting 2006
Standard 4: Oral Communication

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
4.1 Identify and analyze the audience and purpose of any intended communication.	1	1	1	1	1	0	0	1	1	3
4.2 Gather, evaluate, select, and organize information for the communication.	1	1	1	1	1	0	0	1	1	3
4.3 Use language, techniques, and strategies appropriate to the audience and occasion.	1	1	1	1	1	1	1	1	1	3
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	3
4.5 Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.	1	1	1	1	1	0	0	1	1	3
4.6 Use competent oral expression to initiate and sustain discussion.	0	0	0	0	0	0	0	0	0	3

Key:

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

2 Moderate Emphasis: The student uses, reinforces, applies and is evaluated by this learner 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 learner outcome but does not get evaluated on this learner outcome

0 No Emphasis: The student does not address this learner outcome

Assessment of Program Learning Outcomes - Accounting 2006
Standard 5: Critical Thinking

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
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	3 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	0
5.3 Formulate research questions that require descriptive and explanatory analyses.	0	0	0	0	0	0	0	0	1	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	3
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	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	3
5.7 Synthesize information from various sources, drawing appropriate conclusions	3	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	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	3

Key:

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

2 Moderate Emphasis: The student uses, reinforces, applies and is evaluated by this learner 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 learner outcome but does not get evaluated on this learner outcome

0 No Emphasis: The student does not address this learner outcome

APPENDIX D

Data Elements for Inst ...onal Program Review
AY ... -06

PROGRAM	DEMAND						
	Number Classes Taught	2005-11 Add'l State Jobs	2005-11 Add'l Maui Jobs	Current Positions State	Current Positions Maui	Annual New Jobs State	Annual New Jobs Maui
Liberal Arts	204	n/a	n/a	n/a	n/a	n/a	n/a
Accounting	9	1,542	219	11,222	1,338	257	37
Applied Busn & Info Tech	7	1,131	94	4,526	279	189	16
Business Careers	12	1,797	174	7,344	546	300	29
Business Technology	17	501	57	2,091	190	84	10
Food Service	34	2,078	369	6,047	925	346	62
Hospitality & Tourism	5	2,256	369	8,383	1,115	376	62
Administration of Justice	2	645	53	2,607	179	108	9
Human Services	17	4,398	324	11,934	1,253	530	54
Nursing: Assoc Degree	15/	3,634	201	10,624	451	606	34
Nursing: Practical Nurse	15/	715	169	2,411	166	119	28
Nursing: Dental Assisting	5	535	72	1,476	209	89	12
Agriculture & Nat'l Resources	6	2,459	438	10,896	2,208	410	73
Auto Body Repair & Paint	5	-52	25	899	93	-9	4
Automotive Technology	9	471	128	3,562	415	79	21
Building Maintenance	8	1,852	346	8,123	1,157	309	58
Carpentry Technology	1	688	146	6,876	897	115	24
Drafting Technology	-	778	76	1,143	120	30	6
Electronic-Cmptr Enginr Tech	17	177	37	4,072	302	130	13
Fashion Technology	5	7	7	277	25	1	1
Sustainable Technology	1	104	24	341	66	17	4
Welding Technology	-	32	5	237	27	5	1

ught is inclusive of outreach class
s from Business Tech and Business
rses from Business Tech and Bu
ER, ED, SOSE.
sociate Degree, Practical Nurs, ε
TH 31 (BLDM) with nursing HLT
05 is preliminary data (only data ε
 where programs have multiple ε
MAPS pools all NURS, combining
rsing majors are MAPS data, con

MAUI ISLAND
Not Seasonally Adjusted Civilian Labor Force
Annual Averages followed by Monthly Series
Notes: 1990 - 1999 data reflect 2000 Census-based geography & new model-based controls at the state level.
2000 - 2006 data reflect 2000-based geography, new model controls, 2000 Census inputs, & methodological changes.
**2002 - 2006 have been benchmarked. Reflects revised inputs, re-estimation, & new statewide controls.
2007 data are preliminary and will not be revised until the following year after benchmarking is completed.

