

**MAUI COMMUNITY COLLEGE**  
**2008 Annual Instructional Review**  
**Associate in Applied Science—Accounting**

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**October 24, 2008**

**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 (Maui CC) 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 Maui CC, 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 Maui CC, 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
- Apply traditional, current, and emerging technology to solve accounting problems
- Promote professionalism, ethics, and teamwork

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*

In 2006 the state of Hawai'i had an employment of 16,150 financial clerks. This category includes Bill and Account Collectors, Billing and Posting Clerks, Bookkeeping and Auditing Clerks, Payroll Clerks, Procurement Clerks, and Tellers. The state projections for 2006—2016 forecasts 1,110 additional jobs will be needed during this period, or an average annual growth of 120 jobs. Hawaii projects a 6.9% employment growth during this ten year period, whereas, the national employment outlook forecasts a 12% growth for the same period for bookkeeping, accounting, and auditing clerks.

For the State of Hawaii, Bookkeeping, Accounting, and Auditing Clerks is listed in "Hot Jobs with Most Openings by Education and Training Level, 2007-2009. This report projects 190 annual openings, 60 new positions and 140 replacements.

2. *Annual new and replacement positions in the county*

In 2004 the county of Maui had an employment of 1,610 financial clerks. The county projections for 2004—2014 forecasts 130 additional jobs will be needed during this period, or an average annual growth 8.1%. This report projects 50 annual openings, 10 new positions and 40 replacements.

The table below shows the number of accounting graduates for the past five years. The number of forecasted new and replacement positions in Maui exceed the number of students graduating from Maui Community College with an 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	Current Positions	2006-16 Additional	2004-14 Additional
State	Maui	State Jobs	Maui Jobs
16,150	1,610	1,110	130

Year	S 2004	S 2005	S 2006	S 2007	S 2008
Number of AAS Accounting degree Graduates	12	7	9	14	12

3. *Number of majors*

The number of accounting majors has ranged from 55 to 67 students in the last four years. There was a 22 percent increase in the number of majors in the past year.

The table below shows the number of accounting majors as a percent of the student semester hours (SSH) for all students in all accounting classes. This shows that the Accounting program supports other programs in addition to providing classes for the accounting major. The students who enroll in accounting classes are majoring in Accounting, Business Careers, Business Technology, Culinary Arts, Fashion Technology, Hospitality and Tourism, and 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.

Students also enroll in accounting courses for the job skills and are not degree-seeking. Helping employees within the accounting profession upgrade job skills and knowledge is another program goal that is being met.

Year	F2004	F 2005	F 2006	F2007
Number of Majors	58	64	55	67
Number of SSH	664	579	582	504
% Majors/SSH	8.7%	11.1%	9.4%	13.3%

4-6. *Student semester hours for all program classes*

The number of student semester hours decreased 13.4% this past year. The number of accounting courses taught decreased from 8 to 7, while the average class size increased from 23 to 24; thusly, improving our fill rate to 80%.

Maui's unemployment rate increased slightly in 2007 (2.7 percent in 2007 compared to 2.3 percent in 2006), but this still indicates a very high employment rate. 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; there are fewer full-time equivalent students.

The decrease in enrollment in the number of credit hours from 2003 to 2007 is equivalent to 9 full-time students. During this period Maui's unemployment rate decreased from 3.5% to 2.7%; with a higher employment rate, more students are working and taking fewer classes.

Year	F2003	F2004	F 2005	F 2006	F2007
Number of SSH	646	664	579	582	504
Number of FTE	43	44.3	38.6	38.8	33.6

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 (one section of each is taught in the alternating semester). Demand limits the offering of ACC 132, 134, 137, 150 and 155 to once a year. Students who enroll in ACC 124 are now opting to take ACC 201 the following semester rather than ACC 125; therefore, ACC 125 was not taught in Fall 2007. The number of classes offered each semester has been adjusted over the years to meet student demand.

