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Palau Community College is an accessible public educational institution helping to meet the technical, academic, cultural, social, and economic needs of students and communities by promoting learning opportunities and developing personal excellence.

INSTRUCTIONAL PROGRAM THREE YEAR REVIEW

Academic Program

Business Accounting

Period of Three Year Review

August 2012 to July 2015

Completed By:

Arlene Ignacio
Program Instructor(s)

Date: 02/02/2016

Program/Department Chair:

Arlene Ignacio
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Date: 02/02/2016

Dean of Academic Affairs:

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Date: 2/02/16

Received by Institutional Research Office on: (Provide hard and electronic copy)	Date	Name and Initial of receiving personnel

Program Review Narrative Summary

Academic Program Purpose:

The Associate of Science (A.S.) degree in Business Accounting Program is designed to prepare students for entry-level positions in a variety of accounting-related positions in private business, governmental agencies and public accounting firms. The program is designed to produce graduates who possess accounting skills and knowledge desired in today's competitive business world. Students will be grounded in the study of accounting including finance, business law, economics, business management, and information technology. The program also provides an opportunity for students who plan to transfer to a four-year degree in Accounting.

The relationship of program to the college Mission Statement:

Palau Community College Business Accounting Program is to provide students challenging career-oriented undergraduate preparation in order to acquire the requisite knowledge and skills necessary to be successful in accounting concepts. The Business Accounting Program furthermore aims to provide a quality education in accounting within the learning-centered environment of our institution. The Program also strives to help each individual student achieve success in reaching their academic goals by offering a variety of learning opportunities and incorporating current technology. The Program will also respond to the community and students' changing needs for information and facilitate life-long learning by continued assessment of student academic achievement.

Program Major Strengths:

1. The program's faculty-to-student ratio permits greater interaction with the instructor and student and gives a personalized instruction.
2. The program is balanced and comprehensive, and includes major fields of accounting and important related disciplines like business law, macro and microeconomics, computers, and finance.

Recommendations for Improvements:

The Program appreciates the need for lifelong learning, and with this ever changing world, a lot have changed in the world of business. To keep up with this ever changing environment the program needs to be well equipped with the necessary teaching materials to deliver current and up to date information to the students.

- With regards to updated information, the speed of Internet becomes an issue when downloading of materials is necessary. Faculties should attend some business conventions and meetings to further their knowledge in the area.
- Textbooks needs to be updated to be in line with current issues and since the program does not have a faculty that holds an accounting degree, to better assist them in their instruction, is to provide them with an Instructor's Manuals for the following courses to

aid them when planning and preparing their lesson plans. The courses include Intermediate Accounting I and II, Basic Finance, and Computerized Accounting.

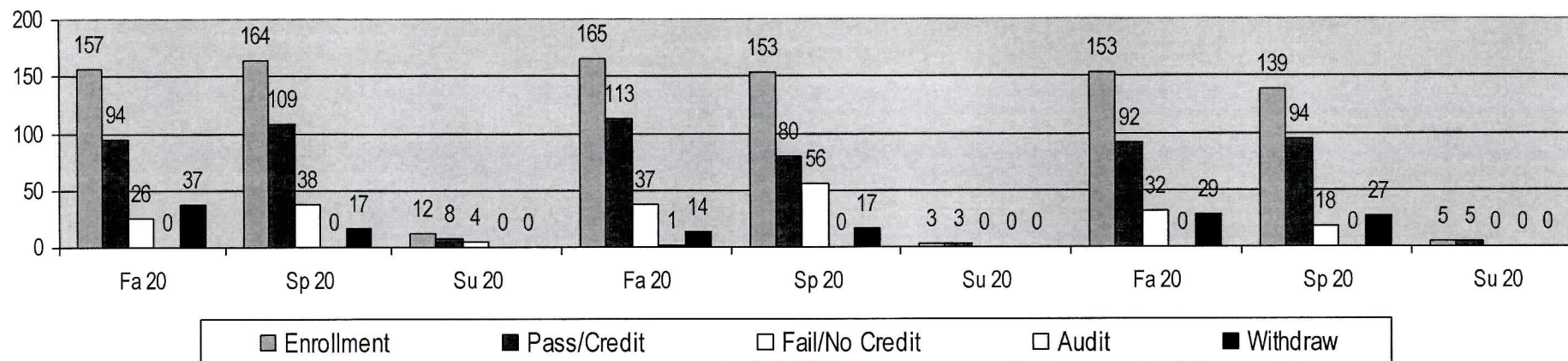
- In order for the BA program to be complete, the program needs to add additional program courses such as Introduction to Management, Introduction to Marketing, Introduction to Tax Accounting, and an introductory course on Auditing.
- Finally, staff development is one of the basic means by which an organization achieves its goals. It is in staff development that an organization's goals are interpreted and integrated with the teacher's career goals. Second, faculty need to be made aware of new knowledge and skills that can enhance their effectiveness. Finally, staff development increases the teacher's proficiency in both subject matter and educational processes.
- Educators must learn not only what technologies and methods are available and how they may influence our society, but also learn how to use them effectively in their instruction designs for the fundamental areas of a) planning; b) teaching; and c) evaluation.

