

		Business Transfer							
		Program Student Learning Outcomes							
Course Abbreviation	Course Level Learning Competencies	Analyze and record journal entries and prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP)	Apply quantitative reasoning skills and/or financial accounting theory/principles to analyze information to make business decisions	Apply quantitative reasoning skills and/or managerial accounting theories and/or other various business concepts to make business decisions	Demonstrate the ability to effectively and professionally communicate orally and in writing in a business environment	Identify and analyze the components of a viable business			
ACC101	Identify and categorize accounts	I	I						Information Literacy
	Analyze and record transactions, including adjusting and closing entries for both service and merchandising businesses based on Generally Accepted Accounting Principles.	I	I						
	Prepare financial statements following Generally Accepted Accounting Principles for service and merchandising businesses.	I	I						
	Prepare unadjusted, adjusted, and post-closing trial balances	I	I						Quantitative Reasoning
	Illustrate posting all transactions to the general ledger	I	I						Public Presentation
	Illustrate how business transactions effect the elements of the accounting equation	I	I						Global Awareness
	Identify the elements of internal controls	I	I						Written Communication
	Prepare bank reconciliations and associated journal entries	I	I						Science & Technology
ACC102	Calculate the amount off uncollectible accounts using different estimating method.	R	R						
	Analyze transactions related to accounts receivable and record the transactions using the direct write-off and allowance method.	R	R						
	Compute depreciation expense under different methods, revise depreciation, and journalize the sale of fixed assets.	R	R						
	Identify intangible assets and calculate amortization and impairment loss.	R	R						
	Analyze information related to current liabilities including payroll calculations.	R	R						
	Illustrate concepts related to partnership accounting including forming a partnership, the admission of a new partner, liquidating a partnership, division of income, and preparing a statement of partnership equity.	R	R						
	Illustrate concepts related to corporate accounting including the issuance of stock, distribution of dividends, treasury stock transactions, and preparing the equity section of a balance sheet.	R	R						
	Prepare entries associated with the issuance of a bond, including amortization of premiums and discounts.	R	R						
	Analyze information related to investments classified as trading, available-for-sale, and held-to-maturity securities.	R	R						
	Prepare a statement of cash flows	R	R						
<b>ASSESSMENT MILESTONE</b>									
ACC203	Define the various costs of manufacturing products and providing services as well as the costs of selling and administration.				IR				
	Prepare income statements for manufacturing and service organizations under absorptions and variable costing.				IR				
	Analyze cost behavior and utilize techniques to separate the components of mix costs.				IR				
	Utilize cost-volume-profit analysis to determine break-even in units and sales revenue for single-product and multi-product firms.				IR				
	Illustrate job order costing, activity-based costing, and process costing				IR				
	Apply relevant costing and decision-making concepts in a variety of business decisions.				IR				
	Analyze date and prepare operating and financial budgets.				IR				
	Explain how and why companies can create competitive advantage					I			
	Discuss how changing environments affect organizations					I			
	Explain how group decisions and group decision making techniques can improve decision making in an organization					I			