Year	F2003	F2004	F 2005	F 2006	F2007
No. of classes taught	8	10	9	8	7

9. *Determination of program's health based on demand* : Healthy

**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	F2007
Avg. class size	26	19	20	23	24

11. *Class fill rate*

The class fill rate for fall 2007 was 80.0% (168 enrollment/210 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	F 2007
Fill rate	51.25	61.66	77.8	80.0

12. *FTE of BOR appointed program faculty*

For the academic year 2007-2008, the Accounting Program consisted of 3 BOR appointed accounting positions. Faculty in two of these positions teach in the accounting program full-time; the faculty in the third position is not teaching and is acting in an administrative role. Additionally a Business Careers faculty teaches in the Accounting Program part-time. The faculty currently teaching in the Accounting Program are as follows:

David Grooms, Associate Professor CC, joined Maui CC in 1996 His teaching loads were as follows:

Fall 2007: Accounting (12 credits)

Spring 2008: Accounting (12 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 course required for the ABIT program.

Mr. Grooms continues as a key faculty member who helped lead the ABIT Program to accreditation, and is a member of the curriculum committee. 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 Maui CC, Mr. Grooms worked at Occidental Petroleum and was a small business owner in Bakersfield, California.

Robyn Klein, Associate Professor CC, joined Maui CC 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 2007-2008 Ms. Klein's accounting load was as follows:

Fall 2007: Accounting (6 credits)  
Spring 2008: 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.

Johanna (Jan) Moore, Assistant Professor CC, joined Maui CC 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 2007: Accounting (6 credits)  
Business Math (3 credits)  
Program coordination (3 credits)  
  
Spring 2008: 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 serves on the Policy and Procedures committee and has been actively involved with assessment with the college. Additionally, she serves 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.



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.

Maui CC'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 Assessment workshops. 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.

13. *Student/Faculty ratio* 22.33  
Based on an average class size of 24, seven classes taught and 2.5 teaching faculty; the student faculty ratio is 67.2:1.
14. *Number of majors per FTE faculty*  
47.86
15. *Program budget allocation*  
N/A
16. *Cost per student semester hour*  
N/A
17. *Number of classes that enroll less than ten students.*  
0
18. *Determination of program's health based on efficiency.* Healthy

## **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 persistence rate for the Accounting Program increased by 16% to 71.64% for Fall 2007.

Year	F2004	F 2005	F 2006	F 2007
Persistence of major	78.69	64.06	61.82	71.64

20. *Number of degrees and certificates earned (annual)* 19

Year	S2003	S2004	S 2005	S 2006	S2007
Certificates and degrees earned	20	20	9	15	19

21. *Number of students transferred to a four-year institution* 3

Year	S 2005	S 2006	S2007
Number transferring to UHM, UHH, UHWO	5	5	3

## **Perkins Core Indicators**

22. *Academic Achievement (1P1)* 89.66%

23. *Vocational Achievement (1P2)* 90.0%

This performance measures the number accounting majors who successfully completed their academic skills and vocational courses with a C or better.

The standards for 1P1 and 1P2 are 81.87% and 90.42%, respectively. The Accounting Program either met or exceeded the standard in each of these achievements.

There were three students who did not have a GPA of 2.0 or better. One student did not earn a C or better in both academic skills and vocational skills after many hours of tutoring; additional means of assessment were offered to assist this student, but his personal problems interfered significantly with his achievement. Another student who failed to earn a C or better in both academic skills and vocational skills stopped attending classes at MCC mid-semester without withdrawing from classes. One student has performed very well in her Accounting and business courses (vocational skills), but performs poorly in her general education courses.

Year	F2003	F2004	F 2005	F 2006	F 2007
1P1	94.74%	94.29%	80.00%	100%	89.66%
1P2	97.62%	86.84%	85.71%	100%	90.00%

24. *Completion Rate (2P1) 33.33%*

This performance measures the number of students who complete the program within 150% of the program length. The standard is 38.17%. 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. Some Accounting majors (10%) transfer to UHWO BABA program without completing the AAS degree.

Year	F2003	F2004	F 2005	F 2006	F 2007
2P1	28.57%	34.21%	9.52%	34.60%	33.33%

25. *Placement in Employment (3P1) 77.78%%*

This performance measures the number of our graduates who are working as a percentage of the total graduates. The standard is 71.07%; our students exceeded the standard for this year.