*Note: Other college plans may include the 15-Year Institutional Master Plan, the 5 Year Technology Plan, or other plans such as an approved academic department plan or committee plan.

Appendix A: Program Review Assessment Data

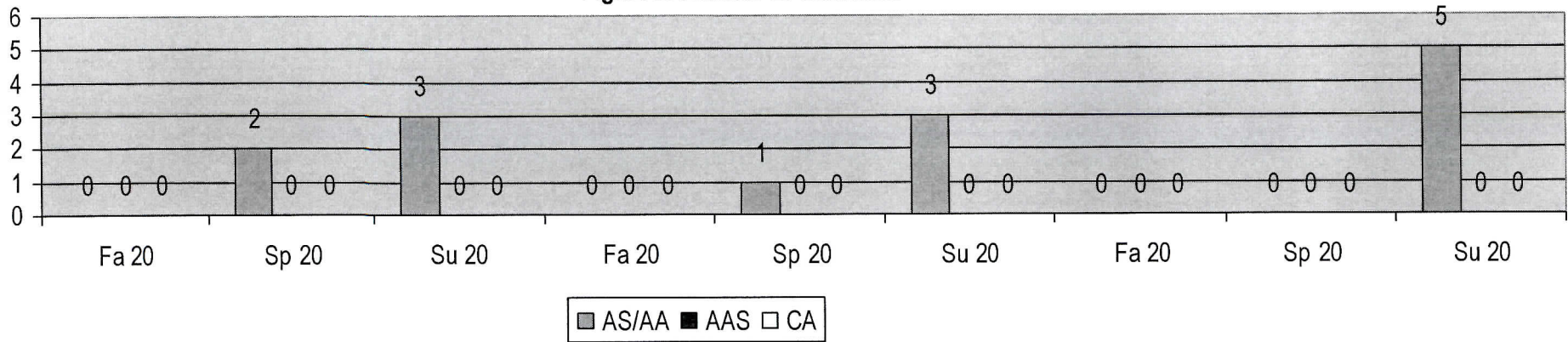
1.0 Program Data

Figure 1. Number of Students Enrolled, Pass/Credit, Fail/No Credit, Audit and Withdraw



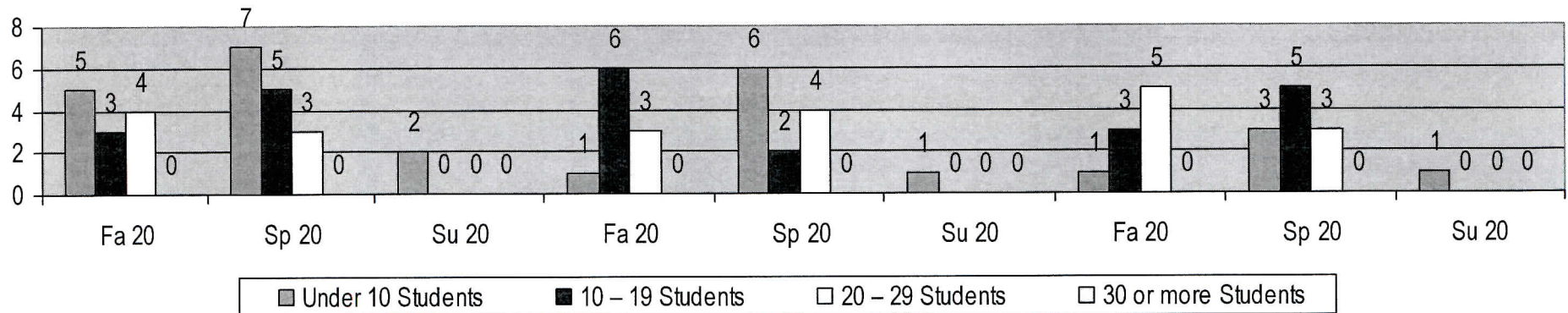
Enrollment from Fall 2012 to Summer 2015 peaked during Fall 2013 by an increase of 8 students and then fell down during Spring 2015 by a drop of 26 students. The number of students who passed during this period is in good range and not a lot of students withdrew from the courses.