	Civilian Labor Force			
Annual	**Total**	**Employed**	**Unemployed**	**Percent of Labor Force**
1990	53,200	51,300	1,900	3.6
1991	56,250	53,350	2,900	5.2
1992	60,250	55,600	4,650	7.7
1993	61,150	58,000	3,150	5.1
1994	61,950	58,450	3,500	5.6
1995	62,550	58,350	4,200	6.7
1996	63,550	59,500	4,050	6.4
1997	65,400	61,100	4,250	6.5
1998	66,400	62,500	3,900	5.9
1999	68,250	65,000	3,250	4.8
2000	66,650	64,450	2,200	3.3
2001	68,750	66,250	2,550	3.7
2002**	68,100	65,550	2,550	3.8
2003**	68,250	65,850	2,400	3.5
2004**	69,900	67,950	1,950	2.8
2005**	71,300	69,600	1,700	2.4
2006**	72,850	71,250	1,600	2.2
Monthly				
Jan-1990	51,650	50,000	1,650	3.2
Feb-1990	51,650	50,050	1,600	3.1
Mar-1990	52,100	50,350	1,750	3.4
Apr-1990	52,950	51,150	1,800	3.4
May-1990	53,000	51,050	1,950	3.6
June-1990	54,700	52,250	2,500	4.6
July-1990	55,300	53,200	2,100	3.8
Aug-1990	54,700	52,900	1,800	3.3
Sep-1990	53,450	51,200	2,250	4.2
Oct-1990	53,250	51,350	1,900	3.6
Nov-1990	53,000	51,100	1,900	3.6
Dec-1990	52,800	51,200	1,600	3.0
Jan-1991	53,550	51,450	2,100	4.0
Feb-1991	53,850	51,550	2,300	4.3
Mar-1991	54,250	52,150	2,100	3.8
Apr-1991	55,000	52,750	2,250	4.1
May-1991	54,800	52,250	2,550	4.7
June-1991	56,850	53,250	3,600	6.4
July-1991	57,400	54,250	3,150	5.5
Aug-1991	57,950	54,900	3,050	5.3
Sep-1991	57,950	54,150	3,800	6.5
Oct-1991	57,400	54,200	3,150	5.5
Nov-1991	58,150	54,650	3,550	6.1
Dec-1991	57,650	54,450	3,150	5.5
Jan-1992	58,600	54,850	3,750	6.4
Feb-1992	58,450	54,350	4,100	7.0
Mar-1992	58,700	54,450	4,250	7.2
Apr-1992	59,300	55,250	4,000	6.8
May-1992	59,700	55,000	4,700	7.9
June-1992	61,450	55,750	5,700	9.3
July-1992	62,600	57,300	5,300	8.5
Aug-1992	61,800	56,700	5,050	8.2
Sep-1992	60,500	55,250	5,300	8.7
Oct-1992	60,150	55,700	4,450	7.4
Nov-1992	60,900	56,100	4,800	7.9
Dec-1992	60,950	56,600	4,400	7.2

