

ACCOUNTING COURSE QUALITY STANDARDS

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ACC-131

1. Understand basic accounting terminology.

- 1.1. Describe the business entity concept.
- 1.2. Explain the function of accounting in business.
- 1.3. Describe the profession of accounting.
- 1.4. Summarize the development and use of generally accepted accounting principles (GAAP).
- 1.5. State the basic accounting equation.
- 1.6. Define the following terms: asset, liability, owner's equity, revenue, and expense.
- 1.7. Classify the effect of transactions on assets, liabilities, and owner's equity.
- 1.8. Identify the four principle financial statements.
- 1.9. Explain how the financial statements interrelate.
- 1.10. Prepare an Income Statement of Owner's Equity, and Balance Sheet for a service oriented sole proprietorship.

2. Analyze business transactions.

- 2.1. Explain the characteristics of an account.
- 2.2. Understand the relationship between debits, credits, and the basic accounting equation.
- 2.3. List the rules of debit and credit for recording changes in asset, liability, owner's equity, revenue, expense, and drawing accounts.
- 2.4. Prepare general journal entries.
- 2.5. Post transactions to the general ledger.
- 2.6. Prepare a trial balance.
- 2.7. Use a trial balance to discover and correct errors.
- 2.8. Prepare correcting journal entries.
- 2.9. Understand the need for a chart of accounts.
- 2.10. Create an adaptable chart of accounts.

3. Utilize the matching concept during the adjusting process.

- 3.1. Define matching, and explain how it relates to the accrual basis of accounting.
- 3.2. Explain why adjustments are necessary.
- 3.3. List the characteristics of an adjusting entry.
- 3.4. Distinguish between accruals and deferrals.
- 3.5. Classify each type of adjusting entry.
- 3.6. Journalize entries for accounts requiring adjustment.
- 3.7. Understand the nature and purpose of depreciation.
- 3.8. Prepare journal entries to record depreciation.
- 3.9. Post adjustments to the general ledger.
- 3.10. Prepare an adjusted trial balance.
- 3.11. Prepare journal entries using alternate method for recording deferrals.

4. Complete the accounting cycle.

- 4.1. Prepare a work sheet.
- 4.2. Prepare financial statements from a work sheet.
- 4.3. Classify balance sheet accounts.
- 4.4. Prepare closing entries.
- 4.5. Post closing entries to the general ledger.
- 4.6. Prepare a post-closing trial balance.
- 4.7. Prepare reversing entries.
- 4.8. Compare and contrast the terms fiscal year, natural business year, and calendar year.
- 4.9. Identify the seven steps of the accounting cycle.

5. Understand and utilize accounting system variations.

- 5.1. Define an accounting system and describe its implementation.
- 5.2. Journalize and post transactions in a manual accounting system that uses subsidiary ledgers and special journals.
- 5.3. Describe and design examples of additional subsidiary ledgers and modified special journals.
- 5.4. Discuss the benefits of a computerized accounting system.

- 5.5. Apply QuickBooks accounting software to revenue and expense problems.
- 5.6. List the objectives of internal control.
- 5.7. Identify the elements of internal control.
- 6. Use the perpetual inventory method for merchandise transactions.**
 - 6.1. Distinguish between a service business and a merchandising business.
 - 6.2. Define merchandise inventory.
 - 6.3. Describe costs which should be included in inventory.
 - 6.4. Identify and use credit terms of an invoice.
 - 6.5. Identify and discuss legal impact of shipping terms of an invoice.
 - 6.6. Journalize entries for merchandise, including:
 - a. Merchandise purchases, purchase discounts, and purchase returns and allowances.
 - b. Cash sales, sales on account, credit card sales, sales discounts, sales returns and allowances, and sales taxes.
 - c. Transportation costs.
 - d. Inventory shrinkage.
 - 6.7. Use QuickBooks for buying and selling inventory.
 - 6.8. Distinguish between a single step and a multiple step income statement.
 - 6.9. Prepare a multiple stem Income Statement for a merchandising business.
 - 6.10. Describe the accounting cycle for a merchandising business.
 - 6.11. Prepare a chart of accounts for a merchandising business.
- 7. Use the periodic inventory method for merchandising transactions.**
 - 7.1. Distinguish between the perpetual and periodic inventory methods.
 - 7.2. Prepare journal entries for merchandise inventory, including:
 - a. Merchandise purchases, purchase discounts, and purchase returns and allowances.
 - b. Cash sales, sales on account, credit card sales, sales discounts, sales returns and allowances, and sales taxes.
 - c. Transportation costs.
 - 7.3. State the basic inventory equation.
 - 7.4. Determine cost of merchandise sold under the periodic inventory method, using the basic inventory equation.
 - 7.5. Prepare a multiple step income statement for a merchandising business, with an expanded cost of goods sold section.
 - 7.6. Prepare adjusting and closing entries for periodic inventory accounts.
 - 7.7. Discuss end of period differences between inventory methods.
- 8. Control for cash.**
 - 8.1. Identify items which should be included in "Cash".
 - 8.2. Discuss importance of internal controls for cash.
 - 8.3. Describe methods for controlling cash receipts.
 - 8.4. Describe methods for controlling cash payments.
 - 8.5. Prepare a payment voucher.
 - 8.6. Describe the nature of a bank account.
 - 8.7. Prepare a two-section bank reconciliation.
 - 8.8. Discuss the operation of a petty cash fund.
 - 8.9. Prepare journal entries for petty cash transactions.
 - 8.10. Present full cash disclosures needed on balance sheet.
- 9. Account for receivables and investments.**
 - 9.1. List the common classifications of receivables.
 - 9.2. Identify the characteristics of accounts receivable, notes receivable, and investments.
 - 9.3. Journalize the entries for the direct write-off of uncollectible receivables.
 - 9.4. Journalize the entries for the allowance method for uncollectibles.
 - 9.5. Determine estimates of uncollectible receivables based on percentages of sales and receivables.
 - 9.6. Determine estimates of uncollectible receivables using an aging of receivables.
 - 9.7. Determine interest on notes receivable.

- 9.8. Journalize the entries for notes receivable transactions, including discounted notes receivable and dishonored notes receivable.
- 9.9. Determine valuations and prepare journal entries for investments.
- 9.10. Prepare the sections of the balance sheet with appropriate disclosures for accounts receivable, and investments.
- 9.11. Identify internal control procedures with apply to receivables and investments.
- 10. Exhibit professionalism.**
 - 10.1. Participate in discussions.
 - 10.2. Exhibit teamwork in group activities.
 - 10.3. Display courtesy towards others.
 - 10.4. Assume responsibility for class activities.

ACC-132

- 1. Classify, Value, and Report Inventory**
 - 1.1 Understand the relationship between inventory systems and inventory cost flow assumptions.
 - 1.2 List the three inventory cost flow assumptions.
 - 1.3 Describe the impact of First-In, First-Out (FIFO), Last-In, First-Out (LIFO), and Average Cost assumptions on the financial statements.
 - 1.4 Calculate the cost of inventory under a perpetual inventory system using FIFO, LIFO, and average cost assumptions.
 - 1.5 Calculate the cost of inventory under a periodic inventory system using FIFO, LIFO, and average cost assumptions.
 - 1.6 Determine the valuation of inventory using the lower-of-cost-or-market (LCM) and net realizable value (NRV) concepts.
 - 1.7 Estimate the cost of inventory using the gross profit method.
 - 1.8 Estimate the cost of inventory using the retail inventory method.
 - 1.9 Describe the effect of inventory errors on the financial statements.
 - 1.10 Demonstrate the proper balance sheet presentation of merchandise inventory.
 - 1.11 Identify internal control procedures that apply to inventories.
- 2. Classify, Allocate Costs, and Report Fixed and Intangible Assets**
 - 2.1 Describe the characteristics of fixed assets.
 - 2.2 Identify costs which should be capitalized as land, buildings, or equipment.
 - 2.3 Compute depreciation, using each of the following methods: straight-line, activity (hours of use), activity (units of output), sum-of-the-years-digits, (double) declining balance, and Modified Accelerated Cost Recovery System (MACRS).
 - 2.4 Adjust depreciation calculations for partial periods.
 - 2.5 Adjust depreciation charges due to a change in estimate.
 - 2.6 Classify and journalize fixed asset costs subsequent to acquisition.
 - 2.7 Prepare journal entries to record the acquisition, depreciation, change in estimate, sale or disposal of fixed assets.
 - 2.8 Record and journalize a non-monetary exchange of fixed assets.
 - 2.9 Define a lease and summarize the accounting rules related to the leasing of fixed assets.
 - 2.10 Prepare journal entries to record the acquisition and depletion of natural resources.
 - 2.11 Define intangible assets.
 - 2.12 Identify and describe the types of intangible assets.
 - 2.13 Journalize the acquisition and amortization of intangible assets.
 - 2.14 Present plant assets, intangible assets and related accounts properly on financial statements.
 - 2.15 Identify internal controls over fixed and intangible assets.
- 3. Account for Payroll and Other Current Liabilities**
 - 3.1 Define and give examples of current liabilities.
 - 3.2 Prepare journal entries to record short-term notes payable.
 - 3.3 Define and describe the accounting treatment for contingent liabilities.
 - 3.4 Journalize entries for product warranties.

- 3.5 Describe the various payroll taxes.
- 3.6 Calculate gross pay in accordance with payroll laws.
- 3.7 Complete a payroll register, indicating the taxes and other deductions taken from employees' pay.
- 3.8 Determine employer's payroll taxes.
- 3.9 Prepare journal entries to record wages and salaries expense and payroll tax expense.
- 3.10 Complete federal tax forms to report payroll information.
- 3.11 Journalize entries for employee fringe benefits, including vacation pay and pensions.
- 4. Account for Corporate Ownership & Distribution of Income**
 - 4.1 Describe the nature of the corporate form of organization.
 - 4.2 List the two main sources of stockholders' equity.
 - 4.3 Identify the primary sources of stockholders' equity.
 - 4.4 Journalize the entries for stock issuance.
 - 4.5 Prepare journal entries for treasury stock transactions, using the cost method.
 - 4.6 Allocate cash dividends between common and preferred stock, in accordance with income sharing preferences.
 - 4.7 Discuss the nature of stock dividends and stock splits.
 - 4.8 Journalize the entries for cash dividends and stock dividends.
 - 4.9 Prepare the stockholders' equity section of the balance sheet.
- 5. Determine the Value and Impact of Corporate Earnings**
 - 5.1 Discuss non-recurring events which are reported on the income statement.
 - 5.2 Identify the proper reporting discontinued operations, unusual events, extraordinary items, changes in estimate, changes in accounting principles, and prior period adjustments.
 - 5.3 Calculate earnings per share data.
 - 5.4 Prepare a corporate income statement in good form, including non-recurring items, tax calculation, and earnings per share data.
 - 5.5 Journalize the entries for corporate income taxes, including deferred income taxes.
 - 5.6 Describe the concept and required reporting of comprehensive income.
 - 5.7 Describe the various methods for accounting for investments in stock.
 - 5.8 Prepare journal entries to record an investment in stock using the equity method.
 - 5.9 Describe alternative methods of combining businesses.
- 6. Value and Amortize Bonds**
 - 6.1 Analyze the potential impact of long-term borrowing on the earnings per share of a corporation.
 - 6.2 Describe the characteristics of a bond and bond sinking funds.
 - 6.3 Identify bond terminology.
 - 6.4 Discuss the time value of money concepts.
 - 6.5 Compute the present and future value of a lump sum.
 - 6.6 Compute the present and future value of an annuity.
 - 6.7 Compute the present value of a bond.
 - 6.8 Prepare an amortization table to amortize bond interest using the effective interest method.
 - 6.9 Journalize entries for issuance, interest receipt, amortization, and sale of bond investments.
 - 6.10 Journalize entries for purchase, interest receipt, amortization, and sale of bond investments.
 - 6.11 Demonstrate the reporting of bonds on a balance sheet.
- 7. Prepare a Statement of Cash Flows**
 - 7.1 Explain the usefulness of the statement of cash flows.
 - 7.2 Identify and describe the three types of cash flow activities identified by the statement of cash flows.
 - 7.3 Classify cash-related activities appropriately.
 - 7.4 Recognize non-cash items reported on the income statement.
 - 7.5 Identify cash-related activities reported on the income statement which are not considered operating activities.
 - 7.6 Adjust for changes in current assets and current liabilities as appropriate.
 - 7.7 Prepare a statement of cash flows, using the indirect method.
 - 7.8 Determine cash received from customers, cash paid for merchandise, and cash paid for operating expenses.

7.9 Prepare a statement of cash flows, using the direct method.

8. Account for Partnership Formation, Income Division, and Liquidation

- 8.1 Identify the basic characteristics of the partnership form of organization.
- 8.2 Journalize the entries for the formation of partnerships.
- 8.3 Calculate the division of net income or loss based on any combination of fractional ratio.
- 8.4 Prepare journal entries for dividing partnership net income and net loss.
 - 8.5 Describe the impact of partnership dissolution, including admission of new partners, and the withdrawal or death of partners.
 - 8.6 Journalize the entries for admitting new partners and other forms of partnership dissolution.
 - 8.7 Prepare a statement of partnership liquidation.
 - 8.8 Journalize the entries for liquidating partnerships.
 - 8.9 Prepare partnership financial statements.