Figure 2. Number of Graduates



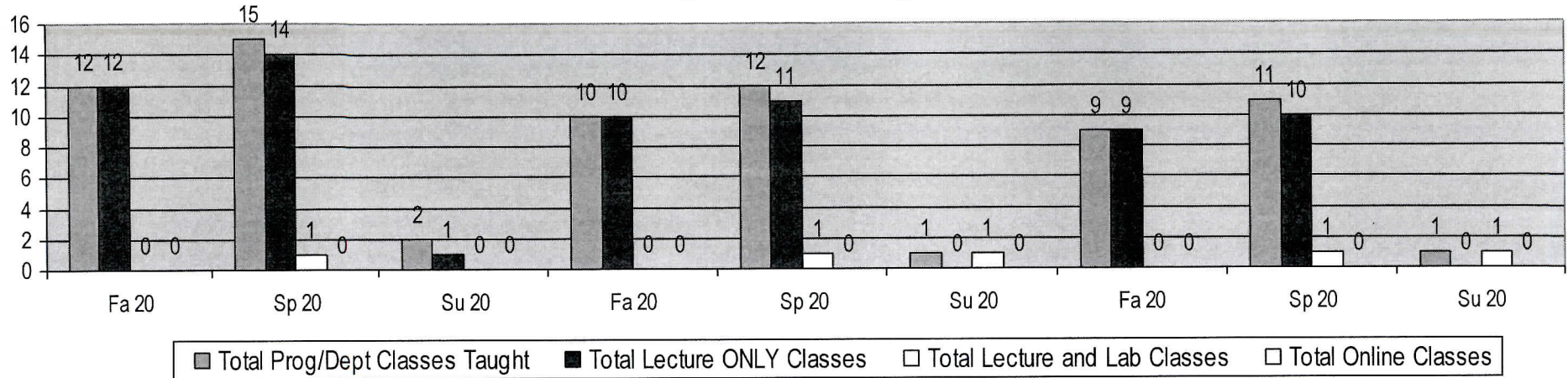
Total of graduates during this three year cycle were 14.

Figure 3. Number of Classes Based on Student Enrollment



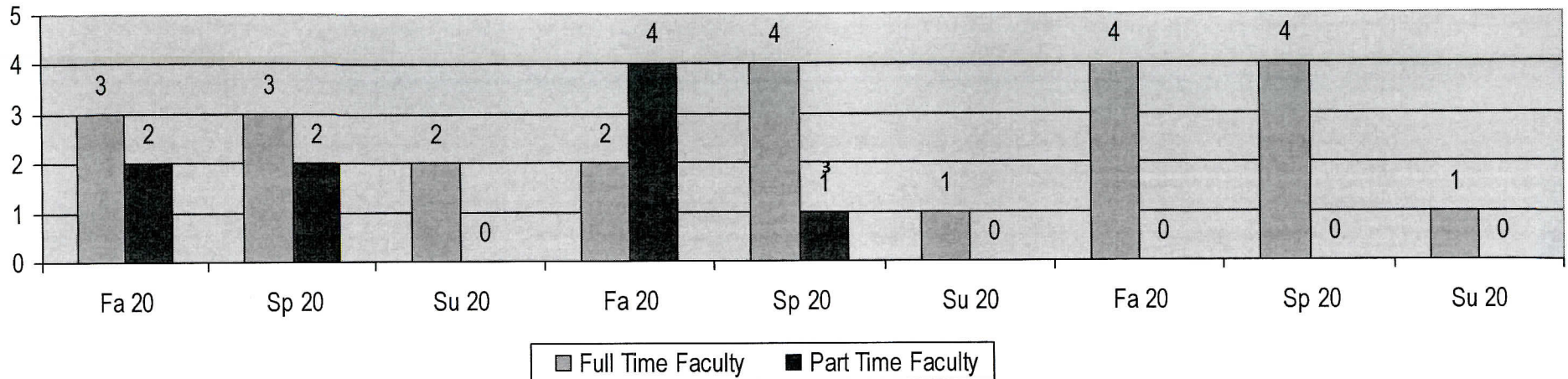
Classes usually have students enrolled between 5 to 10 or between 10 to 19. This is a good number of students because Instructors are more personalized with their students by being one on one with them.