26. *Retention in Employment (3P2) 85.71%*

This performance measures the number of our graduates who had retention in employment. The standard is 92%.

There was one of seven graduates who did not continue employment.

Year	F2003	F2004	F 2005	F 2006	F 2007
3P1	83.33%	83.33%	61.54%	0.00%	77.78%
3P2	100%	90.00%	87.50%	n/a	85.71%

27. *Non Traditional Participation (4P1) 39.39%*

28. *Non Traditional Completion (4P2) 50.00%*

Nontraditional Participation, has significantly increased this year. 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	F2003	F2004	F 2005	F 2006	F 2007
4P1	18.52%	10.00%	12.68%	10.8%	39.39%
4P2	11.76%	25.00%	0.00%	18.2%	50.00%

29. *Determination of program's health based on effectiveness.* Cautionary  
The persistence of majors and the number of degrees earned have increased in the latest year. Placement and retention in employment and non-traditional participation have also improved. Academic and vocational achievement dropped slightly from the prior year, but the program is still at or above the targeted percentage of achievement. Our completion rate remains below standard.

## **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 have been 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. Having 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 repeatedly tell us that they value job skills more than the associate 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 Maui CC faculty have

participated in job and career fairs at the high schools and on the MCC campus to market our program and the profession. The accounting faculty spoke to a Lahainaluna High School business class to promote the accounting profession and the degrees offered at Maui CC. Maui CC 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 are attentive to retention while maintaining the rigor and standards expected from the accounting professionals. We concentrate our efforts in retention by maximizing student learning. By focusing on student learning outcomes, our lectures are clearer, and students know what is expected of them. When students perform poorly on exams, they are often offered an opportunity to relearn the material and a makeup exam. The faculty make themselves available to the students outside of class by encouraging students to come to our offices for tutoring, or to email us with questions. Additionally, we accommodate students who are balancing their time between jobs and children by allowing flexibility in scheduling exams and assignments, but sometimes schooling just has to be postponed, and the student is unable to complete the semester.

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) are being 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. 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.

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 healthy number of accounting majors each semester, the Accounting Program continues to be a viable and marketable program for our community

- The Accounting Program continues to train 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
- 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

Focus on retention and persistence without sacrificing rigor by

- Actively participating in program student advising
- Using program and course assessments to focus on student learning
- Using assessment to better assist the student in learning and then adjust our teaching and assessment methods to improve learning outcomes

Continue the work on assessment by

- Developing the capstone course by selecting the appropriate projects and assessments for the course
- Closing the assignment loop by developing the rubrics to link the assignments to student learning outcomes in each of the accounting courses
- Beginning the process of collecting evidence to show student achievement of student learning outcomes

Meet industry and students needs by

- Continuing to evaluate curriculum and revise the program as necessary to meet professional standards
- Continuing to articulate with four-year colleges in Hawai'i to facilitate transfer for our accounting students
- Continuing to improve our accounting students' job skills to meet community needs
- Continuing to research, examine and include new software and general ledger packages for our accounting computer courses
- Working with the Accounting Advisory Board to market the Accounting Program
- Offering 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.

A Transitional Specialist has been hired to assist us in recruitment and retention. She will be making community contacts for recruitment and direct students to appropriate student services to aid in student retention.

Elmos, projectors, computers and software in the classroom and faculty offices must be current to provide up-to-date, relevant education.