9. Analyze Financial Statements

- 9.1 Discuss consistency and comparability.
- 9.2 Describe the contents of corporate annual reports.
- 9.3 Use horizontal and vertical analysis to analyze financial statements.
- 9.4 Calculate ratios to assess the solvency of a business.
- 9.5 Calculate ratios to assess the activity of a business.
- 9.6 Calculate ratios to assess the profitability of a business.
- 9.7 Calculate ratios to assess the coverage of a business.
- 9.8 Discuss the uses and limitations of financial analysis.

10. Exhibit professionalism

- 10.1 Participate in discussions.
- 10.2 Exhibit teamwork in group activities.
- 10.3 Display courtesy towards others.
- 10.4 Assume responsibility for class activities.

ACC-161

1. Understand The Need For Payroll And Personnel Records.

- 1.1 Identify the various laws that affect employers in their payroll operations.
- 1.2 Explain the recordkeeping requirements of these laws.
- 1.3 Explain the importance of a thorough recordkeeping system.
- 1.4 Describe the employment procedures generally followed in a Human Resources Department.
- 1.5 Recognize the various personnel records used by businesses and know the type of information shown on each form.
- 1.6 Describe the procedures employed in a typical payroll accounting system.
- 1.7 Identify the payroll register and the employee's earnings record.

2. Compute And Pay Wages And Salaries.

- 2.1 Explain the major provisions of the Fair Labor Standards Act.
- 2.2 Distinguish between the employees' principal activities and their preliminary and postliminary activities.
- 2.3 Describe the main type of records used to collect payroll data.
- 2.4 Perform computations to convert weekly wage rates to hourly wage rates, convert monthly and annual salary rates to hourly rates, compute regular earnings and overtime earnings to arrive at total gross earnings, compute overtime payments for pieceworkers using two different methods, and compute earning under incentive and commission plans.
- 2.5 Describe how wages are paid using cash, check, and electronic transfer of funds.

3. Understand Social Security Taxes.

- 3.1 Identify, for social security purposes, those persons covered under the law and those services that make up employment.
- 3.2 Identify the types of compensation that are defined as wages.
- 3.3 Apply the current tax rates and wage base for FICA and SECA purposes.

- 3.4 Explain the importance of obtaining and correctly using the Employer's Identification Number and the Employee's Social Security Number
- 3.5 Describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages.
- 3.6 Complete Form 941, Employer's Quarterly Federal Tax Return, and Form 1809, Federal Tax Deposit Coupon.
- 3.7 Recognize that, as collection agents for the government, employers may be subject to civil and criminal penalties if they fail to carry out their duties.

4. Understand Income Tax Withholding.

- 4.1 Explain coverage under the federal income tax withholding law by determining the employer-employee relationship, the kinds of payments defined as wages, and the kinds of employment excluded under the law.
- 4.2 Explain the types of withholding allowances that may be claimed by employees for income tax withholding purposes.
- 4.3 Explain the purpose of Form W-4 and list the proper procedures for using the information contained on the form.
- 4.4 Compute the amount of federal income tax to be withheld using alternative methods such as quarterly averaging, annualizing of wages, and cumulative withholding.
- 4.5 Compute the amount of federal income tax to be withheld using alternative methods such as quarterly averaging, annualizing of wages, and cumulative withholding.
- 4.6 Compute the withholding of federal income taxes on supplementary wage payments.
- 4.7 Explain how employees may receive Advance Earned Income Credit and how the employer computes the amount of the advance.
- 4.8 Complete Form W-2 and become familiar with other wage and tax statements.
- 4.9 Review completion of Form 941, Employer's Quarterly Federal Tax Return.
- 4.10 Describe the major types of information returns.
- 4.11 Explain the impact of state and local income taxes on the payroll accounting process.

5. Understand Unemployment Compensation Taxes.

- 5.1 Describe the basic requirements for an individual to be classified as an employer or an employee under the Federal Unemployment Tax Act.
- 5.2 Describe the factors considered in determining the coverage of interstate employees.
- 5.3 Identify generally what is defined as taxable wages by the Federal Unemployment Tax Act.
- 5.4 Compute the federal unemployment tax and credit against this tax.
 - 5.5 Describe how an experience-rating system is used in determining employers' contributions to state unemployment compensation funds.
- 5.6 Complete the reports required by the Federal Unemployment Tax Act.
 - 5.7 Describe the types of information reports under the various state unemployment compensation laws.
- 5.8 Describe the factors that determine eligibility for unemployment compensation benefits.

6. Analyze And Journalize Payroll Transactions.

- 6.1 Record payrolls in payroll registers and post to employees' earnings records.
 - 6.2 Journalize the entries to record the payroll, payroll taxes, and payment of payroll-related liabilities.
- 6.3 Post to the various general ledger accounts that are used to accumulate information from the payroll entries.
- 6.4 Explain the payment and the recording of the payroll tax deposits.
- 6.5 Understand the need for end-of-period adjustments.
- 6.6 Identify the general ledger accounts used to record payroll transactions.

- 7. Complete A Payroll Project Manually And Using An Automated Accounting Program.**
 - 7.1 Prepare payroll registers.
 - 7.2 Maintain employees' earnings records.
 - 7.3 Journalize and post payroll and payroll tax entries.
 - 7.4 Complete federal, state, and city tax deposit forms and journalize the transactions.
 - 7.5 Prepare various quarter-end and year-end payroll tax forms.
 - 7.6 Make the accrual entries for the payroll at the end of a year.
 - 7.7 Complete payroll input forms for an automated accounting program.
 - 7.8 Add, change, and delete employees from the payroll.
 - 7.9 Enter and correct payroll transactions.
 - 7.10 Display/print payroll reports.
 - 7.11 Generate and post the payroll journal entries.

- 8. Complete A Payroll Project Using A Computerized Payroll Accounting Program.**
 - 8.1 Identify the components and procedures of a computerized payroll system.
 - 8.2 Perform system start-up procedures.
 - 8.3 Add, change, and delete employees from the payroll.
 - 8.4 Enter and correct payroll transactions.
 - 8.5 Generate payroll and employer's payroll taxes journal entries.
 - 8.6 Enter, correct, and find journal entries.
 - 8.7 Display/print payroll reports.

- 9. Understand Social Security Benefits.**
 - 9.1 Explain the factors used in computing the various kinds of social security benefits including quarter of coverage, fully insured, currently insured, average monthly wage, and primary insurance amount.
 - 9.2 Describe the different kinds of benefits provided under the social security system.
 - 9.3 Describe the effect of working after retirement of social security benefits and taxation of benefits.
 - 9.4 Identify the procedure to be followed in applying for social security benefits.
 - 9.5 Explain the basic provisions of the three-part program of medical care for the aged and the needy.

ACC-221

- 1 Analyze basic cost accounting data.**
 - 1.1 Explain the uses of cost accounting data.
 - 1.2 Identify the types of businesses which use costs accounting data.
 - 1.3 Describe the relationship of cost accounting to financial accounting.
 - 1.4 Identify the three basic elements of manufacturing costs.
 - 1.5 Explain the meaning of prime costs and conversion costs.
 - 1.6 Describe the role of the three inventory accounts used in a manufacturing business.
 - 1.7 Distinguish between the Job Order and Process costing systems.
 - 1.8 Prepare journal entries to record the manufacturing costs and transfers of inventory.
 - 1.9 Complete a job cost sheet.
 - 1.10 Calculate job order costs and unit costs.
 - 1.11 Prepare a statement of Cost of Goods Manufactured.

- 2 Account for materials and labor.**
 - 2.1 Specify internal control procedures for materials and labor.
 - 2.2 Identify materials control documents.
 - 2.3 Determine a materials order point.
 - 2.4 Calculate an economic order quantity (EOQ) for materials.
 - 2.5 Calculate materials costs using First-In, First-Out (FIFO), Last-In, First-Out (LIFO), and Moving Average costs.
 - 2.6 Account for scrap materials, spoiled goods, and defective work.
 - 2.7 Account for inventories in a just-in-time system.

- 2.8 Distinguish between hourly rate and piece-rate payroll plans.
- 2.9 Calculate employees' and employer's payroll taxes.
- 2.10 Prepare journal entries to distribute labor costs.
- 2.11 Accrue payroll earnings and taxes.
- 2.12 Account for shift premiums, pension costs, bonuses, vacation pay, and holiday pay.

3 Utilize job order costing in accounting for manufacturing overhead and service businesses.

- 3.1 Identify and classify cost behavior patterns.
- 3.2 Separate semi-variable costs into variable and fixed components, then identify the relationship between the variable and fixed costs with a linear equation.
- 3.3 Prepare a budget for factory overhead costs.
- 3.4 Calculate factory overhead rates.
- 3.5 Apply factory overhead using predetermined rates.
- 3.6 Account for actual factory overhead costs.
- 3.7 Adjust for differences between actual and applied factory overhead.
- 3.8 Distribute service department factory overhead costs to production departments.
- 3.9 Identify activity based cost drivers.
- 3.10 Allocate overhead using Activity Based Costing.
- 3.11 Account for service businesses using job order costing techniques.
- 3.12 Prepare budgets for service businesses.
- 3.13 Apply activity based costing for a service firm.

4 Apply process costing to manufacturing costs.

- 4.1 Recognize the differences between job order and process cost accounting systems.
- 4.2 Compute unit costs in a process cost system.
- 4.3 Determine equivalent units of production for average costing purposes.
- 4.4 Assign costs to inventories, using the average cost method.
- 4.5 Assign costs to inventories, using the first-in, first-out method.
- 4.6 Determine equivalent units of production and compute unit costs when materials are not added uniformly throughout the process.
- 4.7 Prepare a cost of production summary using either average costing or FIFO costing for one or more departments, with or without beginning inventory.
- 4.8 Prepare journal entries using either average costing or FIFO costing for one or more departments, with or without beginning inventory.
- 4.9 Prepare a cost of production summary with a change in the prior department's unit transfer cost.
- 4.10 Account for units lost in the production process.
- 4.11 Account for units gained in the production process.
- 4.12 Allocate costs for joint products by-products.

5 Evaluate costs using standard cost accounting.

- 5.1 Describe the different standards used in determining standard costs.
- 5.2 Calculate variances for materials, labor, and factory overhead (using two-variance method).
- 5.3 Explain the variances and how they are analyzed.
- 5.4 Prepare journal entries to record and dispose of variances.
- 5.5 Account for standard costs in a departmentalized factory.
- 5.6 Explain the general principles involved in the budgeting process.
- 5.7 Recognize the different types of budgets prepared by businesses.
- 5.8 Explain the appropriate procedures to determine standard amounts of factory overhead at different levels of production.
- 5.9 Recognize the difference between actual and applied factory overhead.
- 5.10 Compute the spending, efficiency, budget, and volume variances for the four-variance method of analysis for factory overhead.
- 5.11 Compute the budget, capacity, and efficiency variance for the three-variance method of analysis.

6 Analyze Costs for Management Decision Making.

- 6.1 Compute net income under the direct costing and absorption costing methods.

- 6.2 Compare and contrast direct costing and absorption costing.
- 6.3 Define segment profitability analysis.
- 6.4 Compute the break-even point and the target volume needed to earn a certain profit, using Cost-Volume-Profit (CVP) analysis.
- 6.5 Calculate the contribution margin ratio and the margin of safety ratio.
- 6.6 Use differential cost analysis techniques to make special decisions.
- 6.7 Identify the appropriate techniques to analyze and control the distribution costs incurred in selling and delivering products.

7 Complete a Computerized Cost Accounting Project.

- 7.1 Identify the components and procedures of a computerized job cost accounting system.
- 7.2 Enter data to record transactions for materials, labor, and factory overhead.
- 7.3 Calculate and allocate payroll taxes.
- 7.4 Complete appropriate period ending activities for adjusting and closing accounts.
- 7.5 Print and analyze reports at end of period.

8 Exhibit professionalism.

- 8.1 Participate in discussions.
- 8.2 Exhibit teamwork in group activities.
- 8.3 Display courtesy towards others.
- 8.4 Assume responsibility for class activities

ACC-231

1 Financial Accounting & Accounting Standards

- 1.1 Describe the essential characteristics of accounting.
- 1.2 Identify the major financial statements and other means of financial reporting.
- 1.3 Explain how accounting assists in the efficient use of scarce resources.
- 1.4 Identify some of the challenges facing accounting.
- 1.5 Identify the objectives of financial reporting.
- 1.6 Explain the need for accounting standards.
- 1.7 Identify the major policy-setting bodies and their roles in the standard-setting process.
- 1.8 Identify the promulgations of each major standard setting body.
- 1.9 Explain the meaning of generally accepted accounting principles.
- 1.10 Describe the impact of user groups on the standard setting process.
- 1.11 Understand issues related to ethics and financial accounting.

2 Conceptual Framework Underlying Financial Accounting

- 2.1 Describe the usefulness of a conceptual framework.
- 2.2 Describe the FASB's efforts to construct a conceptual framework.
- 2.3 Understand the objectives of financial reporting.
- 2.4 Identify the qualitative characteristics of accounting information.
- 2.5 Define the basic elements of financial statements.
- 2.6 Describe the basic assumptions of accounting.
- 2.7 Explain the application of the basic principles of accounting.
- 2.8 Describe the impact that constraints have on reporting accounting information.