Figure 4. Class Offering



Total program courses taught range between 10 to 15 and most of the classes are lecture only classes.

Figure 5. Faculty Head Count



The program needs at least 1 more full time faculty. With this additional full time faculty, there won't be any need to hire adjunct instructors.

NOTE: Full Time Faculty refers to full time faculty in the program/department. A Part Time Faculty includes adjuncts as well as Full Time Faculty that are teaching courses not within their program/department. These Full Time Faculty are assisting other programs outside of their own, therefore, are considered Part Time Faculty.

Table 1. Faculty to Class Size Ratio (program headcount).

Ratio	Fall 20__	Spring 20__	Summer 20__	Fall 20__	Spring 20__	Summer 20__	Fall 20__	Spring 20__	Summer 20__
Full Time Faculty (F : S)	_03_:82__	_03:145__	_02:12__	_02:79__	_04:137__	_01:03__	_04:_153_	_04:_139_	_01:05__
Part Time Faculty (F : S)	_02:75__	_02:19__	_0_:0__	_04:86__	_01:16__	_0_:0__	_0:_0_	_0:_0_	_0_:0__

Faculty to class ratio is good. The number of students to 1 faculty still gives the close interaction with student and instructor.

2.0 Student Learning and Curriculum

How many program courses are there? (refer to catalog)	%of courses with Identified CLOs	% of course outlines updated	% of courses whose Textbooks are updated (outline reflects change)	% of PLOs aligned with ILOs
12	100%	1%	0	100%

Last update on course outlines was 2009 for all BA Program courses except for BA 223 Internship whose course outline and CLOs were updated and approved in the Fall of 2014. A meeting with CPC in December of 2015 that was to approve the course outlines and CLOs for the rest of the BA program courses resulted that all BA program courses curriculums should be revisited and revised so that they do not follow the textbooks. Once the curriculums are revised then the course outlines should be made to follow the curriculums, and the deadline that was set for the revisions and course outline updates is to be in May of 2016.

3.0 Course Assessment Data

SAMPLE

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Fall 2012	ED 110	CLO 4 – PLO 1 CLO 2,3,5 – PLO 2 CLO 1,4 – PLO 4 CLO 4 – PLO 5	70% of students performed at proficiency level for all CLOs except CLO 4; therefore, more time is needed to be spent in discussion of ethics of teaching.

Year 1: School Year Fall 2012-Summer 2013

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Fall 2012	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 130	CLO 1-4-PLO 1 CLO 1-4-PLO 3 CLO 1-PLO 4 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 212	CLO 1-5-PLO 1 CLO 1,5-PLO 2 CLO 1-5-PLO 3	70% of students performed at proficiency level for all CLOs.
	BA 214	CLO 2-PLO 2 CLO 1-5-PLO 4 CLO 1-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs.
Spring 2013	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	54% of students performed at proficiency level for all CLOs, and this was because the Instructor who was assigned to this course was newly hired and lacked any teaching experience. Action is to provide professional training on teaching strategies for the Instructor.
	BA 123	CLO 1-7-PLO 1 CLO 1,6-PLO 2 CLO 6,7-PLO 3	51% of students performed at proficiency level for all CLOs, therefore more time is needed to be spent in business math problem

			demonstrations and more in-class problem exercises.
	BA 131	CLO 1-5-PLO 1 CLO 1-5- PLO 3	70% of students performed at proficiency level for all CLOs.
	BA 159	CLO 1,2,4-PLO 2 CLO 1,3,4-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 219	CLO 1-5-PLO 1 CLO 1,5-PLO 2 CLO 1-5-PLO 3 CLO 3-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs.
	BA 220	CLO 1,2-PLO 1 CLO 2,3-PLO 2 CLO 1-5-PLO 3 CLO 2,3-PLO 5	69% of students performed at proficiency level for all CLOs, therefore more time is needed to be spent in discussion for each of the CLOs.
	BA 222	CLO 2-PLO 1 CLO 2,3-PLO 2 CLO 1,4-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs.