APPENDIX E

2007 ACCOUNTNG ADVISORY COMMITTEE

LAST NAME	FIRST NAME	TITLE	ORGANIZATION NAME	ADDRESS	CITY	STATE	ZIP	EMAIL ADDRESS	WORK #	FAX #
Barrientos	Sandra (Sandy)	Accountant III	County of Maui		Wailuku	HI	96793	sandra.barrientos@co.maui.hi.us	270-7500	
Doodan	Suzanne	Treaurer	Dept. of Finance, County of Maui	200 High St.	Wailuku	HI	96793	suzanne.doodan@co.maui.hi.us	270-7464	244-2621
Hirose	Roen	CPA	Hirose, Kato & Martin	1728 Wili Pa Lp	Wailuku	HI	96793	hkc@mauigateway.com	249-2727	249-2122
Kawahara	Ron	CPA	Ronald A. Kawahara & Co., CPA's Inc.	840 Alua St, Ste 203	Wailuku	HI	96793	rak@mauicpa.net	244-5531	244-5218
Kreag	John	CFO	Haleakala Ranch		Makawao	HI		john@haleakalaranch.com	572-1500	
Santander	Alvin	Officer-Business Banking	Bank of Hawaii - Wailuku	2105 Main St	Wailuku	HI	96793	asantander@boh.com	243-8113	249-0926
Tokishi	Trevor	Executive VP	Valley Isle Community Federal Credit Union	160 Pa'ahana St.	Kahului	HI	96732	ttokishi@vicfcu.org	877-3232	871-5421
Vierra	Kathleen (Kitty)	MCC accounting graduate	Bookeeping Consul	788 Middle Rd	Kula	HI	96790	kittymarie@clearwire.net	283-9386	
MCC CAMPUS MEMBERS										
Diane Meyer, Faculty Coordinator								dianemey@hawaii.edu	984-3617	
Cyrilla Pascual, Business/Hospitality Unit Chair								cyrilla@hawaii.edu	984-3344	
Jan Moore, Accounting Program Coordinator								moorejan@hawaii.edu	984-3468	
David Grooms, Associate Professor, Accounting								grooms@hawaii.edu	984-3348	
Robyn Klein, Assistant Professor, Business								rklein@hawaii.edu	984-3345	
Wallette Pellegrino, Co-op Program Coordinator								wallette@hawaii.edu	984-3239	
Colleen Shishido, Counselor								cshishid@hawaii.edu	984-3497	
Suzette Robinson, Vice Chancellor of Academic Affairs								suzetter@hawaii.edu	984-3213	
Clyde Sakamoto, Chancellor								clydes@hawaii.edu	984-3636	

PT

APPENDIX F

Subject: [MAUI-BSH-L] Program SLO's
From: Debra Nakama <debran@hawaii.edu>
Date: Tue, 20 Mar 2007 19:06:05 -1000
To: MAUI-BSH-L@HAWAII.EDU

Aloha Program Coordinators, *Jan Moore*

We need to get the following information to Diane **by April 10.** This is a request from WASC.

	Mapping to Program SLO's to Courses	Yes	Percent Completed	No
Accounting		✓	90 %	
Business Careers				
Business Technology				
Culinary Arts				
HOST				
ABIT				

	Defining Assessment of Expected Program SLOs	Yes	Percent Completed	No
Accounting		✓	85 %	
Business Careers				
Business Technology				
Culinary Arts				
HOST				
ABIT				

	Assessing Program SLOs	Yes	Percent Completed	No
Accounting			40 %	
Business Careers				
Business Technology				
Culinary Arts				
HOST				
ABIT				

	Analyzing Results of Program Assessment	Yes	Percent Completed	No
Accounting			10 %	
Business Careers				
Business Technology				
Culinary Art				

Assessment
Accounting Program

For this assessment project, I reviewed the intended roles of the accounting majors and aligned the program goals to those intended roles. The program learning outcomes were rewritten to clearly state the accounting outcomes and the general education standards. The accounting program was mapped to align the accounting courses and the general education classes to the program outcomes. I selected ACC 132, Payroll Accounting, to assess the students' learning outcomes.

The accounting program goals and outcomes were rewritten in this process to provide robust statements that align with the intended roles. MCC's general education standards were rewritten and included in the accounting program learning outcomes.

With a clear focus on the program roles and outcomes, I mapped the accounting curriculum. All of the accounting courses support the program outcomes. The accounting capstone course was added to the curriculum last year to provide an assessment of the program. This course, ACC 295, will be offered for the first time in the Spring 2008 semester. This course is designed to provide an assessment of a student's cumulative learning in the associate degree program. Components of all the accounting courses are brought together in this final course in such a way that the student will be assessed on the program outcomes. The student should graduate with a firmer foundation in accounting.

During this semester's review of the program map, I realized that the math prerequisites for the accounting courses and the math requirements for the program were not aligned. The accounting courses were modified to change the math prerequisites, and the level of the math required for graduation was increased to improve the program.

During the workshops I attended this spring, I gained a clearer understanding of student learning outcomes for courses. In previous years the course competencies were rewritten to be student learning outcomes, but each course still had fifteen to twenty-five outcomes. When I modified the accounting courses for the math prerequisites, I rewrote the student learning outcomes. There are now five to seven robust outcomes.

