# 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** |
| 1. **Accounting Procedures:** Apply accounting procedures and practices to prepare financial statements for profit and non-profit organizations. 2. **Communication Skills**: Apply computer skills and knowledge of accounting information system to support accounting functions. 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 the general business environment**.** 5. **Economic and Legal Issues/Critical Thinking:** Analyze economic and legal issues associated with government, business, and the consumer environment. 6. **Professionalism:** Demonstrate professionalism in their work. | 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**

# 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 a ten-key calculating machine that is 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 of businesses organized as proprietorship and partnership and the principles of double-entry accounting. The course will introduce students to the accounting equation and the T-Account device. Students will learn to analyze business transactions into their debit and credit parts, journalize transactions using general journals, post to general ledgers, prepare the trial balance and adjustment sections of the worksheet, and to prepare simple financial statements as well as closing of the books at the end of a fiscal period.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 for proprietorship and partnership, various accounting terminologies, and to 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** |  |  |  |

# BA212 - Intermediate Accounting I

This course covers primary accounting principles in business and develops the ability to use a basic accounting system within a framework of modern theory. Upon a completion of this course the student should be able to demonstrate knowledge and understanding in identifying, recording and reporting accounting information; preparing and analyzing financial statements, accounting cycle, and proper transactions for a merchandizing business; and illustrating the integral principles and components of technology-based accounting 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. 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** |  |

**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 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 fundamental accounting courses in a computerized environment. The students will use accounting software to create a company and complete the accounting cycle as applied to sole proprietorship, a partnership, and/or a corporation.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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. Discuss the various issues and concepts dealing with computerized accounting worldwide, including awareness in the need to standardize the preparation and reporting of financial information required and done globally. |  |  |  |  | **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 a site supervisor. | **X** | **X** | **X** | **X** | **X** | **X** |  | **X** | **X** | **X** | **X** | **X** | **X** |