3 Income Statement and Related Information

- 3.1 Identify the uses and limitations of an income statement.
- 3.2 Prepare a single-step income statement.
- 3.3 Prepare a multiple-step income statement.
- 3.4 Explain how non-recurring items are reported.
- 3.5 Identify discontinued segments, extraordinary items, and changes in accounting principle.
- 3.6 Measure and report gains and losses from discontinued segments.
- 3.7 Explain intraperiod tax allocation.
- 3.8 Prepare and present appropriate earnings per share information.
- 3.9 Prepare a statement of retained earnings.
- 3.10 Explain how comprehensive income is reported.

- 4 Balance Sheet and Statement of Cash Flows**
- 4.1 Identify the uses and limitations of a balance sheet.
 - 4.2 Identify the major classifications of the balance sheet.
 - 4.3 Prepare a classified balance sheet using the report and account formats.
 - 4.4 Identify balance sheet information requiring supplemental disclosure.
 - 4.5 Identify major disclosure techniques for the balance sheet.
 - 4.6 Indicate the purpose of the statement of cash flows.
 - 4.7 Identify the content of the statement of cash flows.
 - 4.8 Prepare a statement of cash flows.
 - 4.9 Understand the usefulness of the statement of cash flows.
 - 4.10 Identify the types of financial statement ratios and what they measure.
 - 4.11 Calculate financial statement ratios to measure liquidity, activity, profitability, and coverage.
- 5 Accounting and the Time Value of Money**
- 5.1 Identify accounting topics where time value of money is relevant.
 - 5.2 Distinguish between simple and compound interest.
 - 5.3 Identify variables fundamental to solving interest problems.
 - 5.4 Learn how to use appropriate compound interest tables.
 - 5.5 Solve future and present value of a lump sum problems.
 - 5.6 Solve future and present value of ordinary annuity problems.
 - 5.7 Solve future and present value of annuity due problems.
 - 5.8 Apply present value concepts to bond and note valuation.
- 6 Cash and Receivables**
- 6.1 Identify items considered cash.
 - 6.2 Indicate how cash and related items are reported.
 - 6.3 Explain common techniques employed to control cash.
 - 6.4 Prepare a two-section bank reconciliation and a proof of cash.
 - 6.5 Define receivables and identify the different types of receivables.
 - 6.6 Explain accounting issues related to recognition of accounts receivable.
 - 6.7 Prepare journal entries to recognize sales and collections on account, using both the gross and the net methods for valuing sales (cash) discounts.
 - 6.8 Estimate and journalize bad debts expense, using the percentage of net sales, the percentage of gross receivables, and the aging of receivables methods.
 - 6.9 Describe accounting issues related to recognition of notes receivable.
 - 6.10 Use present value concepts to value notes receivable with unrealistic interest rates.
 - 6.11 Explain accounting issues related to disposition of accounts and note receivable.
 - 6.12 Prepare journal entries to record the assignment or factoring of accounts receivable.
 - 6.13 Value and journalize the discounting of notes receivable.
 - 6.14 Explain how receivables are reported and analyzed.
- 7 Accounting for Investments**
- 7.1 Identify the three categories of debt securities and describe the accounting and reporting treatment for each category.
 - 7.2 Prepare an schedule for amortizing the premium or discount on a debt security.
 - 7.3 Identify the categories of equity securities and describe the accounting and reporting treatment for each category.
 - 7.4 Prepare journal entries to recognize the amortization of investments and to value investments at fair market values, when necessary, for each category of debt and equity securities.
 - 7.5 Explain and journalize the equity method of accounting for equity securities, and compare it to the fair value method.
 - 7.6 Describe the disclosure requirements for investments in debt and equity securities.
 - 7.7 Discuss the accounting for impairments of debt and equity investments.
 - 7.8 Describe the accounting for transfer of investment securities between categories.
 - 7.9 Prepare journal entries to record the transfer between investment categories.
 - 7.10 Describe and prepare journal entries to recognize stock rights.

- 8 Valuation of Inventories: A Cost Basis Approach**
- 8.1 Identify major classifications of inventory.
 - 8.2 Summarize and demonstrate the use of perpetual and periodic inventory systems.
 - 8.3 Identify the effects of inventory errors on financial statements.
 - 8.4 Identify the items that should be included as inventory cost.
 - 8.5 Describe and compare the flow assumptions used in accounting for inventories.
 - 8.6 Value inventory using LIFO, FIFO, and Average Cost flow assumptions, in both perpetual and periodic inventory systems.
 - 8.7 Discuss situations where a variation from traditional inventory costing may be appropriate.
 - 8.8 Determine an appropriate value for inventory using Pooled LIFO.
 - 8.9 Determine an appropriate value for inventory using Dollar-Value LIFO.
 - 8.10 Explain the cause and effect of LIFO liquidations.
 - 8.11 Identify the advantages and disadvantages of using the LIFO method.
- 9 Inventories: Non-Cost Valuation**
- 9.1 Explain apply the lower of cost or market rule.
 - 9.2 Determine appropriate lower of cost or market valuations of inventory.
 - 9.3 Prepare journal entries to record the “write-down” of inventory, as required by lower of cost or market valuation.
 - 9.4 Identify when inventories are valued at net realizable value.
 - 9.5 Allocate costs, using the relative sales value method to value inventories.
 - 9.6 Explain accounting issues related to purchase commitments.
 - 9.7 Estimate ending inventory and cost of goods sold by applying the gross profit method.
 - 9.8 Determine ending inventory by applying the retail inventory method.
 - 9.9 Value inventory using LIFO Retail Inventory methods.
 - 9.10 Explain how inventory is reported and analyzed.
- 10 Acquisition and Disposition of Property, Plant, and Equipment**
- 10.1 Describe the major characteristics of property, plant, and equipment.
 - 10.2 Identify the costs included in the initial valuation of land, buildings, and equipment.
 - 10.3 Describe the accounting problems associated with self-constructing assets.
 - 10.4 Describe the accounting problems associated with interest capitalization.
 - 10.5 Understand accounting issues related to acquiring and valuing plant assets.
 - 10.6 Describe the accounting treatment for costs subsequent to acquisition.
 - 10.7 Describe the accounting treatment for the disposal of property, plant, and equipment.
- 11 Depreciation, Depletion, and Impairment of Property, Plant, and Equipment**
- 11.1 Explain the concept of depreciation.
 - 11.2 Identify the factors involved in the depreciation process.
 - 11.3 Compute depreciation using the straight-line, activity, sum-of-the-years digits, declining balance, and the modified accelerated cost recovery (MACRS) methods of depreciation.
 - 11.4 Explain special depreciation methods.
 - 11.5 Describe income tax depreciation methods.
 - 11.6 Identify reasons why depreciation methods are selected.
 - 11.7 Explain the accounting issues related to asset impairment.
 - 11.8 Explain the accounting procedures for depletion of natural resources.
 - 11.9 Explain how property, plant, equipment, and natural resources are reported and analyzed.
- 12 Accounting for Intangible Assets**
- 12.1 Describe the characteristics of intangible assets.
 - 12.2 Identify and differentiate between the various intangible assets.
 - 12.3 Explain the procedure for valuing and amortizing intangible assets.
 - 12.4 Identify the types of specifically identifiable intangible assets.
 - 12.5 Explain the conceptual issues related to goodwill.
 - 12.6 Describe the accounting procedures for goodwill.
 - 12.7 Identify the conceptual issues related to research and development costs.
 - 12.8 Describe the accounting procedures for research and development costs.

- 12.9 Indicate the presentation of intangibles and related items.
- 12.10 Identify the accounting treatment for computer software costs.
- 12.11 Estimate goodwill, using various approaches.

13 Exhibit professionalism.

- 12.1 Participate in discussions.
- 12.2 Exhibit teamwork in group activities.
- 12.3 Display courtesy towards others.
- 12.4 Assume responsibility for class activities.

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Apply appropriate procedures to classify, value, and record current liabilities.

- 1. Define current liabilities.
- 2. Describe the valuation of current liabilities.
- 3. Explain procedures used to reclassify short term obligations which are expected to be refinanced.
- 4. Identify types of determinable current liabilities.
- 5. Value and prepare journal entries to record payroll.
- 6. Identify the criteria used to account for gain and loss contingencies.
- 7. Explain the accounting for different types of loss contingencies.
- 8. Record transactions related to compensated employee absences.
- 9. Record transactions related to product warranties.
- 10. Record transactions related to premiums.
- 11. Indicate how current liabilities are presented on the balance sheet.

Account for long-term liabilities

- 1. Define long-term liabilities.
- 2. Identify the procedures associated with the issuance of long-term debts.
- 3. Discuss the different features on each of the different types of bonds.
- 4. Value bonds at issuance using present value concepts.
- 5. Differentiate between straight-line and effective interest amortization methods.
- 6. Prepare an amortization schedule for recognizing effective interest on a bond.
- 7. Prepare journal entries for bond issuance, amortization, interest payment, and retirement.
- 8. Describe the accounting treatment for the retirement of long-term debt.
- 9. Prepare journal entries for recording recall of bonds.
- 10. Explain accounting procedures for long-term notes payable.
- 11. Value and record transactions for various types of notes.
- 12. Explain the reporting of off-balance sheet financing arrangements.
- 13. Indicate the presentation of long-term liabilities on the balance sheet.
- 14. Prepare journal entries for recording a troubled debt restructuring.

Value and record stockholders' equity transactions involving contributed capital.

- 1. Discuss the characteristics of stockholders' equity.
- 2. Identify the rights of stockholders' equity.
- 3. Explain the accounting procedures for issuing stock.
- 4. Prepare journal entries to record the issuance of stock.
- 5. Record the issuance of common stock.
- 6. Record the issuance of preferred stock
- 7. Record the sale of stock on a subscription basis.
- 8. Record a lump sum sale of stock.
- 9. Identify reasons for purchasing treasury stock.
- 10. Prepare journal entries to record the purchase, re-sale, and retirement of treasury stock.
- 11. Record treasury stock using the cost method.
- 12. Record treasury stock using the par value method.
- 13. Differentiate between common stock, preferred stock, and debt.
- 14. Identify items which are reported as additional paid and capital.

Value and record stockholders' equity transactions involving retained earnings.

- 1. Describe the policies and procedures which affect the declaration and distribution of dividends.

2. Identify the accounting activities surrounding the date of declaration, date of record, and date of distribution for dividends.
3. Explain the impact of the cumulative and participating features of preferred stock upon dividend distribution.
4. Determine the distribution of dividends between common and preferred stock, as affected by changes in preferred stock features for accumulating and participating in dividend distribution.
5. Prepare journal entries to record various types of dividends.
6. Record cash dividends.
7. Record property dividends.
8. Record scrip dividends.
9. Record liquidating dividends.
10. Record small stock dividends.
11. Record large stock dividends.
12. Explain the different requirements for recording small and large stock dividends.
13. Explain the difference between a stock dividend and a stock split.
14. Describe the logic and impact of a quasi-reorganization.
15. Prepare journal entries to record a quasi-reorganization.

Account for Dilutive Securities and adjust Earnings per Share for their effect.

1. Discuss the nature of convertible preferred stock and convertible bonds.
2. Describe the accounting for stock warrants and stock options.
3. Explain the controversy surrounding the accounting for stock compensation plans.
4. Prepare journal entries to record various dilutive securities.
5. Record the conversion of preferred stock.
6. Record the conversion of bonds.
7. Record the issuance and the conversion of stock warrants and stock options.
8. Compute the weighted average number of shares.
9. Compute basic earnings per share.
10. Compute diluted earnings per share.
11. Adjust earnings per share for convertible preferred stock and convertible bonds.
12. Adjust earnings per share for stock warrants and stock options.
13. Perform a 3% materiality test to determine a simple or complex capital structure.

Analyze and record leases.

1. Explain the nature, economic substance, and advantages of lease transactions.
2. Compare operating leases to capital leases.
3. Describe the criteria for capitalizing leases for the lessee.
4. Classify, amortize, and journalize a lease from the perspective of the lessee.
5. Describe the Category I and Category II criteria for capitalizing a lease for the lessor.
6. Contrast the classification of a direct financing lease from a sales-type lease, from the perspective of the lessor.
7. Classify, amortize, and journalize a lease from the perspective of the lessor, for both a direct financing lease and a sales-type lease.
8. Adjust the classification, amortization, and journalization of a lease from the perspective of both the lessee and the lessor, for special features of lease agreements.
9. Adjust lease accounting for a bargain purchase option.
10. Adjust lease accounting for a guaranteed residual value.
11. Adjust lease accounting for an unguaranteed residual value.
12. Describe the disclosure requirements for leases.
13. Describe the controversy surrounding manipulation of lease accounting.

Value and record pensions and postretirement benefits.

1. Identify different types of pension plans and their characteristics.
2. Distinguish between accounting for the obligation from the pension plan and accounting for the assets of the pension fund.
3. Describe the role of actuaries in accounting for pensions.

