

**Business
Institutional (ILO), Program (PLO), and Course (SLO) Alignment**

Program: Accounting		Number of Courses: 8	Date Updated	Submitted by						
ILO Rating Rubric										
<p>4 - A major focus of the course. Direct instruction is provided. Students are evaluated multiple times (and possibly in various ways) throughout the course.</p> <p>3 - An important part of the course. Some direct instruction is provided and students are evaluated on the concepts once or twice within the course.</p> <p>2- Only a minor focus of the course. Some instruction is given in the area but students are not formally evaluated on the concepts.</p> <p>1- May be tangentially part of the class, but is not directly taught or evaluated or is not part of the course at all.</p>										
Institutional Learning Outcomes (ILOs)	I. Content Knowledge	II. Critical, Creative, and Analytical Thinking	III. Communication and Comprehension	IV. Professional and Personal Growth	V. Community and Collaboration	VI. Information and Technology Literacy				
Overall Program Rating	4	4	3	4	2	3				
Program Level					ILOs to PLOs Alignment (Rate 1-4)					
					I	II	III	IV	V	VI
PLO # 1: Process, summarize, analyze, and evaluate accounting data in accordance with generally accepted accounting principles.					4	4	3	4	2	3
PLO #2: Solve a variety of financial and managerial accounting problems.					4	4	3	4	2	3
PLO #3: Understand and utilize accounting concepts and terminology.					4	4	3	4	2	3

Course Level SLOs	Course to Program SLO Alignment <i>Mark with an X if you will use the course when assessing your PLO.</i>			ILOs to Course SLOs Alignment (Rate 1-4)					
	P1	P2	P3	I	II	III	IV	V	VI
Business 1A Financial Accounting SLO #1: Evaluation Evaluate the financial position and profitability of the business entity using various financial ratios.	X			4	4	3	4	2	3
SLO #2: Problem Solving Solve a comprehensive accounting problem that involves preparation of 3 of the 4 basic financial statements, which include the balance sheet, the income statement, and the statement of retained earnings.		X		4	4	3	4	2	3
SLO #3: Concepts & Terminology Understand and utilize financial accounting concepts and terminology.			X	4	4	3	4	2	3
Business 1B Managerial Accounting: SLO #1: Preparation Demonstrate competency in preparing the Statement of Cash Flows for a business entity.	X			4	4	3	4	2	3
SLO #2: Problem Solving Analyze and solve problems pertaining to various costing systems, operational budgeting, and capital budgeting.		X		4	4	3	4	2	3
SLO #3: Concepts & Terminology Understand and utilize managerial accounting concepts and terminology.			X	4	4	3	4	2	3

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	P1	P2	P3	I	II	III	IV	V	VI
Business 3 QuickBooks: SLO #1: Accounting Software Utilize accounting software to prepare journals, ledgers, and financial statements of the business entity.	X			4	4	3	4	2	3
SLO #2: Reports and Graphs Prepare and use a variety of reports and graphs to analyze the results of business accounting operations.	X			4	4	3	4	2	3
SLO #3: Concepts and Terminology Understand the concepts and terminology utilized by accounting software packages.			X						
Business 4 Cost Accounting: SLO #1: Concepts and Terminology Understand cost accounting concepts and terminology.			X	4	4	3	4	2	3
SLO #2: Transactions Journalize and summarize cost accounting transactions.	X			4	4	3	4	2	3
SLO #3: Solving Problems Solve theoretical and practical cost accounting problems relating to job order costing, process costing, standard costing and variance analysis, and budgeting.		X		4	4	3	4	2	3

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	P1	P2	P3	I	II	III	IV	V	VI
Business 5A Income Tax Accounting: SLO #1: Preparation Prepare a correct form 1040 tax return including the necessary forms and schedules.	X			4	4	3	4	2	3
SLO #2: Schedule C Prepare a correct Schedule C including the necessary forms and schedules.	X			4	4	3	4	2	3
SLO #3: Schedule E Prepare a correct Schedule E including the necessary forms and schedules.	X			4	4	3	4	2	3
Business 5C Income Tax Microcomputer Applications: SLO #1: Preparation Using taxation software, students will be able to prepare an accurate tax return for an individual taxpayer given a set of personal financial parameters, such as income inclusions and exclusions, deductions, adjustments, capital gains and losses, tax credits, etc.	X			4	4	3	4	2	3
SLO #2: Schedule C Using Software Using taxation software, prepare a Schedule C for a sole proprietorship, given a set of business parameters such as gross income, returns and allowances, cost of goods sold, and business expenses, including the calculation of depreciation.	X			4	4	3	4	2	3
SLO #3: Schedule E Using Software Using taxation software, prepare Schedule E for a rental activity, given a set of business parameters such as rental income and rental expenses, include the calculation of depreciation.	X			4	4	3	4	2	3