



**Business Administration 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/intermediate level positions in the field of business administration. In addition, the program provides a foundation for those interested in starting and managing a small business.

Program Learning Outcomes	Institutional Learning Outcomes
<ol style="list-style-type: none"> <li>1. <b>Business Communications:</b> Students will be able to effectively communicate business concepts and in writing to organizational stakeholders.</li> <li>2. <b>Business Ethics:</b> Students will have an understanding of ethical perspectives, and an ethical and legal framework for decision making.</li> <li>3. <b>Problem Solving:</b> Through active learning and experiential education, our students will acquire business knowledge and develop skills to analyze and solve complex managerial problems.</li> <li>4. <b>Information Technology:</b> Student will be able to use information technologies to access, analyze, and report business information.</li> <li>5. <b>Awareness of culture, legal, economic, and political forces in business operations:</b> Students will develop and awareness and understanding of the cultural, legal, economic, and geopolitical forces that import business operations in a global economy.</li> <li>6. <b>Critical Thinking:</b> Students will be able to understand, analyze, and use the accounting/financial information generated by organization for their stakeholders, and will understand financial theories, analysis, and markets.</li> </ol>	<ol style="list-style-type: none"> <li>1. <b>Critical Thinking and Problem Solving:</b> 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.</li> <li>2. <b>Communication:</b> 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.</li> <li>3. <b>Quantitative and Technological Competence:</b> 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.</li> <li>4. <b>Diversity:</b> 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.</li> <li>5. <b>Civic Responsibility:</b> Apply the principles of civility and morality to situations in the contexts of a healthy family, work, community, environment and world.</li> <li>6. <b>Aesthetics:</b> Apply numerous means of inquiry to experience and appreciate the values of arts and nature.</li> </ol>

### PLO-ILO Mapping

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

<b>CLO</b> Students will be able to:	<b>PLO</b>						<b>ILO</b>					
	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>ILO 1</b>	<b>ILO 2</b>	<b>ILO 3</b>	<b>ILO 4</b>	<b>ILO 5</b>	<b>ILO 6</b>
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.	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>		<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
2. Discuss the similarities between large and small businesses in terms of management and control.	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>		<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
3. Explain the various aspects of business operations and concepts appropriate at the introductory level.	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>		<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
4. Identify global factors influencing business.	<b>X</b>	<b>X</b>		<b>X</b>		<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	

## 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	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	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	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	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	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	
2. Identify, prepare and analyze business accounting transactions and financial statements.			X			X	X		X		X	
3. Prepare, present and discuss a balance sheet and execute various cash control systems.			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	

## 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		X	
2. Record and identify with special & general journals and plant asset accounting			X			X	X		X		X	
3. Journalize and calculate post estimated uncollectible accounts expense and interest, maturity dates and notes			X			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		X	
5. Journalize and prepare dividend declaration & payment and financial statements			X			X	X		X		X	

## BA159 - Principles of Macroeconomics

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	X	X	
3. Solve economic problems and issues using both mathematical and statistical skills.			X	X		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		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	



## 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	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		X	
4. Calculate the time value of money, rates of return, and cost of capital.		X	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		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	X	X	X	X	
2. Understand the distinctions between the civil and criminal law systems.	X	X	X	X	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		X	X	X	X	X	
4. Understand procedures applicable to the administrative, civil, and criminal law systems.	X	X	X	X	X	X		X	X	X	X	X	
5. Understand contract law, including sales contracts.	X	X	X	X	X	X		X	X	X	X	X	

## BU 120 - Business Management

This course is an overview of management theory that introduces students to various management styles, models, and concepts, and helps them to understand the roles and duties of managers in today's businesses. Contemporary concepts of streamlined organizations, teamwork, and employee empowerment are emphasized, as well as more traditional hierarchical management methods and 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. Gain a complete understanding of what a Manager stands for, along with his/her responsibility to the people and organization as a whole.		X	X	X		X	X	X	X	X	X	
2. Effectively identify and explain the importance of planning and the factors that determine an effective decision as a result from plans done by the manager.		X	X	X		X	X	X	X	X		
3. Describe, explain, and apply the different distinctions and parts of Organizations within a society, and the different strategies applied by managers to effectively achieve an organizations' goal.	X	X		X	X	X	X	X	X	X	X	
4. Effectively acknowledge the importance of teamwork and control within an organization and how they contribute to the effectiveness of an organizations goal.		X		X		X	X	X	X	X	X	
5. Comprehend the concept of productivity in terms of work performance.		X		X		X	X	X	X	X	X	

## BU 158 - Principles of Microeconomics

This course covers the foundation of how the economy works, allocation of scarce resources, and how the production and distribution choices are made in an economic system. The function of the market and consumer behavior, market demand and price theory, the theory of the firm, and the impact of different market structures for output and input are covered.

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 basic principles and methods of economics and its implications to society of economic scarcity, knowledge of supply and demand, principle of market equilibrium, elasticity, and how prices are determined in competitive market.				X	X	X	X		X	X	X	
2. Demonstrate knowledge of production costs and how firms make decision to maximize profit.			X	X	X	X	X	X	X	X	X	
3. Demonstrate knowledge of various market structures: Perfect competition, Monopoly, Monopolistic Competition and Oligopoly.			X	X		X	X	X	X	X	X	
4. Demonstrate knowledge of resource market and evaluate firm and market behavior from the perspective of the firm as buyer of inputs.	X			X			X	X	X	X	X	
5. Demonstrate knowledge on economic efficiency and the role of governments.				X		X	X	X	X	X	X	

## BU 223 – Internship

This course provides the student with practical training in the field of business administration. 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.

<b>CLO</b> Students will be able to:	<b>PLO</b>							<b>ILO</b>					
	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>		<b>ILO 1</b>	<b>ILO 2</b>	<b>ILO 3</b>	<b>ILO 4</b>	<b>ILO 5</b>	<b>ILO 6</b>
1. Demonstrate proper employee behaviors and work habits	X	X	X	X	X	X		X	X	X	X	X	X
2. Perform business administrative tasks as assigned by a site supervisor.	X	X	X	X	X	X		X	X	X	X	X	X