4. Explain the differences between alternative measures of the pension obligation and the pension fund assets.
5. Identify the components of pension expense.
6. Value pension expense.
7. Contrast actual return on pension assets and expected return on plan assets.
8. Determine the interest on the pension obligation.
9. Amortize unrecognized prior service costs.
10. Use the □corridor□ approach for recognizing and amortizing unexpected gains or losses.
11. Utilize a pension work sheet for preparing pension journal entries and determining unrecorded pension values.
12. Identify the factors to be considered in recognizing a minimum liability for pensions.
13. Determine and prepare a journal entry to record a minimum liability for pensions.
14. Describe the reporting requirements for pension plans in financial statements.
15. Compare accounting for pensions to the accounting for postretirement benefits other than pensions.

Account for differences in recording income taxes.

1. Identify differences between pretax financial income and taxable income.
2. Contrast temporary and permanent taxable differences.
3. Describe examples of temporary and permanent differences.
4. Identify and prepare journal entries to record temporary taxable differences.
5. Record a temporary difference which results in future taxable amounts.
6. Record a temporary difference which results in future deductible amounts.
7. Explain the recognition and presentation of deferred tax assets and deferred tax liabilities.
8. Describe the presentation of income tax expense in the income statement.
9. Explain the effect of multiple tax rates and changes in tax rates on deferred income taxes.
10. Apply accounting procedures for a loss carryback and a loss carryforward.
11. Identify the basic principles of the asset-liability method.

Recognize revenue in accordance with generally accepted accounting principles.

1. Identify the revenue recognition principle.
2. Describe accounting procedures for recognizing revenue at the point of sale.
3. Compare procedures for accounting for long-term construction contracts.
4. Apply the percentage of completion method for long-term construction contracts.
5. Apply the completed contract method for long-term construction contracts.
6. Recognize short-term and long-term losses on long-term construction contracts.
7. Describe techniques for accounting for installment accounts receivable.
8. Apply the installment sales method.
9. Apply the cost recovery method.

Prepare a Statement of Cash Flows

1. Describe the purpose of the statement of cash flows.
2. Identify the types of cash flows.
3. Contrast the direct and the indirect method for calculating net cash flow from operating activities.
4. Apply the indirect method to adjust net income to operating cash flows.
5. Apply the direct method to determine the operating cash flows.
6. Determine the net cash flows from investing activities.
7. Determine the net cash flows from financing activities.
8. Prepare a statement of cash flows in good form.
9. Explain and demonstrate the use of a work sheet for preparing a statement of cash flows.

Exhibit professionalism.

1. Participate in discussions.
2. Exhibit teamwork in group activities.
3. Display courtesy towards others.
4. Assume responsibility for class activities.
5. Participate in a mock-interview session.

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1. Describe the general concepts of the U.S. tax law and the various taxable entities.
2. Apply the tax formulas for individual taxpayers as well as the filing requirements for individual taxpayers.
3. Identify the components of gross income and the items that are included and excluded from gross income.
4. Describe those items that a self-employed person may deduct in determining business gross income from the deduction as an itemized deduction that an employee is required to make.
5. Identify the itemized deductions, including the limitations on each, that the individual taxpayer may take in lieu of the standard deduction.
6. Apply tax credits and special taxes and explain the reasons for them.
7. Describe the history of income tax law and of the direction Congress appears to be taking with respect to tax law.

ACC-310

1. Identify QuickBooks desktop features and understand the QuickBooks Navigator.
2. Open, copy, backup, and close a company of disk.
3. Create, display, and print invoices and record, edit, void, and delete invoices/sales receipt.
4. Display and print journal.
5. Demonstrate the concepts for computerized accounting for payables.
6. Complete the end-of-period procedures.
7. Enter the adjusting entries required for accrual basis accounting.
8. Reconcile the bank statement.
9. Print Trial Balance, Profit and Loss Statement, and Balance Sheet.
10. Prepare and print accounts receivable and sales graphs.
11. Understand the concepts for computerized accounting for payables in a merchandising business.
12. Record depreciation and an adjustment for Purchases Discounts.
13. Prepare and print payroll documents.
14. Computerize a manual accounting system.
15. Demonstrate proficiency in the design of a spreadsheet.

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7. Understand basic accounting terminology.

- 7.1. Describe the business entity concept.
- 7.2. Explain the function of accounting in business.
- 7.3. Describe the profession of accounting.
- 7.4. Summarize the development and use of generally accepted accounting principles (GAAP).
- 7.5. State the basic accounting equation.
- 7.6. Define the following terms: asset, liability, owner's equity, revenue, and expense.
- 7.7. Classify the effect of transactions on assets, liabilities, and owner's equity.
- 7.8. Identify the four principle financial statements.
- 7.9. Explain how the financial statements interrelate.
- 7.10. Prepare an Income Statement of Owner's Equity, and Balance Sheet for a service oriented sole proprietorship.

8. Analyze business transactions.

- 8.1. Explain the characteristics of an account.
- 8.2. Understand the relationship between debits, credits, and the basic accounting equation.
- 8.3. List the rules of debit and credit for recording changes in asset, liability, owner's equity, revenue, expense, and drawing accounts.
- 8.4. Prepare general journal entries.

- 8.5. Post transactions to the general ledger.
- 8.6. Prepare a trial balance.
- 8.7. Use a trial balance to discover and correct errors.
- 8.8. Prepare correcting journal entries.
- 8.9. Understand the need for a chart of accounts.
- 8.10. Create an adaptable chart of accounts.

9. Utilize the matching concept during the adjusting process.

- 9.1. Define matching, and explain how it relates to the accrual basis of accounting.
- 9.2. Explain why adjustments are necessary.
- 9.3. List the characteristics of an adjusting entry.
- 9.4. Distinguish between accruals and deferrals.
- 9.5. Classify each type of adjusting entry.
- 9.6. Journalize entries for accounts requiring adjustment.
- 9.7. Understand the nature and purpose of depreciation.
- 9.8. Prepare journal entries to record depreciation.
- 9.9. Post adjustments to the general ledger.
- 9.10. Prepare an adjusted trial balance.
- 9.11. Prepare journal entries using alternate method for recording deferrals.

10. Complete the accounting cycle.

- 10.1. Prepare a work sheet.
- 10.2. Prepare financial statements from a work sheet.
- 10.3. Classify balance sheet accounts.
- 10.4. Prepare closing entries.
- 10.5. Post closing entries to the general ledger.
- 10.6. Prepare a post-closing trial balance.
- 10.7. Prepare reversing entries.
- 10.8. Compare and contrast the terms fiscal year, natural business year, and calendar year.
- 10.9. Identify the seven steps of the accounting cycle.

11. Understand and utilize accounting system variations.

- 11.1. Define an accounting system and describe its implementation.
- 11.2. Journalize and post transactions in a manual accounting system that uses subsidiary ledgers and special journals.
- 11.3. Describe and design examples of additional subsidiary ledgers and modified special journals.
- 11.4. Discuss the benefits of a computerized accounting system.
- 11.5. Apply QuickBooks accounting software to revenue and expense problems.
- 11.6. List the objectives of internal control.
- 11.7. Identify the elements of internal control.

12. Use the perpetual inventory method for merchandise transactions.

- 12.1. Distinguish between a service business and a merchandising business.
- 12.2. Define merchandise inventory.
- 12.3. Describe costs which should be included in inventory.
- 12.4. Identify and use credit terms of an invoice.
- 12.5. Identify and discuss legal impact of shipping terms of an invoice.
- 12.6. Journalize entries for merchandise, including:
 - a. Merchandise purchases, purchase discounts, and purchase returns and allowances.
 - b. Cash sales, sales on account, credit card sales, sales discounts, sales returns and allowances, and sales taxes.
 - c. Transportation costs.
 - d. Inventory shrinkage.
- 7.7. Use QuickBooks for buying and selling inventory.
- 7.8. Distinguish between a single step and a multiple step income statement.
- 7.9. Prepare a multiple step Income Statement for a merchandising business.

- 7.10. Describe the accounting cycle for a merchandising business.
- 7.11. Prepare a chart of accounts for a merchandising business.
- 8. Use the periodic inventory method for merchandising transactions.**
 - 7.3. Distinguish between the perpetual and periodic inventory methods.
 - 7.4. Prepare journal entries for merchandise inventory, including:
 - a. Merchandise purchases, purchase discounts, and purchase returns and allowances.
 - b. Cash sales, sales on account, credit card sales, sales discounts, sales returns and allowances, and sales taxes.
 - c. Transportation costs.
 - 8.3. State the basic inventory equation.
 - 8.4. Determine cost of merchandise sold under the periodic inventory method, using the basic inventory equation.
 - 8.5. Prepare a multiple step income statement for a merchandising business, with an expanded cost of goods sold section.
 - 8.6. Prepare adjusting and closing entries for periodic inventory accounts.
 - 8.7. Discuss end of period differences between inventory methods.
- 9. Control for cash.**
 - 10.5. Identify items which should be included in "Cash".
 - 10.6. Discuss importance of internal controls for cash.
 - 10.7. Describe methods for controlling cash receipts.
 - 10.8. Describe methods for controlling cash payments.
 - 10.9. Prepare a payment voucher.
 - 10.10. Describe the nature of a bank account.
 - 10.11. Prepare a two-section bank reconciliation.
 - 10.12. Discuss the operation of a petty cash fund.
 - 10.13. Prepare journal entries for petty cash transactions.
 - 10.14. Present full cash disclosures needed on balance sheet.
- 11. Account for receivables and investments.**
 - 11.1. List the common classifications of receivables.
 - 11.2. Identify the characteristics of accounts receivable, notes receivable, and investments.
 - 11.3. Journalize the entries for the direct write-off of uncollectible receivables.
 - 11.4. Journalize the entries for the allowance method for uncollectibles.
 - 11.5. Determine estimates of uncollectible receivables based on percentages of sales and receivables.
 - 11.6. Determine estimates of uncollectible receivables using an aging of receivables.
 - 11.7. Determine interest on notes receivable.
 - 11.8. Journalize the entries for notes receivable transactions, including discounted notes receivable and dishonored notes receivable.
 - 11.9. Determine valuations and prepare journal entries for investments.
 - 11.10. Prepare the sections of the balance sheet with appropriate disclosures for accounts receivable, and investments.
 - 11.11. Identify internal control procedures with apply to receivables and investments.
- 12. Exhibit professionalism.**
 - 12.1. Participate in discussions.
 - 12.2. Exhibit teamwork in group activities.
 - 12.3. Display courtesy towards others.
 - 12.4. Assume responsibility for class activities.

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1 Classify, Value, and Report Inventory

- 1.1 Understand the relationship between inventory systems and inventory cost flow assumptions.
- 1.2 Calculate the cost of inventory under a perpetual inventory system using FIFO, LIFO, and average cost assumptions.
- 1.3 Calculate the cost of inventory under a periodic inventory system using FIFO, LIFO, and average cost

assumptions.

- 1.4 Determine the valuation of inventory using the lower-of-cost-or-market (LCM) and net realizable value (NRV) concepts.
- 1.5 Estimate the cost of inventory using the gross profit method.
- 1.6 Estimate the cost of inventory using the retail inventory method.
- 1.72 Demonstrate the proper balance sheet presentation of merchandise inventory.

2 Classify, Allocate Costs, and Report Fixed and Intangible Assets

- 2.1 Identify costs which should be capitalized as land, buildings, or equipment.
- 2.2 Compute depreciation, using each of the following methods: straight-line, activity (hours of use), activity (units of output), sum-of-the-years-digits, (double) declining balance, and Modified Accelerated Cost Recovery System (MACRS).
- 2.3 Adjust depreciation calculations for partial periods.
- 2.4 Adjust depreciation charges due to a change in estimate.
- 2.5 Classify and journalize fixed asset costs subsequent to acquisition.
- 2.6 Prepare journal entries to record the acquisition, depreciation, change in estimate, sale, or disposal of fixed assets.
- 2.7 Record and journalize a non-monetary exchange of fixed assets.
- 2.8 Prepare journal entries to record the acquisition and depletion of natural resources.
- 2.9 Journalize the acquisition and amortization of intangible assets.
- 2.10 Present plant assets, intangible assets and related accounts properly on financial statements.

3 Account for Payroll and other Current Liabilities

- 3.1 Prepare journal entries to record short-term notes payable.
- 3.2 Journalize entries for product warranties.
- 3.3 Calculate gross pay in accordance with payroll laws.
- 3.4 Complete a payroll register, indicating the taxes and other deductions.
- 3.5 Determine employer's payroll taxes.
- 3.6 Prepare journal entries to record wages and salaries expense and payroll tax expense.
- 3.7 Complete federal tax forms to report payroll information.
- 3.8 Journalize entries for employee fringe benefits, including vacation pay and pensions.

4 Account for Corporate Ownership & Distribution of Income

- 4.1 Journalize the entries for stock issuance.
- 4.2 Prepare journal entries for treasury stock transactions, using the cost method.
- 4.3 Allocate cash dividends between common and preferred stock, in accordance with income sharing preferences.
- 4.4 Journalize the entries for cash dividends and stock dividends.
- 4.5 Prepare the stockholders' equity section of the balance sheet.

5 Determine the Value and Impact of Corporate Earnings

- 5.1 Calculate earnings per share data.
- 5.2 Prepare a corporate income statement in good form, including non-recurring items, tax calculation, and earnings per share data.
- 5.3 Journalize the entries for corporate income taxes, including deferred income taxes.
- 5.4 Prepare journal entries to record an investment in stock using the equity method.