Year 2: School Year Fall 2013-Summer 2014

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Fall 2013	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 130	CLO 1-4-PLO 1 CLO 1-4-PLO 3 CLO 1-PLO 4 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs, except for CLO 4, therefore more time is needed to be spent in discussion in the analysis and creation of adjusting and closing entries and posting to ledgers and trial balance.
	BA 212	CLO 1-5-PLO 1 CLO 1,5-PLO 2 CLO 1-5-PLO 3	70% of students performed at proficiency level for all CLOs.
Spring 2014	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 123	CLO 1-7-PLO 1 CLO 1,6-PLO 2 CLO 6,7-PLO 3	Only 70% of students performed at proficiency level for CLO 4, therefore more time is needed to be spent on the rest of the CLOs.
	BA 131	CLO 1-5-PLO 1 CLO 1-5- PLO 3	70% of students performed at proficiency level for all CLOs.
	BA 159	CLO 1,2,4-PLO 2 CLO 1,3,4-PLO 5	70% of students performed at proficiency level for all CLOs, except for CLO 1 therefore more time is needed to be spent on discussing the concepts and theories of macroeconomics.
	BA 213	CLO 1-5-PLO 1 CLO 4-PLO 2 CLO 1-5-PLO 3 CLO 1,3-PLO 4	70% of students performed at proficiency level for all CLOs.
	BA 219	CLO 1-5-PLO 1	70% of students performed at proficiency level for

		CLO 1,5-PLO 2 CLO 1-5-PLO 3 CLO 3-PLO 5 CLO 1-5-PLO 6	all CLOs.
	BA 220	CLO 1,2-PLO 1 CLO 2,3-PLO 2 CLO 1-5-PLO 3 CLO 2,3-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 222	CLO 2-PLO 1 CLO 2,3-PLO 2 CLO 1,4-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs, except for CLO 1, therefore more time is needed to be spent on the CLO.
	BA 223	CLO 2,3,4-PLO 1 CLO 2,3,4-PLO 2 CLO 2,3,4-PLO 3 CLO 4-PLO 4 CLO 5,6-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs.

Year 3: School Year Fall 2014-Summer 2015

Semester Assessed	Course Assessed	CLO - PLO Alignment	Results of Assessments
Fall 2014	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 123	CLO 1-7-PLO 1 CLO 1,6-PLO 2 CLO 6,7-PLO 3	70% of students performed at proficiency level for all CLOs.
	BA 130	CLO 1-4-PLO 1 CLO 1-4-PLO 3 CLO 1-PLO 4 CLO 1-PLO 5	None of the students performed at proficiency level for all CLOs, therefore more time is needed to be spent on each of the CLOs and also to seek ways to motivate students in their studies.
	BA 212	CLO 1-5-PLO 1 CLO 1,5-PLO 2 CLO 1-5-PLO 3	70% of students performed at proficiency level for all CLOs, except for CLO 2 & CLO 3, therefore more time is needed to be spent on these CLOs.
Spring 2015	BA 110	CLO 4,5-PLO1 CLO2,3,5-PLO 3 CLO 1-PLO 5	70% of students performed at proficiency level for all CLOs.
	BA 123	CLO 1-7-PLO 1 CLO 1,6-PLO 2 CLO 6,7-PLO 3	56% of the students performed at proficiency level for all CLOs, and so more time will be spent on each CLOs.
	BA 131	CLO 1-5-PLO 1 CLO 1-5- PLO 3	70% of students performed at proficiency level for all CLOs, except for CLO 3 and CLO 4, therefore more time will be spent on these CLOs.
	BA 219	CLO 1-5-PLO 1 CLO 1,5-PLO 2 CLO 1-5-PLO 3 CLO 3-PLO 5 CLO 1-5-PLO 6	100% of students performed at proficiency level for all CLOs.

