

***FACILITATORS: DUE DATE TO SLO COORDINATORS IS FRIDAY, SEPTEMBER 5, 2014.***

ACCOUNTING				
Institutional (ILO), Program (PLO), and Course (SLO) Alignment				
Program: <b>Accounting</b>		Number of Courses: 8	Date Updated: 07.23.2014	Submitted by: Kurt Hull, ext. 3775 Ana Milosevic, ext. 3784
ILOs	1. Critical Thinking <i>Students apply critical, creative and analytical skills to identify and solve problems, analyze information, synthesize and evaluate ideas, and transform existing ideas into new forms.</i>	2. Communication <i>Students effectively communicate with and respond to varied audiences in written, spoken or signed, and artistic forms.</i>	3. Community and Personal Development <i>Students are productive and engaged members of society, demonstrating personal responsibility, and community and social awareness through their engagement in campus programs and services.</i>	4. Information Literacy <i>Students determine an information need and use various media and formats to develop a research strategy and locate, evaluate, document, and use information to accomplish a specific purpose. Students demonstrate an understanding of the legal, social, and ethical aspects related to information use.</i>
<b>SLO-PLO-ILO ALIGNMENT NOTES:</b>				
Mark boxes with an 'X' if: SLO/PLO is a major focus or an important part of the course/program; direct instruction or some direct instruction is provided; students are evaluated multiple times (and possibly in various ways) throughout the course or are evaluated on the concepts once or twice within the course.				
DO NOT mark with an 'X' if: SLO/PLO is a minor focus of the course/program and some instruction is given in the area but students are not formally evaluated on the concepts; or if the SLO/PLO is minimally or not at all part of the course/program.				
PLOs	PLO to ILO Alignment <i>(Mark with an X)</i>			
	1	2	3	4
<b>PLO #1 Accounting Principles</b> Process, summarize, analyze, and evaluate accounting data in accordance with generally accepted accounting principles.	X			X
<b>PLO #2 Solving Problems</b> Solve a variety of financial and managerial accounting problems.	X			X
<b>PLO #3 Concepts and Terminology</b> Understand and utilize accounting concepts and terminology.	X	X		X

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SLOs	SLO to PLO Alignment <i>(Mark with an X)</i>			COURSE to ILO Alignment <i>(Mark with an X)</i>			
	P1	P2	P3	1	2	3	4
<b>BUS 1A Financial Accounting: SLO #1 Evaluation</b> Evaluate the financial position and profitability of the business entity using various financial ratios.	X						
<b>BUS 1A Financial Accounting: SLO #2 Problem Solving</b> 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					
<b>BUS 1A Financial Accounting: SLO #3 Concepts and Terminology</b> Understand and utilize financial accounting concepts and terminology.			X				
<b>BUS 1B Managerial Accounting: SLO #1 Preparation</b> Demonstrate competency in preparing the Statement of Cash Flows for a business entity.	X						
<b>BUS 1B Managerial Accounting: SLO #2 Problem Solving</b> Analyze and solve problems pertaining to various costing systems, operational budgeting, and capital budgeting.		X					
<b>BUS 1B Managerial Accounting: SLO #3 Concepts and Terminology</b> Understand and utilize managerial accounting concepts and terminology.			X				
<b>BUS 2A Intermediate Accounting: SLO #1 Concepts and Terminology</b> Understand the concepts and terminology used in Accounting Information Systems, the basic accounting process, and key financial statements.			X				
<b>BUS 2A Intermediate Accounting: SLO #2 Analyzing and Preparation</b> Analyze transactions, prepare journal entries recording those transactions, and prepare Balance Sheets, Income Statements, Statements of Changes in Stockholders' Equity.	X						
<b>BUS 2A Intermediate Accounting: SLO #3 Problem Solving</b> Solve a variety of problems related to the accounting for cash, receivables, inventory, long term assets, income measurement, profitability analysis, and the time-value of money.		X					
<b>BUS 2B Intermediate Accounting: SLO #1 Concepts and Terminology</b> Understand the concepts and terminology covering the accounting for investments in financial assets, liabilities, stockholders' equity and error corrections.			X				
<b>BUS 2B Intermediate Accounting: SLO #2 Problem Solving</b> Solve a variety of problems related to the accounting for financial assets and investments in equity securities, current and long term liabilities, income taxes, pension costs and other post-retirement benefits, stockholders equity, and error corrections.		X					
<b>BUS 2B Intermediate Accounting: SLO #3 Analyzing and Preparation</b> Analyze transactions, prepare journal entries recording those transactions, and prepare Balance Sheets, Income Statements, Statements of Changes in Stockholders' Equity.	X						

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SLOs	SLO to PLO Alignment <i>(Mark with an X)</i>			COURSE to ILO Alignment <i>(Mark with an X)</i>			
	P1	P2	P3	1	2	3	4
<b>BUS 3 QuickBooks: SLO #1 Accounting Software</b> Utilize accounting software to prepare journals, ledgers, and financial statements of the business entity.	X						
<b>BUS 3 QuickBooks: SLO #2 Reports and Graphs</b> Prepare and use a variety of reports and graphs to analyze the results of business accounting operations.	X						
<b>BUS 3 QuickBooks: SLO #3 Concepts and Terminology</b> Understand the concepts and terminology utilized by accounting software packages.			X				
<b>BUS 4 Cost Accounting: SLO #1 Concepts and Terminology</b> Understand cost accounting concepts and terminology.			X				
<b>BUS 4 Cost Accounting: SLO #2 Transactions</b> Journalize and summarize cost accounting transactions.	X						
<b>BUS 4 Cost Accounting: SLO #3 Problem Solving</b> Solve theoretical and practical cost accounting problems relating to job order costing, process costing, standard costing and variance analysis, and budgeting.		X					
<b>BUS 5A Income Tax Accounting: SLO #1 Preparation</b> Prepare a correct form 1040 tax return including the necessary forms and schedules.	X						
<b>BUS 5A Income Tax Accounting: SLO #2 Schedule C</b> Prepare a correct Schedule C including the necessary forms and schedules.	X						
<b>BUS 5A Income Tax Accounting: SLO #3 Schedule E</b> Prepare a correct Schedule E including the necessary forms and schedules.	X						
<b>BUS 5C Income Tax Microcomputer Applications: SLO #1 Preparation</b> 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						
<b>BUS 5C Income Tax Microcomputer Applications: SLO #2 Schedule C Using Software</b> 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						
<b>BUS 5C Income Tax Microcomputer Applications: SLO #3 Schedule E Using Software</b> 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						