6 Value and Amortize Bonds

- 6.1 Compute the present and future value of a lump sum.
- 6.2 Compute the present and future value of an annuity.
- 6.3 Compute the present value of a bond.
- 6.4 Prepare an amortization table to amortize bond interest using the effective interest method.
- 6.5 Journalize entries for issuance, interest payments, amortization, and redemption of bonds payable.
- 6.6 Journalize entries for purchase, interest receipt, amortization, and sale of bond investments.
- 6.7 Demonstrate the reporting of bonds on a balance sheet.

7 Prepare a Statement of Cash Flows

- 7.1 Classify cash-related activities appropriately.
- 7.2 Recognize non-cash items reported on the income statement.

- 7.3 Identify cash-related activities reported on the income statement which are not considered operating activities.
- 7.4 Adjust for changes in current assets and current liabilities as appropriate.
- 7.5 Prepare a statement of cash flows, using the indirect method.
- 7.6 Determine cash received from customers, cash paid for merchandise, and cash paid for operating expenses.
- 7.7 Prepare a statement of cash flows, using the direct method.
- 8 Account for Partnership Formation, Income Division, and Liquidation**
 - 8.1 Journalize the entries for the formation of partnerships.
 - 8.2 Calculate the division of net income or loss based on any combination of fractional ratio, beginning capital investment, salary allowance, and interest allowance.
 - 8.3 Prepare journal entries for dividing partnership net income and net loss.
 - 8.4 Journalize the entries for admitting new partners and other forms of partnership dissolution.
 - 8.5 Prepare a statement of partnership liquidation.
 - 8.6 Journalize the entries for liquidating partnerships.
 - 8.7 Prepare partnership financial statements.
- 9 Analyze Financial Statements**
 - 9.1 Use horizontal and vertical analysis to analyze financial statements.
 - 9.2 Calculate ratios to assess the solvency of a business.
 - 9.3 Calculate ratios to assess the activity of a business.
 - 9.4 Calculate ratios to assess the profitability of a business.
 - 9.5 Calculate ratios to assess the coverage of a business.
- 10 Utilize computers in completing classroom activities.**
 - 10.1 Solve accounting problems using Microsoft Excel:
 - 10.1.1 Use existing templates for solving problems.
 - 10.1.2 Create programs for solving problems.
 - 10.2 Use General Ledger software:
 - 10.2.1 To create and edit company and account information.
 - 10.2.2 To solve accounting problems.
 - 10.3 Research accounting topics on the Internet.
 - 10.4 Complete computerized practice sets.
- 11 Exhibit professionalism.**
 - 11.1 Participate in discussions.
 - 11.2 Exhibit teamwork in group activities.
 - 11.3 Display courtesy towards others.
 - 11.4 Assume responsibility for class activities.

ADM-114

- 1. Mastery of Keyboard**
 - 1.1 Alphabet
 - 1.2 Numbers
 - 1.3 Symbols
- 2. Speed and Accuracy Development**
- 3. Proofreading**
- 4. Mailable Formatting**
- 5. Advanced Word Processing Skills**
- 6. Business Documents**
 - 6.1 Block Letters
 - 6.2 Modified Block Letters
 - 6.3 Standard Memorandums
 - 6.4 Reports, Title Pages, Bibliography Pages
 - 6.5 Tables

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1. Compute Addition Problems.

- 1.1 Add vertical columns and horizontal rows of numbers.
- 1.2 Verify an addition total by adding a column from the bottom to top and by adding a row from right to left.
- 1.3 Add a column of numbers by finding combinations of numbers that total 10.
- 1.4 Estimate the result of an addition problem to the nearest 50 and to the nearest 100.
- 1.5 Perform mental addition.
 - 1.6 Demonstrate an understanding of place value by naming the value of each digit and by positioning numbers correctly according to place value.

2. Compute Subtraction Problems.

- 2.1 Arrange numbers in a subtraction problem, observing the rules of place value, and label the parts.
- 2.2 Complete subtraction problems quickly and accurately.
- 2.3 Verify a subtraction result by adding the difference to the subtrahend.
- 2.4 Subtract numbers arranged horizontally as well as vertically.
- 2.5 Perform mental subtraction problems.
- 2.6 Estimate the results of subtraction problems by rounding numbers to the nearest 100.

3. Compute Multiplication Problems.

- 3.1 Arrange numbers in a multiplication problem, label the parts of the problem, and explain the function of each part.
- 3.2 Recite the multiplication facts through 12. Use these facts to do mental multiplication of problems with one-digit multipliers.
- 3.3 Multiply numbers up to three digits.
- 3.4 Use shortcuts to solve problems with multipliers ending in zero.
- 3.5 Verify products by reversing the multiplicand and the multiplier and multiplying again.

4. Compute Division Problems.

- 4.1 Arrange numbers in a division problem, label the parts of the problem, and explain what each part does.
- 4.2 When the divisor has only one digit, solve a problem quickly by using short division.
- 4.3 When the divisor has more than one digit, use long division to solve a problem.
- 4.4 Solve division problems easier by canceling zeros.
- 4.5 Make problems easier by canceling zeros.
- 4.6 Verify division results by multiplying the quotient by the divisor.

5. Compute Decimal and Fraction Problems.

- 5.1 Convert common fractions to decimal fractions, and vice versa.
- 5.2 Apply the rules of place value in order to determine the value of decimal fractions.
- 5.3 Add, subtract, multiply, and divide decimal numbers, and verify answers.
- 5.4 Round off answers to the nearest tenth or hundredth.
 - 5.5 Determine when it is more convenient to use a decimal fraction for solving problems and when it is more convenient to use a common fraction.

6. Compute Percentage Problems.

- 6.1 Convert common fractions and decimal fractions to percentages, and vice versa.
- 6.2 Perform mental percentage problems.
- 6.3 Find the amount of increase or decrease when the percent of increase or decrease is known.
- 6.4 Find the percent of increase or decrease when the amount of increase or decrease is known.
- 6.5 Find the percentage that one number is of another number.
- 6.6 Verify the answers to percentage problems.

7. Develop Ten-Key Touch Method Techniques.

- 7.1 Enter the digits 4,5, and 6 (home row) by touch method.

- 7.2 Solve addition problems by the touch method.
- 7.3 Enter the digits 1, 2, 3, 7, 8, 9, 0, and 00 using the touch method.
- 7.4 Use the Non-Add Key to print problem numbers on the tape.
- 7.5 Enter four-digit numbers on the tape.
- 7.6 Solve subtraction problems using the touch method.
- 7.7 Solve subtraction problems that result in credit balances.
- 7.8 Use the Decimal Point Key by touch.
- 7.9 Use the Add Mode setting in problems with a fixed decimal point.
- 7.10 Use the Subtotal key by touch.
- 7.11 use the Grand Total Key in addition problems.

8. Continue Ten-Key Touch Method Techniques.

- 8.1 Solve multiplication problems using the touch method.
- 8.2 Estimate answers for multiplication problems.
- 8.3 Solve multiplication problems using a Constant Key.
- 8.4 Solve division problems.
- 8.5 Determine averages.
- 8.6 Solve division problems using the Constant Key.
- 8.7 Solve chain division problems.
- 8.8 Use the memory register in solving business problems.
- 8.9 Process purchase orders.

9. Practice Skills Development Techniques.

- 9.1 Convert fractions and percents to decimals.
- 9.2 Calculate a percent of increase or decrease.
- 9.3 Calculate markup expressed as a percent of selling price.
- 9.4 Use multiple operations to solve business problems.
- 9.5 Use multifactor and negative multiplication to solve business problems.

10. Practice Advanced Skill Development Techniques.

- 10.1 Solve interest and trade discount problems.
- 10.2 use the Interest Divisors Table to solve interest problems.
- 10.3 Solve cash and chain discount problems.
- 10.4 Understand the relationship of metric measurements to one another.
- 10.5 Know how to convert from U.S. equivalents to metric measurements.

11. Complete an Electronic Printing Calculator Simulation.

- 11.1 Prepare payroll records.
- 11.2 Complete business forms that involve purchasing.
- 11.3 Prepare and analyze sales, profit-sharing, and expense reports.
- 11.4 Prepare annual financial statements.

12. Use a Printing Calculator For Personal Use.

- 12.1 Make the necessary calculations to complete a Form 1040EZ Income Tax Return for Single Filers with no dependents.
- 12.2 Make the necessary calculations to complete a Form 1040A U.S. Individual Income Tax Return.
- 12.3 Complete a Form 1040 U.S. Individual Income Tax Return.
- 12.4 Make the necessary calculations to complete Form 4684 and Form 3903.

13. Handle Money In Business.

- 13.1 Count the money in petty cash and make a tally sheet.
- 13.2 Count the money received and placed it in the proper compartment.

- 13.3 Make change quickly and accurately.
- 13.4 Issue receipts.
- 13.5 Record each transaction in the proper book.
- 13.6 Verify authorization of petty cash voucher.
- 13.7 Check the arithmetic on a petty cash voucher.
- 13.8 File a receipt for a cash disbursement and make a record of it.
- 13.9 Prepare a summary and balance sheet.

14. Explain Banking Procedures.

- 14.1 Deposit cash and checks in a bank account by making out the deposit slip, making the checkbook entry and filing the deposit receipt.
- 14.2 Identify three kinds of check endorsements.
- 14.3 Make the proper checkbook entry before writing a check.
- 14.4 Write a check correctly.
- 14.5 Determine when and how to stop payment on a check.
- 14.6 Reconcile a monthly bank statement.
- 14.7 Explain when to use a cashier's check and a certified check and how to obtain them.
- 14.8 Determine when to use a safe-deposit box.

15. Explain Payroll Procedures.

- 15.1 Calculate gross pay for hourly employees and salaried employees.
 - 15.2 Find net pay for hourly and salaried employees by calculating gross pay and calculating and subtracting all taxes withheld and other deductions.
- 15.3 Fill out the employee's earnings record, including hours worked, gross earning, and withholdings and deductions.
- 15.4 Fill out the weekly payroll journal, including hours worked, gross pay, withholdings and deductions, and net pay for each employee.
- 15.5 Prepare a paycheck with voucher.
- 15.6 Explain what kinds of time records must be kept for hourly and salaried employees.
- 15.7 List the tax forms an employer must prepare.
- 15.8 Explain the advantages of using automated equipment to prepare payrolls.

16. Prepare Business Expense Reports.

- 16.1 Prepare the forms needed for processing business expense reports including request for expense advance, business expense report, and request for reimbursement of business expenses.
- 16.2 Verify the correctness of forms when another employee has prepared the form.
- 16.3 Provide automatic monthly expense advances to company personnel.
- 16.4 Maintain individual files of business expense reports.

17. Calculate Commissions and Discounts.

- 17.1 Calculate a straight commission on sales and a sliding -scale commission on sales.
 - 17.2 Given an invoice containing a cash discount, determine the terms of the discount, and calculate the amount of discount and the amount to be paid.
- 17.3 Given an invoice containing a single trade discount, calculate the amount of the discount and the amount to be paid.
- 17.4 Given an invoice containing a series of trade discounts, calculate the amount of the discounts and the amount to be paid.
- 17.5 Calculate a series of trade discounts by using a table of chain discount equivalents.
- 17.6 Compute the gross pay of an employee who earns a base salary plus commission.
- 17.7 Define a "draw against commission"

18. Know Different Business Calculating Machines.

- 18.1 Become familiar with several kinds of adding and calculating machines.
- 18.2 Be able to choose the appropriate machine for a particular type of math problem.

19. Complete a Business Math Simulation.

- 19.1 Audit invoices.
- 19.2 Fill out sales slips, make change, and keep sales records.
- 19.3 Record income and expenditures.
- 19.4 Determine true annual rate of interest using the APR table.
- 19.5 Estimate average.
- 19.6 Compare life insurance premiums.
- 19.7 Compute net proceeds from sale of stock.
- 19.8 Prepare purchase orders.
- 19.9 Compute amount due on promissory note.
- 19.10 Compute proceeds from sale of bonds.
- 19.11 Compute taxes.
- 19.12 Figure interest on savings.
- 19.13 Summarize sources of funds for remodeling.
- 19.14 Record petty cash transactions.
- 19.15 Summarized weekly sales records and complete cash proof report.
- 20. Complete a Skill Development Software Program.
- 20.1 Acquire speed and accuracy on the ten-key pad of the computer keyboard.
- 20.2 Attain a rate of 200 keystrokes on the ten-key pad of the computer keyboard with 100% accuracy.