	BA 222	CLO 2-PLO 1 CLO 2,3-PLO 2 CLO 1,4-PLO 5 CLO 1-5-PLO 6	70% of students performed at proficiency level for all CLOs.
Summer 2015	BA 223	CLO 2,3,4-PLO 1 CLO 2,3,4-PLO 2 CLO 2,3,4-PLO 3 CLO 4-PLO 4 CLO 5,6-PLO 5 CLO 1-5-PLO 6	100% of students performed at proficiency level for all CLOs.

4.0 Program Learning Outcomes (PLOs) Assessment

SAMPLE

List PLOs	Proficiency Levels	Results of Assessments
ED PLO #1	ED110- CLO#4-75% ED120- CLO#1 -77% ED151- CLO#1,2,3- 88% ED200- CLO#1,2 -84% ED204- CLO#1 – 92%	83% of the students reached the proficiency level for ED PLO #1. No action is needed.
ED PLO #2		

List PLOs	Proficiency Level	Results of Assessments
BA PLO #1	BA 110 CLO #4,5-83% BA 123 CLO #1-7-50% BA 130 CLO#1-4-69% BA 131 CLO #1-5-81% BA 212 CLO #1-5-92% BA 213 CLO #1-5-83% BA 219 CLO# 1-5-68% BA 220 CLO#1,2-82% BA 222 CLO#2-97% BA 223 CLO #2-4 -100%	81% of the students reached the proficiency level for BA PLO #1. No action is needed.
BA PLO #2	BA 123 CLO #1,6-46% BA 159 CLO #1,2,4-69% BA 212 CLO #1,5-88% BA 213 CLO #4-84% BA 214 CLO # 2-85% BA 219 CLO #1,5-88% BA 220 CLO 2,3-71% BA 222 CLO 2,3-92% BA 223 CLO 2,3,4-100%	80% of the students reached the proficiency level for BA PLO #2. No action is needed.
BA PLO #3	BA 110 CLO #2,3,5-76% BA 123 CLO #6,7-34% BA 130 CLO #1-4-69% BA 131 CLO #1-5-81% BA 212 CLO #1-5-81% BA 213 CLO #1-5-83%	76% of the students reached the proficiency level for BA PLO #3. No action is needed.

	BA 219 CLO #1-5-86% BA 220 CLO #1-5-73% BA 223 CLO #2,3,4-100%	
BA PLO #4	BA 130 CLO #1-72% BA 213 CLO #1,3-0 BA 214 CLO #1-5-85% BA 223 CLO #4-100%	86% of the students reached the proficiency level for BA PLO #4. No action is needed.
BA PLO #5	BA 110 CLO # 1-79% BA 130 CLO #1-72% BA 159 CLO #1,3,4-69% BA 214 CLO #1-85% BA 219 CLO #3-83% BA 220 CLO #2,3-71% BA 222 CLO #1,4-77% BA 223 CLO #5,6-100%	80% of the students reached the proficiency level for BA PLO #5. No action is needed.
BA PLO #6	BA 214 CLO #1-5-85% BA 219 CLO #1-5-86% BA 222 CLO #1-5-84% BA 223 CLO #1-5-100%	89% of the students reached the proficiency level for BA PLO #6. No action is needed.

5.0 Evaluation of Previous Program Review Action Plans

Indicate the status of the previous program review action plans

Action Plan Activity/Objectives	Status Complete/Ongoing/Incomplete	Remarks
Internship Modification	Complete	The modification for the Internship course has been approved by the CPC and has been implemented.
Hiring of an Instructor who is a Certified Public Accountant.	Dismissed	The President of the college pointed out that the college does not have the money to pay the salary of a person who is a certified public accountant. He then recommended that the instructors who are already on board and lacked the expertise in some of the BA courses could get training on these specific courses so that they will be more able to teach the courses.
Computer Lab for the program.	Dismissed.	The President of the college also pointed out that there are enough computer labs to aid the computerized accounting course which is a 200 level course that only the graduating students for the BA program are required to take and the number of students run between 2 to 5 students at the most.

6.0 Action Plans

Based on this program review results, describe the program action plan for the next three (3) academic years. Include necessary resources.

