



**Business Accounting Program
Student Learning Outcome Mapping
Course (CLO), Program (PLO), Institutional (ILO)**

Program Description: This program is designed to provide students with knowledge, skills, and proper work habits/attitudes necessary for entry-level accounting jobs. It also provides an opportunity for students with interest in further training in the accounting profession to transfer to a four year college/university.

Program Learning Outcomes	Institutional Learning Outcomes
<ol style="list-style-type: none"> 1. Accounting Procedures: Apply accounting procedures and practices to prepare financial statement for profit and non-profit organizations. 2. Communication Skills: Apply computer skills and knowledge of accounting information system to support accounting function. 3. Profit and Non-Profit Management: Demonstrate the ability to perform accounting and financial management operations associated with business management and not for business organizations. 4. Business Laws and Regulations: Demonstrate better understanding of business laws and regulations associated with general business environment. 5. Economic and Legal Issues/Critical Thinking: Analyze economic and legal issues associated with government, business, and consumer environment. 6. Professionalism: Demonstrate professionalism in their work. 	<ol style="list-style-type: none"> 1. Critical Thinking and Problem Solving: Analyze and solve problems by using informed judgment based on evidence, sound reasoning, and/or creativity to differentiate facts from opinions and to specify solutions and their consequences. 2. Communication: Effectively communicate, both orally and in writing, thoughts in a clear, well-organized manner to persuade, inform and/or convey ideas in academic, work, family and community settings. 3. Quantitative and Technological Competence: Use mathematical skills appropriate to our technological society by analyzing and solving problems that are quantitative in nature and use technology for informational, academic, personal and professional needs. 4. Diversity: Understand and appreciate differences in cultures and behaviors between the self and others by demonstrating respect, honesty, fairness, and ethical principles in both personal and professional life. 5. Civic Responsibility: Apply the principles of civility and morality to situations in the contexts of a healthy family, work, community, environment and world. 6. Aesthetics: Apply numerous means of inquiry to experience and appreciate the values of arts and nature.

PLO-ILO Mapping

PLOs	ILOs					
	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
PLO 1	X	X	X		X	
PLO 2	X	X	X	X	X	
PLO 3	X	X	X	X	X	
PLO 4	X	X	X	X	X	
PLO 5	X	X	X	X	X	
PLO 6	X	X	X	X	X	

CLO-PLO-ILO Mapping

BA110 - Introduction to Business

This course is designed to help students understand small business management from planning to creation and operation. Students will be required to prepare a complete business plan that can be used after graduation for starting and managing their own business. This course is ideal for those persons considering starting a business as well as those that are already in business.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Differentiate between public and private enterprises in both the past and the present, and how they contribute and affect the economy that we live in.					X		X		X		X	
2. Discuss the similarities between large and small businesses in terms of management and control.			X				X		X		X	
3. Explain the various aspects of business operations and concepts appropriate at the introductory level.			X				X		X		X	
4. Identify global factors influencing business.	X						X		X		X	

BA 123 - Applied Business Mathematics

This course introduces students to various computational skills commonly used in business and finance such as payroll, inventory, ration and percent and time value of money. Student will utilize practical applications of these concepts such as markup, markdown, trade discount, simple and compound interest and annuities. Student will also learn to use various ten-key calculating machines generally used in business offices.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Demonstrate skills and knowledge in basic mathematical operations and proficiency in using ten-key calculating machines.	X	X					X	X	X			
2. Prepare all documents relating to checking and savings accounts including credit/debit card transactions, successfully reconcile bank statements, and explain online banking.	X						X	X	X			
3. Apply percentages to solve retail and wholesale sales problems including discounts, markup and markdown and identify the differences among these transactions.	X						X	X	X			
4. Calculate all components of a payroll and identify and describe various types of earnings and deductions.	X		X				X	X	X			
5. Apply the various formulas for interest to solve problems involving simple and compound interest, promissory notes, present/future value, annuities and sinking funds, and installment loans.	X	X	X				X	X	X			