#### **APPENDICES**

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

## **APPENDIX A**



**PROGRAM HEALTH INDICATORS  
ACCOUNTING PROGRAM**

<b>Indicator</b>	<b>F02</b>	<b>F03</b>	<b>F04</b>	<b>F05</b>	<b>F06</b>	<b>F07</b>
Number of Majors	91	82	58	64	55	67
Student Semester Hrs	688	646	664	579	582	504
FTE Program Enrollment	46	43	44.3	38.6	38.8	33.6
Number of Classes Taught	11	8	10	9	8	7
Avg. Class Size	21	26	19	20	23	24
Fill Rate			51.25	61.66	77.8	80
No. Classes Under 10 Enr.			1	1	1	0
Majors per FTE Faculty					25.6	22.3
Course Completion Rate					69.2	47.86
% Classes Taught by Faculty					100%	100%
Credits Taught by Lecturers					0	0
Persistance of Majors			78.69	64.06	61.82	71.64
No. of Degrees Earned	15	20	20	9	15	19

<b>Performance Summary Accounting (ACC)</b>							
<b>Year</b>	<b>Actual Performance Levels</b>						
	<b>1P1</b>	<b>1P2</b>	<b>2P1</b>	<b>3P1</b>	<b>3P2</b>	<b>4P1</b>	<b>4P2</b>
<b>F2000</b>	100.00%	100.00%	66.67%	100.00%	100.00%	0.00%	0.00%
<b>F2001</b>	100.00%	100.00%	0.00%	100.00%	100.00%	4.76%	33.33%
<b>F2002</b>	100.00%	100.00%	33.33%	71.43%	100.00%	19.23%	50.00%
<b>F2003</b>	94.74%	97.62%	28.57%	83.33%	100.00%	18.52%	11.76%
<b>F2004</b>	94.29%	86.84%	34.21%	83.33%	90.00%	10.00%	25.00%
<b>F2005</b>	80.00%	85.71%	9.52%	61.54%	87.50%	12.68%	0.00%
<b>F2006</b>	100.00%	100.00%	34.60%	0.00%	n/a	10.80%	18.20%
<b>F2007</b>	89.66%	90.00%	33.33%	77.78%	85.71%	39.39%	50.00%

## **APPENDIX B**

## 18 Accounting

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

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

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

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

Accounting 124(3), 125(3), 132(3), 150 (3)**	Business/Communication 130 (3)
Business Elective (3)	Any two: English 55, 100, 209 (3,3)
Business Technology 150, or	General Education elective (3)(see p.14)
Information & Computer Science 101or 115 (3)	

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

*All C.A. courses plus:*

Accounting 134(3), 155(3), 202(3), 295(3)	Social Science elective (3)
Business electives (6)***	Natural Science elective (3)
Humanities elective (3)	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	<u>3</u>	*ENG 100 or ENG 209	<u>3</u>
	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	<u>3</u>	Business electives	<u>3</u>
	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	<b>Accounting core:</b>				Entry level positions in accounting profession (bookkeepers)
English 22	ACC 124	ACC 125	ACC 150		
Math 22	Principles of Accounting I	Principles of Accounting II	(Quickbooks)		
		ACC 132 Payroll Accounting		ACC 155 Using spreadsheets	Transfer to 4-year institutions
Placement:at					Continuing education (increase job skills)
English 100	ACC 201	ACC 202 Intro to Managerial Accounting	ACC 295		
Math 25	Introduction to Financial Accounting (can be taken in place of 124 & 125)		Capstone Course		Accounting skills for personal use
English 19	ACC 134				
	Income Tax Prep. 24				
	<b>Computer knowledge core:</b>				
	BUSN 150 Intro to Business Computing, or ICS 101 or 115 (3 credits) 3				
	<b>Business Electives: (recommended)</b>				
	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**

## PROGRAM CURRICULAR GRID

### *Assessment of Program Learning Outcomes - Accounting 2008*

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
Analyze, explain and record business transactions following General Accepted Accounting Principles (GAAP)	3	3	2	1	1	3	3	3	3	3
Prepare, analyze, and interpret financial reports for internal and external users.	3	3	3	3	3	3	3	3	3	3
Utilize current technology to complete accounting functions	1	1	2	2	2	3	3	1	2	2
Promote business ethics, values, and integrity related to professional activities and personal relationships.	2	2	2	3	3	2	2	2	3	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

## College Curricular Grids

### *Assessment of Program Learning Outcomes - Accounting 2008*

#### *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

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

## Assessment of Program Learning Outcomes - Accounting 2008

### 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 and appropriately	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:

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



## ***Assessment of Program Learning Outcomes - Accounting 2008***

### ***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:

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*The learner outcome is the focus of the class.*

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

## Assessment of Program Learning Outcomes - Accounting 2008

### 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:

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## ***Assessment of Program Learning Outcomes - Accounting 2008***

### ***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
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	2
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	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	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

***Assessment of Program Learning Outcomes - Accounting 2008***  
***Program Student Learning Outcomes***

	ACC 124	ACC 125	ACC 132	ACC 134	ACC 137	ACC 150	ACC 155	ACC 201	ACC 202	ACC 295
Analyze, explain and record business transactions following GAAP.	3	3	3	0	0	3	2	3	3	3
Prepare, analyze, and interpret financial reports for internal and external users.	3	3	3	3	3	3	3	3	3	3
Utilize current technology to complete accounting functions.	1	1	2	2	2	3	3	2	2	2
Promote business ethics, values and integrity related to professional activities and personal relationships.	2	2	2	2	2	2	2	2	2	2

Key:

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*The learner outcome is the focus of the class.*

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## **APPENDIX D**

## **APPENDIX E**

# **2007 ACCOUNTNG ADVISORY COMMITTEE**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>TITLE</b>	<b>ORGANIZATION NAME</b>
Barrientos	Sandra (Sandy)	Accountant III	County of Maui Dept. of Finance, County of Maui
Doodan	Suzanne	Treasurer	
Hirose	Roan	CPA	Hirose, Kato & Martin Ronald A. Kawahara & Co., CPA's Inc.
Kawahara	Ron	CPA	
Kreag	John	CFO	Haleakala Ranch
Santander	Alvin	Officer-Business Banking	Bank of Hawaii - Wailuku Valley Isle Community Federal Credit Union
Tokishi	Trevor Kathleen	Executive VP	
Vierra	(Kitty)	MCC accounting graduate	Bookeeping Consultant

## **MCC CAMPUS MEMBERS**

Diane Meyer, Faculty Coordinator  
 Cyrilla Pascual, Business/Hospitality Unit Chair  
 Jan Moore, Accounting Program Coordinator  
 David Grooms, Associate Professor, Accounting  
 Robyn Klein, Assistant Professor, Business  
 Walette Pellegrino, Co-op Program Coordinator  
 Colleen Shishido, Counselor  
 Suzette Robinson, Vice Chancellor of Academic Affairs  
 Clyde Sakamoto, Chancellor

## **APPENDIX F**



## **Assessment Accounting Program Spring 2008**

For this assessment project, I began to map the Accounting capstone course, and I reviewed and completed the assessment rubric for ACC 132, Payroll Accounting.

The Accounting Capstone course has the same intended learning outcomes as the Accounting program since it is designed to assess students' learning of program competencies. The concepts and issues that the student must understand were defined. The process skills and assessment tasks have not been determined.

I collected data for ACC 132, Payroll Accounting, for the Spring 2008 semester for the assessment rubric that was developed the previous year. I collected data for only the ten Accounting majors on the Maui campus. This course was taught on HITS.

I determined that the student learning outcomes for ACC 132 were still appropriate for the course. The assignments and exam questions that were used to measure the learning outcomes were the same as the previous year. The method of instruction varied some from the previous year to adapt to the HITS class. I have found that students are less vocal in a HITS class in comparison to a traditional classroom. Some students are hesitant to use a microphone; therefore, there is less discussion and questions. Class attendance in HITS classes is lower because students are able to watch a recording of the class at a later time. The lack of student engagement (class attendance and participation) negatively impacts student learning.

For both semesters, I determined that if the student answered 90-100% of the questions correctly, 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.

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.

The following table compares the final course grades using the criteria above to determine what grades falls into assessment categories. Three of the ten (30%) students did not complete the payroll project, which was 20% of their final grade.

ACC 132	Exceeds	Meets	Minimally Meets	Does Not Meet
Spring 2007	55%	27%	9%	9%
Spring 2008	30%	40%	20%	10%

The next step is to develop the assessment tasks and 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  
June 26, 2008