Action Plan Activity/Objectives	How will this action plan improve student learning outcomes? (CLO, PLO, ILO)	Needed Resources (if any)	Timeline
Course Curriculum Modification for all program courses.	The course curriculums now were made following the textbooks, so when a textbook is updated then we have to redo the curriculum and course outline. Thus, by modifying the curriculum so that it will not follow any textbook, we can change the textbook without having to redo the curriculum. Once the curriculum is set than the course outline will be more focused on the important areas of the course which will improve student learning outcomes.		June 2016.
Course Outline Updates for all program courses	Course Outlines are outdated so needs to be updated to be in line with the curriculum in order to improve student learning outcome.		June 2016

7.0 Resource Requests

Type of Resource	Description	Estimated Amount Requested	Justification
Personnel	1 instructor with an Accounting Degree	\$20,000-\$25,000 per annum.	Since the BA instructors on board do not hold any accounting degree, this Instructor will help teach the upper level accounting courses to meet the needs of the students.
Facilities	N/A	N/A	N/A
Equipment	Projector/Desk Top Computer	\$2,000	The program needs a projector because most of the lectures are better presented with power points. Also because of the break-in, it would be much safer if we had desk top computers along with Lap tops.
Supplies	Instructional Materials such as Instructor's Manuals for all program courses.	\$3,000-\$5,000	Need Instructor's Manuals to help assist in lesson planning and to better deliver the information to students.
Software	Quickbook Accounting	\$2,000-\$5,000	The Peachtree accounting software is not very user friendly so students have a hard time doing their work.
Training	Professional	\$4,000	Instructors should attend some professional workshops

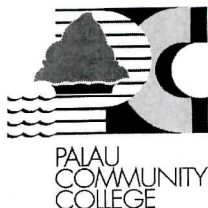
	Training on Teaching		that relate to teaching and how to better improve student learning.
Other	N/A	N/A	N/A
Total		\$41,000	

Appendix B: Provide Program Learning Outcomes (PLOs)

Appendix C: Provide program mapping that shows alignment of CLOs – PLOs – ILOs

Appendix D: Provide signature assignment form

Appendix E: Provide all supporting evidence for this review



Business Accounting (BA) Program Learning Outcomes (PLOs)

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

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Direction: During the program experience, the program learning outcomes (PLOs) will be assessed through the use of signature assignments of course learning outcomes which are aligned with the PLOs. A grading scale will be used to determine the students' proficiency levels of each PLO using specifically aligned assignments. The numerical rating of 5,4,3,2, and 1 are not intended to represent the traditional school grading system of A,B,C,D and F. The descriptions associated with each of the numbers focused on the level of student performance for each of the program learning outcomes listed below.

Rating Scale: 5 Excellent
4 Above-Average
3 Average.
2 Below Average
1 Unacceptable.

PLO # 1: Students will be able to apply accounting procedures and practices to prepare financial statement for profit and non-profit organizations.

5	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 90 – 100% accuracy.
4	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 80 – 89% accuracy.
3	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 70 – 79% accuracy.
2	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 65 – 69% accuracy.
1	Students demonstrates skills and knowledge in recording, classifying, summarizing, analyzing, and interpreting accounting information and prepare financial statements in accordance with accounting principles with 64% or below.

PLO # 2: Students will be able to apply computer skills and knowledge of accounting information system to support accounting function.

5	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 90 – 100% accuracy.
4	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 80 – 89% accuracy.
3	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 70 – 79% accuracy.
2	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 65 – 69% accuracy.
1	Student demonstrates business math skills, computer skills, and knowledge in accounting software in accounting documents preparation with 64% or below

PLO # 3: Students will demonstrate the ability to perform accounting and financial management operations associated with business management and not for business organizations.

5	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 90 – 100% accuracy.
4	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 80 – 89% accuracy.
3	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 70 – 79% accuracy.
2	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 65 – 69% accuracy.
1	Student demonstrates skills and knowledge in accounting and financial management in planning, directing, and controlling financial performance with 64% or below.

PLO # 4: Students will demonstrate better understanding of business laws and regulations associated with general business environment.

5	Student demonstrates understanding of business laws and regulations and importance of business ethics with 90 - 100% accuracy.
4	Student demonstrates understanding of business laws and regulations and importance of business ethics with 80 - 89% accuracy.
3	Student demonstrates understanding of business laws and regulations and importance of business ethics with 70 - 79% accuracy.
2	Student demonstrates understanding of business laws and regulations and importance of business ethics with 65 - 69% accuracy.