BA130 - Accounting Principles I

This course covers the basic concepts and principles of double-entry accounting. This includes entries to the journal, posting to the ledgers, preparation of simple financial statements, and closing of the books.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Identify and understand accounting opportunities, accounting terminology, and journalize accounting transactions.	X		X	X	X		X	X	X	X	X	
2. Identify, prepare and analyze business accounting transactions and financial statements.	X		X				X	X	X	X	X	
3. Prepare, present and discuss a balance sheet and execute various cash control systems.	X		X				X	X	X	X	X	
4. Analyze, understand and create adjusting and closing entries, posting in ledgers and trial balance.	X		X				X	X	X	X	X	

BA131 - Accounting Principles II

This course extends the study of a merchandising business organized as a partnership. It includes the study of corporate accounting and accounting control systems.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Prepare and discuss financial statements, post-closing trial balance, worksheet adjustments.	X		X				X		X			
2. Record and identify with special & general journals and plant asset accounting.	X		X				X		X			
3. Journalize and calculate post estimated uncollectible accounts expense and interest, maturity dates and notes.	X		X				X		X			
4. Determine and estimate cost of merchandise inventory and accounting methods while recording and posting accrued revenue and expenses.	X		X				X		X			
5. Journalize and prepare dividend declaration & payment and financial statements.	X		X				X		X			

BA159 - Principles of Microeconomics

This course is an analysis of the structure and function of the American economy. Particular attention is given to the manner in which scarce resources and products are allocated in a mixed capitalist economy. The topics of national output, income, employment, and inflation are discussed. The basics of national banking and monetary policy are introduced.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Identify, apply, and integrate economic concepts and problems relating to the global economy (including Palau).		X			X		X	X	X	X	X	
2. Develop both written and oral skills in communicating economic concepts and issues.		X					X	X	X	X	X	
3. Solve economic problems and issues using both mathematical and statistical skills.					X		X	X	X	X	X	
4. Identify and apply international perspectives in making economic decisions.		X			X		X	X	X	X	X	

BA212 - Intermediate Accounting I

This course covers basic accounting principles of financial accounting and techniques within a framework of modern theory. Upon a completion of this course the student should be able to demonstrate knowledge and understanding of recording and reporting accounting information, preparing and analyzing financial statements, accounting cycle, accounting for merchandise enterprises, and the use of computerized accounting system.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Describe the role of accounting in business organization and how it is used in identifying, measuring, recording, and communicating business financial data to interested users of the information.	X	X	X				X	X	X		X	
2. Prepare and analyze financial statements (income statements, balance sheet, owner's equity, and cash flow) in accordance with Generally Accepted Accounting Principles (GAAP).	X		X				X	X	X		X	
3. Record business transactions using T-accounts, postings, journals, ledgers and trial balance and analyze the impact of transactions on accounts and financial statements.	X		X				X	X	X		X	
4. Analyze and record merchandising transactions using perpetual and periodic system and explain the adjustments and closing process for a merchandising company.	X		X				X	X	X		X	
5. Explain how technology-based information system is used to maintain accounting records and preparing financial statements.	X	X	X				X	X	X		X	

BA213 - Basic Business Finance

This course covers the finance function in business; procurement and utilization of funds, costs and problems associated with getting funds, added profits gained through their use, and the organization necessary to carry out the finance function in business.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Analyze the goals and functions of financial management and the role of financial market.	X		X	X			X	X	X		X	
2. Understand the fundamental accounting concepts, financial analysis and forecasting, operating and financial leverage, and the relationships among the primary financial statements.	X		X				X	X	X		X	
3. Examine financial aspects of working capital management and various methods for managing cash, marketable securities, receivables, inventory, and other sources of short-term funds.	X		X	X			X	X	X		X	
4. Calculate the time value of money, rates of return, and cost of capital.	X	X	X				X	X	X		X	
5. Understand the concept of a capital market, investment banking, long-term debt and lease financing, common and preferred stock financing, dividend policy and retained earnings.	X		X				X	X	X		X	