I chose ACC 132, Payroll Accounting, to gather data for assessment. Only the accounting program requires this course, therefore, the majority of the students enrolled in the course are accounting majors. I gathered data only on the eleven accounting majors who were enrolled in ACC 132 in the Spring 2007 semester.

I began the assessment process by rewriting the student learning outcomes to give the course eight robust outcomes. I developed a Curriculum Content Outcomes Guide for the course. For each of the eight student learning outcomes, I identified competencies and how they were being assessed. In ACC 132 homework is assigned and discussed in class, but it is not submitted and graded. I gain an informal assessment of a student's understanding while discussing the homework assignments, but no data was gathered on these assignments for this assessment project. The assessment was based on exam questions and the payroll project.

I identified exam questions that assessed the competencies for each student learning outcome. If the student answered 90-100% of the questions correctly, I decided that would fulfill the "exceeds" measurement of the outcome. To fulfill the "meets" measurement of the outcome, the student had to answer 80-89% of the questions correctly. The criteria for the "minimally meets" was 60-79%, and below 60% the student "did not meet" the outcome.

This paper is being written before the completion of the course; therefore, the last two student learning outcomes on General Excise Tax had not yet been assessed.

Not all exam questions were included or weighted the same in this assessment matrix; therefore, the tabulated results of this assessment may not be the same as the student's final grade. However, it does reflect the student's mastery of the individual student learning outcomes. Nine of the eleven accounting majors exceeded the student learning objectives, one student met the outcomes, and the one student who didn't attend class did not meet the outcomes.

Through this assessment project, the accounting program has become a stronger program. The goals and outcomes of the program are clearly stated. The accounting and general education courses are aligned with the program and college outcomes. After the capstone course has been taught and the student's learning assessed, the accounting faculty can determine if additional program modifications are needed to improve student learning.

The focus on assessment and student learning outcomes has improved my teaching. It clarifies the course and program objectives and focuses the attention on the students' learning. The "assess to assist" has led me to consider the selection of assignments to align with the student learning outcomes, the methods to assess the learning process, and the methods to "assess to advance." The data gathered from ACC 132 is a confirmation that the students are successfully meeting the student learning outcomes. (There was one student who continually failed to meet the outcomes because she only attended class to take the exams and missed the "assist" component.)

Data has not been gathered to this extent for the other accounting courses, but the pedagogy development has been the same for those classes; therefore, the results would be consistent.

The next step is to gather data on the student's learning in the capstone course. This information will help us assess the program outcomes. The accounting faculty needs to review the accounting courses to revalue how our courses meet the general education standards.

Johanna (Jan) Moore, Accounting Program Coordinator
May 1, 2007

Program Assessment Rubric for ACC 132 Payroll Accounting   Spring 2007

Student Learning Outcome	Exceeds 3	Meets 2	Minimally Meets 1	Does not Meet 0
Describe the various laws and their provisions that affect employers in their payroll operations	8	1	2	
Define the characteristics that differentiate an employee and an independent contractor	10		1	
Determine principal activities; calculate regular and overtime pay, payroll deductions, and net pay.	9	1		1
Apply the different requirements and procedures for depositing FICA taxes and income taxes withheld from the employee's pay.	6	1	2	2
Complete the returns required by the Federal Insurance Compensation Act, the Federal Unemployment Act, and the Internal Revenue Service in regards to payroll.	6	4		1
Maintain payroll records, including the payroll register, employee's earnings record, general journal and general ledger.	8	2		1
Identify taxable income and deductions under Hawai'i General Excise tax laws.				
For GET purposes, complete the various forms used by the State of Hawai'i Department of Taxation				
Program graduates are able to apply critical reasoning skills to identify and implement solutions to better address the challenges of work and life.			X	
Program graduates engage in effective, responsible and professional oral communications appropriate to specific audiences and purposes.			X	
Program graduates are able to write effectively to convey ideas that meet the needs of specific audiences and purposes.			X	
Program graduates are able to access, evaluate, use, and communicate information ethically and responsibly for personal, professional, and community benefit.			X	
Program graduates are able to synthesize and articulate information using appropriate mathematical methods to logically address real-life situations.			X	
Program graduates are able to express originality through a variety of forms.				X