BCA-157

1. Manipulate data using an Excel list

- 1.1 Identify the elements of an Excel list
- 1.2 Demonstrate freezing rows and columns
- 1.3 Explain how to change zoom settings to display a worksheet
- 1.4 Demonstrate how to find, edit, delete, and sort data in a list
- 1.5 Demonstrate how to apply a conditional format to a range
- 1.6 Demonstrate how to use the subtotals outline view
- 1.7 Summarize a list using a PivotTable and a PivotChart

2. Work with multiple Excel worksheets and workbooks

- 2.1 Explain how to create and print a worksheet group
- 2.2 Demonstrate how to edit multiple worksheets at the same time
- 2.3 Describe how to create 3-D cell references and workbook references
- 2.4 Demonstrate how to consolidate information from multiple worksheets and workbooks
- 2.5 Explain how to create a workbook template
- 2.6 Demonstrate how to create a lookup table and use Excel's lookup function
- 2.7 Demonstrate how to create and use an Excel workspace
- 2.8 Explain how the method of Demand Priority works

3. Work with Excel's Editing and Web tools

- 3.1 Explain how to check the spelling in a workbook
- 3.2 Demonstrate how to audit formulas and trace and fix formula errors.
- 3.3 Explain how to insert and edit cell comments
- 3.4 Explain how to track, highlight, and review changes to the workbook
- 3.5 Demonstrate how to mail and merge workbooks
- 3.6 Explain how to save the workbook as a Web page
- 3.7 Demonstrate how to create and edit hyperlinks

4. Develop an Excel application

- 4.1 Explain how to create validation rules for data entry
- 4.2 Demonstrate how to protect the contents for worksheets and workbooks
- 4.3 Explain how to create and use range names

- 4.4 Describe macro viruses and how to use Excel's security features
- 4.5 Demonstrate how to edit and print a macro using the Visual Basic Editor
- 4.6 Demonstrate how to assign a macro to a keyboard shortcut and to a button
- 5. Explore data tables and scenario management**
 - 5.1 Explain cost-volume-profit relationships
 - 5.2 Explain the principles of multiple what-if analyses
 - 5.3 Demonstrate using a one-variable data table to perform a what-if analysis
 - 5.4 Demonstrate using a two-variable data table to perform a what-if analysis
 - 5.5 Explain how to create and use array formulas
 - 5.6 Demonstrate how to create scenarios to perform what-if analyses
 - 5.7 Demonstrate how to create a scenario summary report to save conclusions
- 6. Use Excel Solver for complex problems**
 - 6.1 Explain how to formulate a problem
 - 6.2 Demonstrate a what-if analysis
 - 6.3 Explain how to try to solve a problem using trial and error
 - 6.4 Demonstrate using Goal Seek to automate the trial-and-error process
 - 6.5 Demonstrate how to use Solver to find the best solution
 - 6.6 Explain how to create an answer report
 - 6.7 Explain how to configure Solver to best work with your data
- 7. Import data into Excel**
 - 7.1 Demonstrate importing data from a text file into an Excel workbook
 - 7.2 Explain how to retrieve data from a database using the Query Wizard
 - 7.3 Demonstrate how to retrieve data from multiple database tables
 - 7.4 Demonstrate how to retrieve data from a database into a PivotTable
 - 7.5 Explain how to retrieve stock market data from a Web page and the World Wide Web
 - 7.6 Explain how to view information on the World Wide Web
- 8. Enhance Excel with Visual Basic for Applications**
 - 8.1 Demonstrate how to create macros using the macro recorder
 - 8.2 Explain how to assign a macro to a button
 - 8.3 Explain how to view the macro code in the Visual Basic Editor
 - 8.4 Demonstrate how to write a macro with the Visual Basic Editor
 - 8.5 Explain the basic concepts and principles of the VBA programming language
 - 8.6 Demonstrate how to write an interactive macro that asks the user for input
 - 8.7 Explain how to modify a macro so it responds to different user inputs
 - 8.8 Demonstrate how to customize Excel's menu and toolbars

BUS-102

1. Identify factors that are impacting business today.
 - 1.1. Define the roles of for-profit and not-for-profit organizations in an economy.
 - 1.2. Describe how businesses add to the standard of living and quality of life.
 - 1.3. Explain how the factors of production impact the supply of goods and services in an economy.
 - 1.4. Summarize the evolution of business in the United States and explain the key issues that are impacting its outlook for the future.
 - 1.5. Explain the fundamental features of the free enterprise, or capitalist, system that make it efficient and dynamic.
 - 1.6. Illustrate the strategies used in reaching global markets.
 - 1.7. Evaluate the impact of the digital revolution on global businesses, governments, and societies.
 - 1.8. Describe the evolution of globalization.
 - 1.9. Summarize the various methods of conducting business internationally.
 - 1.10. Explain the major strategic reasons why multinational enterprises go abroad.
 - 1.11. Summarize the key policy tools available to manage an economy.
 - 1.12. Evaluate the different forms of trade and foreign investment barriers and their impact on business, consumers, and governments.

2. Demonstrate ethical behavior and social responsibility.
 - 2.1. Explain why legality is only the first step in behaving ethically.
 - 2.2. Define the role of American business in influencing ethical and social responsibility in global markets.
 - 2.3. Discuss the development of business codes of ethics and business ethics training.
 - 2.4. Explain the basic parameters of business ethics.
 - 2.5. Describe the societal responsibility model of business governance.

3. Compare the advantages and disadvantages of owning a business.
 - 3.1. Explain why small business is important.
 - 3.2. Compare the different small business organizational forms, including sole proprietorships, partnerships, corporations, and franchises.
 - 3.3. Discuss the opportunities for diversity in franchising and the challenges of international franchising.
 - 3.4. Describe the personal qualities and training needed to be a successful entrepreneur.
 - 3.5. List and define each of the essential components of a business plan.
 - 3.6. Describe the stakeholder model of business governance.
 - 3.7. Evaluate key small business management decisions, including hiring employees, ethic issues, family business benefits and costs, and controlling internal and external business risks.

4. Define leadership styles, management styles, and employee empowerment.
 - 4.1. Identify the four functions of management.
 - 4.2. Explain chains of command, organizational charts, and job specialization.
 - 4.3. Analyze and describe different types of departmentalization within organizations.
 - 4.4. Describe the basic kinds of managers within organizations.
 - 4.5. Analyze the different types of skills that go into making effective managers.
 - 4.6. Discuss the various issues connected with organizational design.
 - 4.7. Explain how job enrichment affects employee motivation and performance.
 - 4.8. Compare management by objective with participative management and the use of teams by firms.
 - 4.9. Summarize contemporary motivation theories and describe each of the major theories.
 - 4.10. Discuss what leadership is, and summarize the major leadership theories.
 - 4.11. Identify how leadership impacts corporate success and discuss the various leadership styles used today.
 - 4.12. Explain what empowerment is, and the importance of keeping employees motivated.

5. Explain the importance of human resource management and describe current issues in managing human resources and dealing with employee-management issues and relationships.
 - 5.1. Describe how advances in technology and other factors have led to an increasingly strategic role in organizations for human resources management.
 - 5.2. Illustrate the effects of legislation on human resource management.
 - 5.3. Discuss the process of recruiting and selecting employees for an organization.
 - 5.4. Trace the history of organized labor in the United States and discuss the major legislation affecting labor unions.
 - 5.5. Explain the controversial employee-management issues and relationships.

6. Explain the importance of developing and implementing customer-oriented marketing plans.
 - 6.1. Explain the different aspects of the definition of marketing and the importance of marketing.
 - 6.2. Describe the concept of niche marketing.
 - 6.3. Discuss the importance of customer service programs and how they should be conducted.
 - 6.4. Explain how a marketing mix is developed.
 - 6.5. Explain the concept of integrated marketing promotion.

7. Outline the changing role of business technology.
 - 7.1. Summarize the services available along the information highway.

- 7.2. Define the steps in managing information and identify the characteristics of useful information.
 - 7.3. Discuss the effects of information technology on management.
 - 7.4. Identify the careers that are gaining or losing workers due to the growth of information technology.
8. Understand the importance of financial information and accounting and its different uses in business.
 - 8.1.1. Explain the function of the accounting information system.
 - 8.1.2. Recount accounting issues associated with international business, such as the importance of International Accounting Standards and International Standard on Auditing.
 - 8.1.3. Discuss the importance of ethical accounting practices.
 - 8.1.4. Explain the importance of internal controls.
 - 8.1.5. Explain the role of financial reporting.
 - 8.1.6. Explain foreign currency translation, a necessary element in financial reporting of multinational business firms.
 - 8.1.7. Discuss the impact of technology on accounting.
 9. Demonstrate proficiency in understanding money, security markets, and financial institutions.
 - 9.1. Define the components of financial systems.
 - 9.2. Explain what money is and the importance of the money supply to domestic and international exchange.
 - 9.2.1. Describe how the Federal Reserve controls the money supply.
 - 9.2.2. Explain the role and importance of banking.
 - 9.2.3. Compare the different types of financial institutions as well as their roles in the economy.
 - 9.2.4. Describe how to make wise investments, including an evaluation of risk and return.
 - 9.2.5. Explain the stock market, mutual funds, and commodities.
 - 9.2.6. Understand the functions of securities markets.

Understand how the health of the financial system affects the productivity of the economy, including the roles of the IMF and the World Bank.

BUS-121

Part 1

1. Define communication and describe the main purposes of communication in business
2. Explain the communication process model and the ultimate objective of the communication process as well as the legal and ethical constraints act as a strategic force to influence the process of business communication
3. Explain how diversity challenges, changing technology and team environment act as strategic forces to influence the process of business communication
4. Identify the four levels of communication and explain how behavioral theories, nonverbal communication and listening affect group communication
5. Identify factors affecting group communication and leading to the need for formal organizations
6. Discuss how information flows within an organization
7. Manage time by prioritizing projects and display positive interpersonal skills

Part 2

1. Identify the purpose of the message and the appropriate channel
2. Envision the audience so the message can be adapted to the audience and apply techniques for adapting messages to the audience
3. Apply the guidelines for communicating ethically and responsibly
4. Recognize the importance of organizing a message before writing the first draft and select the appropriate outline for developing messages by identifying the central idea and the likely receiver reaction
5. Apply techniques for developing effective sentences and unified and coherent paragraphs
6. Edit and rewrite messages for vividness, clarity and conciseness
7. Identify factors affecting readability and revise messages to improve the readability
8. Revise and proofread a message for content; organization; style; mechanics; format and layout

Part 3

1. List the steps in the deductive outline and identify the advantages of using it to convey good news or routing information
2. Write letters presenting claims and making adjustments, responding to routine requests, and acknowledging

customer orders

3. Compose letters providing credit information and extending credit
4. Write the following special messages: thank you, appreciation and apologies
5. Adapt letters to international receivers
6. Use effective writing and formatting principles that apply to memos and e-mail messages
7. List the steps in the inductive outline and identify the advantages of using it to convey bad news
8. Write letters refusing a request, denying a claim, refusing to complete an order, denying credit or providing constructive criticism
9. Discuss ways to handle special problems about the unpleasant
10. Identify acceptable practices for writing effective e-mail messages and using electronic communication appropriately
11. Identify ethical and legal implications associated with technology
12. Write memos and e-mail messages that convey good news, routine information, or negative news
13. Develop effective outlines and appeals for messages that persuade
14. Write effective sales messages and persuasive requests

Part 4

1. Organize ideas and express them clearly and simply in informal and oral presentations
2. Locate both printed and electronic sources of information
3. Discuss the common problems encountered in collecting and interpreting data
4. Understand principles of effectiveness and ethical responsibilities in the construction of graphic aids
5. Select an appropriate type of graphic for specific data interpretation
6. Plan a business presentation that accomplishes the speaker's goals and meets the audience's needs
7. Organize and develop the three parts of an effective presentation
8. Select, design, and use presentation visuals effectively
9. Design and use PowerPoint software with a business presentation
10. Deliver oral presentations with increasing confidence

Part 5

1. Prepare an effective chronological, functional or combination chronological/functional resume
2. Identify employment tools other than the resume that can enhance employability
3. Write effective letters related to employment and complete application forms accurately

BUS-185

1. Convey an understanding of the nature of law and the part that it plays in regulation of modern business as well as one's life.
2. Emphasize that law, the courts and the legal system exist for the citizen as an employer, employee, taxpayer, and consumer.
3. Describe the social, environmental, political and economic factors which act and react to determine what the law is.
4. Analyze the basic principles of law that apply to business transactions.
5. Appreciate the plight of the small business owner by complying with numerous government regulations such as payroll tax laws, wage and hour requirements, fair trade commission regulations, consumer protection laws, and numerous other governmental agency requirements.
6. Use the decision making process to arrive at the correct solutions to actual court cases within the framework of the rules of law.
7. Describe correct business procedures (preventative law) to avoid legal complications.
8. Be aware of those situations where the use of an attorney would be well advised.
9. Development of vocabulary usage that will be helpful to the student regardless of the student's role in future life.
10. Expose students to the type of questions they will encounter on the CPA exam.