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	Course Level Learning Competencies ↓								
<b>BUS101</b> <b>(information literacy and global awareness)</b>	Explain why innovation matters to companies					I			
	Discuss how multi-cultural and multi-generational differences impact the global business					I			
	Describe the communication process and the various types of communication in organizations					I			
	Understand and explain ethical and scholarly practices for using sources and working with					I			
	Utilize communication skills through writing, research and the use of technology				I				
	Compare and contrast the different types of business ownership.					I			
	Identify the different fields of study within business					I			
	Utilize critical thinking skills to analyze case studies and/or journal articles				I				
<b>ASSESSMEN T MILESTONE (Odd Years)</b>									
<b>ELECTIVE OPTIONS</b>									
<b>ACC201</b>	Understand the output of the financial reporting process and the four primary financial statements, as well as the important information reported with financial statements.	E	E						
	Explain the FASB's Conceptual Framework.	E	E						
	Complete the accounting cycle	E	E						
	Prepare the financial statements including required disclosures	E	E						
	Illustrate the different methods of estimating uncollectible accounts and analyze transactions related to assigning and factoring receivables.	E	E						
	Identify items of cash and cash equivalents and understand the importance of cash controls	E	E						
	Discuss and describe the various inventory cost flow assumptions (FIFO, LIFO, Average Cost, Specific Identification, Dollar-Value LIFO) and calculate ending inventory and cost of goods sold using the various cost flow assumptions using both the periodic and perpetual inventory methods.	E	E						
Apply special valuations such as the gross profit, lower of cost or market, and retail inventory methods.	E	E							
Identify, measure, and record current liabilities based on a contractual amount, whose amounts are determined by operating activities, and those related to contingent liabilities.	E	E							
<b>ACC202</b>	Calculate the cost of acquiring property, plant, and equipment through construction, purchases, and by a nonmonetary exchange of assets and describe how expenditures subsequent to acquisition are recorded.	E	E						
	Calculate depreciation using various time-based and activity-based methods, as well as group and composite depreciation methods.	E	E						
	Understand additional depreciation issues, including partial period depreciation, changes and corrections of depreciation, and asset retirement obligations.	E	E						
	Describe the various types of intangible assets, calculate the value of the intangible assets, and to compute amortization and impairment loss.	E	E						
	Analyze and record transactions for investments in debt and equity securities classified as trading, available-for-sale, or held-to-maturity, including amortization of bond premiums and discounts.	E	E						
	Compute the issuance price of a bond and calculate the amortization of the bond discount or premium under the effective interest rate method and the straight line method. Prepare the related journal entries associated with the issuance of a bond and the amortization.	E	E						
	Prepare the entries related to capital stock and treasury stock.	E	E						
Analyze transactions for preferred stock with various options.	E	E							

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	Determine the components of contributed capital and how they are reported in financial statements.	E	E						
	Prepare the journal entries for different types of dividends.	E	E						
	Analyze and record transactions related to prior period adjustments	E	E						
	Compute basic and diluted earnings per share.	E	E						
ACC204	Understand the basics about our US tax system and how it influences our economic and social lives					I			
	Understand a broad range of tax philosophy, tax concepts, and types of taxes and taxpayers interpret, and analyze relevant tax information in decision making for all types of entities				I				
	Analyze individual and business transactions and apply the tax code					I			
ACC205	Complete the accounting cycle for a service business using QuickBooks	IR							
	Complete the accounting cycle for a merchandising business using QuickBooks	IR							
	Calculate payroll for hourly and salaried employees using QuickBooks	IR							
	Create a new company in QuickBooks and complete the accounting cycle using QuickBooks	IR							
BUS102	Explain the purpose and objectives of business plans					IR			
	Identify factors to consider in choosing among the primary legal forms of organization					IR			
	Compare and contrast a business and its environment through various dimensions of SWOT Analysis (Strengths, Weaknesses, Opportunities, and Threats.)					IR			
	Prepare a comprehensive business plan including an industry, target customer, and competitor analysis, a marketing plan, a operations and development plan, and a financial plan.					IR			
	Demonstrate an awareness of the four basic elements of marketing strategy: Product, Pricing, Promotion and Place (Distribution.)					IR			
BUS211	Identify and explain the legal and ethical considerations involved in the business world, including legal issues in current events					I			
	Explain how the government regulates business transactions.					I			
	Identify and apply contract principles, tort principles, criminal law principles, and administrative rules and regulations to the business world.					I			
	Identify basis of financial management and the role of financial decision makers				I				
FIN201	Interpret financial statements and their usage in long-term planning					I			
	Analyze cost of capital and financial leverage, bankruptcy and role of taxes					I			
	Describe the determinants of a firm's capital structure					I			
	Apply different criteria used to evaluate proposed investments (NPV, profitability index, and payback period)					I			
	Discuss how changing environments affect organizations				I				
	Describe the steps in the strategy making process				I				
	Describe and explain the differences in management leadership styles and how the organization could be affected by this					I			
	Identify human resource management functions					I			
MGT205	Evaluate the implications of major U.S. employment laws such as hiring practices, discrimination, Family and Medical Leave Act and the impact on employees' performance.					I			