1	Student demonstrates understanding of business laws and regulations and importance of business ethics with 64% or below.
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PLO #5: Students will be able to analyze economic and legal issues associated with government, business, and consumer environment.

5	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 90 - 100% accuracy.
4	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 80 - 89% accuracy.
3	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 70 - 79% accuracy.
2	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 65 - 69% accuracy.
1	Student demonstrates critical thinking skills in indentifying and analyzing economic problems and providing possible solutions with 64% or below.

PLO #5: Students will demonstrate professionalism in their work.

5	Student demonstrates the ability to take responsibility and apply independent learning in their work with 90 - 100% accuracy.
4	Student demonstrates the ability to take responsibility and apply independent learning in their work with 80 - 89% accuracy.
3	Student demonstrates the ability to take responsibility and apply independent learning in their work with 70 - 79% accuracy.
2	Student demonstrates the ability to take responsibility and apply independent learning in their work with 65 - 69% accuracy.
1	Student demonstrates the ability to take responsibility and apply independent learning in their work with 64% or below.

BUSINESS ACCOUNTING PROGRAM MAP (BA)

COURSE	PLO 1 (Accounting Procedures) Students will be able to apply accounting procedures and practices to prepare financial statement for profit and non-profit organizations.	PLO 2 (Communication Skills) Students will be able to apply computer skills and knowledge of accounting information system to support accounting function	PLO 3 (Profit and Non-Profit Management) Students will demonstrate the ability to perform accounting and financial management operations associated with business management and not for business organizations	PLO 4 (Business Laws and Regulations) Students will demonstrate better understanding of business laws and regulations associated with general business environment	PLO 5 (Economic and Legal Issues/Critical Thinking) Students will be able to analyze economic and legal issues associated with government, business, and consumer environment	PLO 6 (Professionalism) Graduates will demonstrate professionalism in their work	Institutional Learning Outcomes (ILOs)
BA110	CLO4-5		CLO 2-3, 5		CLO 1		ILO 3, 5
BA123	CLO 1-7	CLO 1, 6	CLO 6-7				ILO 1-3
BA 130	CLO 1-4		CLO 1-4	CLO 1	CLO 1		ILO 1-5
BA 131	CLO 1-5		CLO 1-5				ILO 1, 3
BA159		CLO 1-2,4			CLO 1,3-4		ILO 1-5
BA212	CLO 1-5	CLO 1,5	CLO 1-5				ILO 1-3, 5
BA213	CLO 1-5	CLO 4	CLO 1-5	CLO 1,3			ILO 1-3, 5
BA 214		CLO 2		CLO 1-5	CLO 1	CLO 1-5	ILO 1-2, 4-5
BA219	CLO 1-5	CLO 1,5	CLO 1-5		CLO 3	CLO 1-5	ILO 1-3, 5
BA220	CLO 1-2	CLO 2-3	CLO 1-5		CLO 2-3		ILO 1-2, 5
BA222	CLO 2	CLO 2-3			CLO 1, 4	CLO 1-5	ILO 1-3, 5
BA223	CLO 2-4	CLO 2-4	CLO 2-4	CLO 4	CLO 5-6	CLO 1-5	ILO 1-3, 5

Signature Assignments

BUSINESS ACCOUNTING PROGRAM (BA)

Course Number:	Course Title:	Semester Credit:	Signature Assignments:
BA 110	Introduction to Business	3	<ul style="list-style-type: none">• Mid-Term• Final Exam• Test
BA 123	Applied Business Mathematics	3	<ul style="list-style-type: none">• Test• Midterm• Final Exam
BA 130	Accounting Principles I	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 131	Accounting Principles II	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 159	Principles of Macroeconomics	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 212	Intermediate Accounting I	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 213	Basic Business Finance	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 214	Business Law	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 219	Intermediate Accounting II	3	<ul style="list-style-type: none">• Mid-Term• Final Exam
BA 220	Government Accounting	3	<ul style="list-style-type: none">• Research Project• Mid-Term• Final Exam
BA 222	Computerized Accounting	3	<ul style="list-style-type: none">• Practical Application• Mid-Term• Final Exam
BA 223	Internship OR	3	<ul style="list-style-type: none">• Internship Training Form
BA 224	Service Learning	4	