CSC-110

10. Demonstrate an understanding of these essential computer concepts.
 - 1.1 Define the term "computer"

- 10.1. Describe the relationship between computer hardware and software
- 10.2. Identify the parts of a typical microcomputer system
- 10.3. List the peripheral devices that are typically found on microcomputer systems
- 10.4. Define the term “user interface”
- 10.5. Describe how you use interface elements such as prompts, commands, menus, and graphical objects
- 10.6. Describe the resources you can use to learn how to use computers and software
11. Summarize the function of several software and multimedia applications
 - 11.1. Determine the legal restrictions placed on your use of software by copyright laws and license agreements
 - 11.2. Describe the purpose of a computer operating system
 - 11.3. Recognize DOS, Windows, UNIX, and Mac OS
 - 11.4. Categorize software as either system software or application software
 - 11.5. Determine the best type of software to use for a specific task
 - 11.6. List the computer equipment you need for multimedia applications
 - 11.7. Determine if a software package is compatible with your computer system
12. Differentiate between documents, worksheets, and databases
 - 12.1. List examples of how document production software is used in different career fields
 - 12.2. Discuss and demonstrate how document production software can help you improve the quality of your writing and the format of your documents.
 - 12.3. Compare and contrast electronic publishing with traditional paper-based publishing.
 - 12.4. Discuss some of the ways spreadsheet software affects politics, business, and education in a technologically advanced society.
 - 12.5. Describe how spreadsheets work, and how you create, format, and audit a worksheet.
 - 12.6. Discuss your responsibilities for creating accurate worksheets and graphs.
 - 12.7. Describe the database skills you need to be productive in today’s Information Age.
 - 12.8. Differentiate between a structured database and a free-form database.
 - 12.9. Describe the techniques you can use to search for data in databases.
 - 12.10. Describe how to integrate word-processing, spreadsheet, and database software.
13. Demonstrate an understanding of computer files and data storage
 - 13.1. Correctly use the terms data and information.
 - 13.2. Determine if a file is an executable file, data file, or source file.
 - 13.3. Create valid filenames under DOS and Windows.
 - 13.4. Explain how file extensions and wildcards simplify file access.
 - 13.5. Describe the difference between logical and physical file storage.
 - 13.6. Discuss how the directory and the FAT help you access files.
 - 13.7. Select a storage device based on characteristics such as its capacity and access speed.
 - 13.8. Describe the process of saving, retrieving, revising, deleting, and copying files.
14. Identify the main components of a computer and summarize the function of each.
 - 14.1. Identify the components that are on the main circuit board of a microcomputer.
 - 14.2. Explain how RAM, virtual memory, CMOS, and ROM differ.
 - 14.3. Explain how the CPU performs the instructions contained in a computer program.
 - 14.4. List the factors that affect CPU performance.
 - 14.5. Describe how the data bus and expansion bus work
 - 14.6. List the components necessary to connect a peripheral device to a computer and describe each component’s role.
 - 14.7. Trace the boot process of your computer system.
15. Identify the basic parts of the operating system screen.
 - 15.1. Identify the controls on the operating system desktop.
 - 15.2. Use the Start button to run software programs.
 - 15.3. Identify and use the controls in a window.
 - 15.4. Switch between programs using the taskbar.
 - 15.5. Use controls such as menus, toolbars, list boxes, scroll bars, radio buttons, tabs, and check boxes.
16. Demonstrate the ability to work with files.

- 16.1. Format a disk.
 - 16.2. Enter, select, insert, and delete text.
 - 16.3. Create and save a file.
 - 16.4. Open and edit a file.
 - 16.5. Print a file.
 - 16.6. Create a diskette with student data files.
 - 16.7. View the list of files on your disk.
 - 16.8. Move, copy, delete, and rename a file.
17. Demonstrate proficiency in word processing.
- 17.1. Create a document.
 - 17.1.1. Start word processing program.
 - 17.1.2. Type a letter.
 - 17.1.3. Use AutoText tips.
 - 17.1.4. Enter text.
 - 17.1.5. Save a document.
 - 17.1.6. Correct errors.
 - 17.1.7. Preview and print a document.
 - 17.1.8. Get help.
 - 17.1.9. Exit word.
 - 17.2. Edit and format a document.
 - 17.2.1. Rename a document.
 - 17.2.2. Move the insertion point around the document.
 - 17.2.3. Use select, then do.
 - 17.2.4. Use the undo and redo commands.
 - 17.2.5. Move text within a document.
 - 17.2.6. Find and replace text.
 - 17.2.7. Change the margins.
 - 17.2.8. Align text.
 - 17.2.9. Indent a paragraph.
 - 17.2.10. Use format painter.
 - 17.2.11. Add bullets and numbers.
 - 17.2.12. Change the font and font size.
 - 17.2.13. Emphasize text with boldface, underline, and italics.
 - 17.3. Create a multiple-page report.
 - 17.3.1. Plan the document.
 - 17.3.2. Format the document in sections.
 - 17.3.3. Add headers.
 - 17.3.4. Use styles.
 - 17.3.5. Apply styles.
 - 17.3.6. Insert tables.
 - 17.3.7. Insert additional rows.
 - 17.3.8. Use AutoSum to total a table column.
 - 17.3.9. Format tables
 - 17.4. Use Desktop publishing for a newsletter.
 - 17.4.1. Use word art to create the newsletter title.
 - 17.4.2. Format text into newspaper-style columns.
 - 17.4.3. Insert clipart.
 - 17.4.4. Insert drop caps.
 - 17.4.5. Insert symbols and special characters.
 - 17.4.6. Balance the columns.
 - 17.4.7. Draw a border around the page.

18. Demonstrate proficiency in spreadsheets.
 - 18.1. Use worksheets to make business decisions.
 - 18.1.1. Move around a worksheet.
 - 18.1.2. Navigate in a workbook.
 - 18.1.3. Open a workbook.
 - 18.1.4. Create text, values, formulas, and functions.
 - 18.1.5. Save the workbook.
 - 18.1.6. Change values and observe results.
 - 18.1.7. Correct mistakes.
 - 18.1.8. Get help.
 - 18.1.9. Clear cell contents.
 - 18.1.10. Print the worksheet.
 - 18.1.11. Close the worksheet.
 - 18.1.12. Exit spreadsheet program.
 - 18.2. Create a worksheet.
 - 18.2.1. Develop worksheets.
 - 18.2.2. Plan the worksheet.
 - 18.2.3. Build the worksheet.
 - 18.2.4. Copy a formula using the fill handle.
 - 18.2.5. Copy a formula using relative references.
 - 18.2.6. Copy a formula using an absolute reference.
 - 18.2.7. Copy cell contents using the copy and paste method.
 - 18.2.8. Rename the worksheet.
 - 18.2.9. Save the new worksheet.
 - 18.2.10. Test the worksheet.
 - 18.2.11. Use functions.
 - 18.2.12. Spell check the worksheet.
 - 18.2.13. Improve the worksheet layout.
 - 18.2.14. Preview the worksheet using print preview.
 - 18.2.15. Center the printout.
 - 18.2.16. Add headers and footers.
 - 18.2.17. Document the workbook.
 - 18.3. Develop a professional-looking worksheet.
 - 18.3.1. Format worksheet data.
 - 18.3.2. Change appearance of numbers.
 - 18.3.3. Align cell contents.
 - 18.3.4. Wrap text in a cell.
 - 18.3.5. Center text across columns.
 - 18.3.6. Indent text within a cell.
 - 18.3.7. Change the font, font style, and font size.
 - 18.3.8. Add and remove borders.
 - 18.3.9. Use color for emphasis.
 - 18.3.10. Add comments to the worksheet.
 - 18.3.11. Control the display of gridlines.
 - 18.3.12. Print the worksheet.
 - 18.3.13. Use portrait and landscape orientations.
 - 18.4. Create charts.
 - 18.4.1. Plan a chart.
 - 18.4.2. Create a column chart.
 - 18.4.3. Move and resize a chart.
 - 18.4.4. Update a chart.
 - 18.4.5. Modify a chart.
 - 18.4.6. Enhance the chart's appearance.

- 18.4.7. Preview and printing the chart.
- 18.4.8. Create a chart in a chart sheet.
- 18.4.9. Create a pie chart.
- 18.4.10. Change the chart type from 2-D to 3-D.
- 18.4.11. Format chart labels.
- 18.4.12. Apply a texture fill effect to the chart background.
- 18.4.13. Print the chart from the chart sheet.
- 18.4.14. Create a bar chart.

19. Demonstrate proficiency in basic database processing tasks.

- 19.1.1. Define basic database terms.
- 19.1.2. Start a database.
- 19.1.3. Open an existing database.
- 19.1.4. Open a database table.
- 19.1.5. Print a table.
- 19.1.6. Close a database.
- 19.1.7. Create and print a query.
- 19.1.8. Create and print a form.
- 19.1.9. Use the help feature.
- 19.1.10. Create, preview, and print a report
- 19.2. Maintain a database
 - 19.2.1. List the guidelines for designing databases.
 - 19.2.2. List the guidelines for designing tables.
 - 19.2.3. Create a table.
 - 19.2.4. Add records to a table.
 - 19.2.5. Save a database.
 - 19.2.6. Modify the structure of a table.
 - 19.2.7. Copy records from another database.
 - 19.2.8. Update a database.
- 19.3. Query a database
 - 19.3.1. Define a query.
 - 19.3.2. List the parts of the query window.
 - 19.3.3. Create and run a query.
 - 19.3.4. Define table relationships.
 - 19.3.5. Sort data in a query.
 - 19.3.6. Filter data.
 - 19.3.7. Define record selection criteria for queries.
 - 19.3.8. Define multiple selection criteria for queries.
 - 19.3.9. Perform calculations.
- 19.4. Create forms and reports
 - 19.4.1. Create a form using the Form Wizard.
 - 19.4.2. Change a form's Autoformat.
 - 19.4.3. Navigate a form.
 - 19.4.4. Find data using a form.
 - 19.4.5. Preview and print selected form records.
 - 19.4.6. Maintain table data using a form.
 - 19.4.7. Create a form with a main form and a subform.
 - 19.4.8. Create a report using the Report Wizard.
 - 19.4.9. Insert a picture on a report.

ECN-120

1. Describe the Nature of the Problem Which the Study of Economics Addresses.
 - 1.1 Recognize that scarcity is the fundamental economic problem.
 - 1.2 Relates scarcity to the necessity for choice.

- 1.3 Give a definition of “economics.”
 - 1.4 Distinguish between macro-economics and micro-economics.
 - 1.5 Construct a production possibilities curve.
 - 1.6 Distinguish among efficient, inefficient, and unattainable combinations of outputs.
 - 1.7 Explain the conclusion reached in the production possibilities model (no free lunch).
 - 1.8 Explain how resource specialization, unemployment, and economic growth affect the Production Possibilities Model.
- 2. Identify the Characteristics and Elements of the Economic Way of Thinking.**
- 2.1 Explain and give examples of the concept of opportunity cost.
 - 2.2 Explain and demonstrate what is meant by “thinking at the margin.”
 - 2.3 List the steps involved in the scientific method.
 - 2.4 Give examples of the fallacy of composition and false-cause fallacy.
 - 2.5 Recognize that, in economics, rational decisions are made by comparing marginal benefits and marginal cost.
- 3. Demonstrate an Ability to Think Abstractly.**
- 3.1 Construct and interpret graphical economic models.
 - 3.2 Interpret schematic and other forms of models which illustrate economics concepts.
 - 3.3 Portray economic data and phenomena in simplified models.
 - 3.4 Identify the essential elements of a theory.
 - 3.5 Recognize the necessary assumptions made in developing a theory.
- 4. Perform Computational Tasks.**
- 4.1 Solve simple algebraic formulas, such as $MV = PQ$, and solve for equilibrium values given linear equations.
 - 4.2 Calculate economic measurements, such as the unemployment rate, given the appropriate data.
 - 4.3 Manipulate algebraic formulas to solve for an unknown.
 - 4.4 Calculate percentages, ratios, slopes, rates of change, and present and future values.
- 5. Demonstrate an Ability to Think Systematically.**
- 5.1 Locate equilibrium positions in tabular and graphic models.
 - 5.2 Describe how the system in question moves toward an equilibrium if it is not in equilibrium.
 - 5.3 Identify a new equilibrium position if the variables in the system change.
 - 5.4 Use models to predict what happens in a system if conditions change.
 - 5.5 Give a general, universal definition of “equilibrium.”
 - 5.6 Construct an initial equilibrium and explain how the variables in the model changed given economic shocks or policy prescriptions.
 - 5.7 Distinguish between short-run and long-run components of models.
- 6. Demonstrate an Awareness of the Institutions of the U.S. Economy.**
- 6.1 Understand how product markets work.
 - 6.2 Recognize the role and organization of the Federal Reserve System.
 - 6.3 Identify how the federal government influences the economy and how government can influence economic growth.
 - 6.4 Understand how consumers, firms, and units of government relate to each other.
 - 6.5 Recognize the role played by the profit motive in guiding economic activity.
 - 6.6 Recognize the differences in decentralized and centralized decision making.
- 7. Identify the Major Economic Statistics Used to Measure Economic Activity.**
- 7.1 Calculate employment statistics, given the relevant data.
 - 7.2 Define the “gross national product,” “gross domestic product” and calculate various national income account measures, given data on the components of national income.
 - 7.3 Calculate rates of change in the Consumer Price Index, i.e., the rate of inflation.
 - 7.4 Distinguish among various measures of the money supply, such as M1, M2, and M3, and relate their importance to the inflation rate.
 - 7.5 Define economic growth, calculate growth rates, and identify differences in economic growth between countries.