BA214 - Introduction to Business Law

This is an introductory course in civic law, specifically in the area of business law. Emphasis is placed upon the study of contracts, agency, negotiable instruments, personal property, sales, forms of business organization, partnership, corporations, security transactions, business torts, current ownership of land and goods and real property.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Understand an overview of the American and Palau legal system and history, a definition of "law" and its application to the business environment.				X	X	X	X	X		X	X	
2. Understand the distinctions between the civil and criminal law systems.		X		X		X	X	X		X	X	
3. Develop both written and oral skills in communicating business legal concepts and issues.				X		X	X	X		X	X	
4. Understand procedures applicable to the administrative, civil, and criminal law systems.				X		X	X	X		X	X	
5. Understand contract law, including sales contracts.				X		X	X	X		X	X	

BA219 - Intermediate Accounting II

This course covers accounting theories and components of financial statements. It includes a study of accounting's conceptual framework, the accounting process, financial statement analysis, time value of money, and special problems in income determination and other dimensions of financial reporting. It also emphasizes the applications of generally accepted accounting principles to these components and to reporting procedures.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Analyze and record transactions in corporation formation, earnings, dividends, and issuance of capital stock.	X	X	X			X	X	X	X		X	
2. Demonstrate understanding on long-term bonds as source of financing and prepare entries to record their issuance and retirement.	X		X			X	X	X	X		X	
3. Describe the concepts and procedures for using and analyzing financial statements and discuss how relationships between individual items on the financial statements are used to measure the profitability, financial strength, and liquidity of the company.	X		X		X	X	X	X	X		X	
4. Discuss the underlying principles of internal control for purchases and cash payments and illustrate the use of voucher system as a tool of internal control.	X		X			X	X	X	X		X	
5. Demonstrate knowledge of accounting for manufacturing activities and show how job order cost system and process cost accounting system operate.	X	X	X			X	X	X	X		X	

BA220 - Government Accounting

This course covers theories and procedures of governmental accounting practices. It also covers the application of accounting information in planning and control for governmental organizations.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Describe and identify the main aspects of a governmental accounting and its purpose in terms of the financial reporting processes.	X		X				X	X				
2. Identify and explain the different types of budgeting that are imperative to the basic financial reporting of Governmental Funds.	X	X	X		X		X	X			X	
3. Create and prepare financial entries for governmental funds such as debts and special projects with special governmental transactions (such as taxes, bad debts, encumbrances, special grants) on a daily, monthly, and on annual basis.		X	X		X		X	X			X	
4. Preparing Journal Entries and Financial Statement used for both the proprietary and fiduciary funds type transactions.			X				X	X			X	

BA222 - Computerized Accounting

This course allows accounting students to apply the knowledge learned in the fundamental accounting courses in a computerized environment. The students will use Peachtree accounting for Windows to create a company and complete the accounting cycle as applied to a Sole Proprietorship, a Partnership, and a Corporation. Additional accounting software like the Quicken or the Quick Book may be explored.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Identify, apply, and integrate rational computer accounting skills and applications.					X	X	X	X	X		X	
2. Develop accounting and computer skills in dealing with ratios and values.	X	X				X	X	X	X		X	
3. Describe the ever-changing technological era, and incorporate both contemporary and classical methods of accounting.		X				X	X	X	X		X	
4. Awareness in the various issues and concepts dealing with computerized accounting worldwide.					X	X	X	X	X		X	

BA 223 – Internship

This course provides the student with practical training in accounting work. With the assistance of an instructor-coordinator, the student is assigned to work under a supervisor in a governmental department or a private business firm in order to learn through actual work experience.

CLO Students will be able to:	PLO						ILO					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	ILO 1	ILO 2	ILO 3	ILO 4	ILO 5	ILO 6
1. Demonstrate proper employee behaviors and work habits.	X	X	X	X	X	X	X	X	X	X	X	X
2. Perform accounting tasks as assigned by site supervisor.	X	X	X	X	X	X	X	X	X	X	X	X