- 7.6 Identify determinants of economic growth, and, using growth theory, explain why some countries grow faster than others.
- 7.7 Identify problems faced by developing countries that may limit growth.
- 7.8 Determine how diminishing marginal product relates to growth.
- 8. Identify the Major Policy Tools Available for Economic Stabilization.**
- 8.1 Define “fiscal policy.”
- 8.2 Define “monetary policy.”
- 8.3 Identify the entity which controls fiscal policy.
- 8.4 Identify the entity which controls monetary policy.
- 9. Identify the Effects on Economic Activity of Fiscal Policy, i.e., Changes in the Levels of Government Spending and Taxes.**
- 9.1 Distinguish between...
- discretionary and automatic fiscal policy.
 - expansionary and contractionary policy.
 - countercyclical and procyclical fiscal policy.
- 9.2 Recognize the types of fiscal policy actions appropriate for combatting...
- recession.
 - inflationary booms.
- 9.3 Calculate the value of the tax multiplier.
- 9.4 Calculate the amounts of changes in government spending and/or taxes necessary to expand or contract national income/output by a given desired amount.
- 9.5 Separate short-run effects from long-run effects of policy prescriptions.
- 9.6 Identify the balanced-budget multiplier principle.
- 9.7 Describe how “crowding out” works.
- 9.8 Recognize how the Keynesian (activist) school of thought, the classical school of thought and the New Classical (nonactivist) school of thought differ with respect to the effectiveness of fiscal policy.
- 10. Recognize How Money is Created in the U.S. Economy and How the Banking System Operates.**
- 10.1 Identify how money is defined and measured.
- 10.2 Describe how money is created by the banking system.
- 10.3 Identify the characteristics of a fractional reserve system of banking.
- 10.4 Calculate a bank’s excess reserves, given its deposit liabilities, vault cash, and its deposits at its district Federal Reserve Bank using t-accounts.
- 10.5 Calculate the simple deposit expansion multiplier.
- 10.6 Calculate the potential expansion or contraction in the money supply, given the level of excess reserves in the banking system and the value of the simple deposit expansion multiplier.
- 11. Identify the Functions and Operations of the Federal Reserve System.**
- 11.1 Identify the major function(s) of each component of the Federal Reserve System.
- 11.2 Recognize how the Board of Governors is constituted and selected.
- 11.2 Identify the tools of monetary policy available to the Fed (Federal Reserve System) and identify how each tool is used to expand or contract the money supply.
- 11.3 Define monetary policy.
- 12. Identify the Effects of Monetary Policy on the Level of Economic Activity, Specifically, on Output, Jobs, and Prices.**
- 12.1 Identify the links in the transmission mechanism of monetary policy, according to the Keynesian school of thought.
- Construct the money market model.
 - Trace the effects of a change in the money supply through to a change in national income/output by way of changes in the interest rate and, thus, changes in investment spending.
- 12.2 Identify the links in the transmission mechanism of monetary policy, according to the monetarist school of thought, and identify the effects on national income/output of an increase or a decrease in the money supply.
- 12.3 Compare and contrast the activist (Keynesian) school of thought with the nonactivist (Monetarist) school of thought, with respect to the views of each on the effectiveness of monetary policy.

- 13. Recognize the Effects on National Income/Output of the State of the Federal Government Budget (i.e., Whether in Surplus or Deficit) and the Size of the National Debt.**
- 13.1 Distinguish between a budget deficit and the national debt.
 - 13.2 Describe how the state of the budget changes as the level of national income/output changes.
 - 13.3 Distinguish between a cyclical budget deficit and a structural budget deficit.
 - 13.4 Calculate the following ratios:
 - a. the debt/GDP ratio.
 - b. the deficit/GDP ratio.
 - c. the interest/GDP ratio.
- 14. Identify the Relationships Between International Economic Events and the U.S. Economy.**
- 14.1 Distinguish between a balance of trade surplus and a balance of trade deficit.
 - 14.2 Identify how net exports affect aggregate demand in the U.S. economy.
 - 14.3 Distinguish between an appreciation and a depreciation of the U.S. dollar using the market for foreign currency exchange.
 - 14.4 Identify how dollar appreciation and depreciation affect the prices of U.S. exports and U.S. imports.
 - 14.5 Recognize the effects on U.S. exports of the level of national income in other countries.
 - 14.6 Define the accounts in the Balance of Payments and how each is calculated

ECN-130

1. Describe the Nature of the Problem Which the Study of Economics Addresses.

- 1.1 Recognize that scarcity is the fundamental economic problem.
- 1.2 Relates scarcity to the necessity for choice.
- 1.3 Give a definition of “economics.”

2. Identify the Characteristics and Elements of the Economic Way of Thinking.

- 2.1 Explain and give examples of the concept of opportunity cost.
- 2.2 Explain and demonstrate what is meant by “thinking at the margin.”
- 2.3 List the steps involved in the scientific method.
- 2.4 Give examples of the fallacy of composition and false-cause fallacy.
- 2.5 Recognize that, in economics, rational decisions are made by comparing marginal benefits and marginal cost.

3. Demonstrate an Ability to Think Abstractly.

- 3.1 Construct and interpret graphical economic models.
- 3.2 Interpret schematic and other forms of models which illustrate economics concepts.
- 3.3 Portray economic data and phenomena in simplified models.
- 3.4 Identify the essential elements of a theory.
- 3.5 Recognize the necessary assumptions made in developing a theory.

4. Perform Computational Tasks.

- 4.1 Solve simple algebraic formulas, such as $Q_d = a - bP$, and solve for equilibrium values given linear equations.
- 4.2 Calculate economic quantities, given the relationship between two variables..
- 4.3 Manipulate algebraic formulas to solve for an unknown.
- 4.4 Calculate percentages, ratios, slopes, and present and future values.

5. Demonstrate an Ability to Think Systematically.

- 5.1 Locate equilibrium positions in tabular and graphic models.
- 5.2 Describe how the system in question moves toward an equilibrium if it is not in equilibrium.
- 5.3 Identify a new equilibrium position if the variables in the system change.
- 5.4 Use models to predict what happens in a system if conditions change.
- 5.5 Give a general, universal definition of “equilibrium.”
- 5.6 Construct an initial equilibrium and explain how the variables in the model changed given economic events.

6. Describe How Markets Work to Allocate Resources.

- 6.1 Define “supply” and “demand.”
- 6.2 Identify the non-price determinants of supply and of demand.
- 6.3 Locate the equilibrium price in a market, given a tabular or graphic model of the market.
- 6.4 Identify how the equilibrium price changes if underlying supply or demand conditions change.
- 6.5 Predict what will happen to price and quantity in a market if certain events occur.
- 6.6 Distinguish between a “surplus” and a “shortage.”
- 6.7 Distinguish between a “price ceiling” and a “price floor.”
- 6.8 Recognize how resource allocation is distorted by price controls.
- 6.9 Determine the effect of a tax (and subsidy) on market outcomes.
- 6.10 Identify and calculate welfare changes as market conditions change.

7. Utilize the Model of Consumer Choice to Explain How Economists Think Consumers Make Choices Among Products Available in the Marketplace.

- 7.1 Define the indifference curve model and the budget constraint.
- 7.2 Construct a budget constraint line and an indifference curve map, given data on income, prices, and consumer preferences.
- 7.3 Recognize the “law of diminishing marginal utility,” and calculate marginal utility, given data on total utility.
- 7.4 Locate the equilibrium combination of two products, given an indifference-curve model.
- 7.5 Describe how a demand curve is derived from the indifference-curve model.
- 7.6 Describe how a consumer should reallocate income if his/her choice is not an equilibrium one.

8. Use the Concept of “Elasticity” to Measure the Responsiveness of Quantity Supplied and Quantity Demanded to Changes in Prices and Income.

- 8.1 Calculate the following measures of elasticity:
 - a. the coefficient of price elasticity of demand.
 - b. the coefficient of price elasticity of supply.
 - c. the coefficient of income elasticity of demand.
 - d. the cross elasticity of demand.
- 8.2. Describe the relationship between price elasticity of demand and total revenue for a seller.
- 8.3 Identify the determinants of price elasticity of demand and of supply.
- 8.4 Distinguish between elastic, inelastic, and unit elastic demand or supply.
- 8.5 Recognize the relationship between elasticity of demand and/or supply and the incidence of a sales or excise tax.

9. Identify the Various Form of Legal Organization of Business Firms.

- 9.1 Distinguish among sole proprietorships, partnerships, and corporations.
- 9.2 Recognize the advantages and disadvantages of each form of business organization.
- 9.3 Distinguish between stocks and bonds.
- 9.4 Distinguish between a balance sheet and an income statement.
- 9.5 Describe how stock markets work and how stock prices are determined.

10. Describe the Nature of the Production Process.

- 10.1 Graph the production function, given data on the relationship between variable inputs and the quantity of output.
- 10.2 Calculate marginal physical product and average product, given data on the production relationship.
- 10.3 Calculate average fixed costs, average variable costs, average total costs, and marginal costs, given data on fixed costs and variable costs.
- 10.4 Describe how the law of diminishing marginal productivity relates to the behavior of costs.
- 10.5 Use the cost-revenue model for a firm to locate the equilibrium level of output.
- 10.6 Show how the long-run average cost curve is derived from the short-run cost curves.
- 10.7 Distinguish between economies of scale and diseconomies of scale.

11. Recognize the Importance of Market Structure in Influencing How an Industry Behaves with Respect to Output and Pricing Decisions.

- 11.1 Define “market structure.”

- 11.2 Describe how market structure relates to market conduct.
- 11.3 Calculate such measures of concentration as the four-firm concentration ratio and the Herfindahl index.
- 11.4 Identify the adverse effects on consumers of excessive concentration.
- 12. Utilize the Cost-Revenue Model of a Firm in Pure (Perfect) Competition to Explain How Such a Firm Operates.**
- 12.1 Identify the characteristics of a purely-competitive industry and give examples of such industries.
- 12.2 Distinguish between the model for:
- the entire industry, and
 - an individual firm in pure competition.
- 12.3 Locate the equilibrium (i.e., profit-maximizing) output level for a firm in:
- the short run, and
 - the long run.
- 12.4 Identify the equilibrium condition(s) for a purely-competitive firm in:
- the short run, and
 - the long run.
- 12.5 Describe the characteristics and importance of resource allocative efficiency and productive efficiency.
- 12.6 Derive the short-run supply curve for a firm in pure competition.
- 12.7 Recognize how a purely-competitive industry's long-run supply curve is derived.
- 12.8 Explain how equilibrium is achieved in the short-run compared to the long-run.
- 13. Utilize the Cost-Revenue Model of a Monopoly Firm to Explain How Such a Firm Operates.**
- 13.1 Identify the characteristics of a monopoly industry and give examples of such an industry.
- 13.2 Distinguish between:
- a legal monopoly,
 - a strategic-resources monopoly, and
 - a natural monopoly.
- 13.2 Identify the equilibrium condition for a monopoly firm.
- 13.3 Locate the equilibrium output and price combination for a monopoly firm.
- 13.4 Calculate marginal revenue for:
- a single-price, nondiscriminating monopolist, and
 - a discriminating monopolist.
- 13.5 Identify the conditions necessary for successful price discrimination.
- 13.6 Locate the welfare-cost triangle in the monopoly model.
- 13.7 Recognize whether or not monopoly achieves resource allocative efficiency.
- 13.8 Distinguish between X-inefficiency and productive inefficiency.
- 14. Utilize the Cost-Revenue Model of a Firm in Monopolistic Competition to Explain How Such a Firm Operates.**
- 14.1 Identify the characteristics of a monopolistically-competitive industry and give examples of such industries.
- 14.2 Identify the equilibrium output and price combination for a firm in monopolistic competition.
- 14.3 Distinguish between:
- the short-run model of monopolistic competition, and
 - the long-run model of monopolistic competition.
- 14.4 Describe the process of change from the short run to the long run in monopolistic competition.
- 14.5 Recognize whether or not monopolistic competition achieves resource allocative efficiency.
- 14.6 Describe the nature of the "wastes of monopolistic competition," i.e., the excess-capacity theorem and mark up.
- 15. Utilize the Models of a Firm in Oligopoly to Explain How Such a Firm Operates.**
- 15.1 Identify the characteristics of an oligopoly industry and give examples of such industries.
- 15.2 Describe the nature of "mutual interdependence" among oligopolistic firms in an industry.
- 15.3 Describe the difficulties involved in modeling the behavior of oligopoly firms.

15.4 Recognize the conclusions of the following models of oligopoly behavior:

- a. the kinked-demand curve model.
- b. the cartel model.
- c. the price-leadership model.
- d. the pay-off matrix (prisoners' dilemma, game theory) model.

15.5 Identify the thesis of the contestable-markets theory of oligopoly.

16. Describe How Labor Markets Work to Determine Wages and Incomes.

16.1 Recognize what is meant by "derived demand."

16.2 Calculate marginal revenue product, given data on a firm's production relationship and the price of the product.

16.3 Locate the equilibrium (i.e., profit-maximizing) level of employment for a firm, given data on its marginal revenue product and the wage rate.

16.4 Distinguish between wage-takers and monopolists in labor markets.

16.5 Calculate marginal factor cost, given data on the supply curve of labor for a firm.

16.6 Describe how a backward-bending labor supply curve might arise for an individual worker.

16.7 Identify the conditions in labor markets which give rise to wage differentials among various labor markets.

16.8 Describe how workers acquire "human capital."

17. Recognize the Role of Unions in the Process of Wage Determination.

17.1 Distinguish between a union shop and a closed shop.

17.2 Distinguish between a craft union and an industrial union.

17.3 Identify what the right-to-work law provides for.

17.4 Identify the conflicting goals which a union might pursue.

17.5 Utilize the following labor-union models to describe the strategies and tactics used by unions to achieve higher wages:

- a. the featherbedding model.
- b. the craft-union model.
- c. the industrial-union model.

17.6 Identify the effects of unions on wages, according to research findings.

18. Describe the Nature of the Poverty Problem in the U.S.

18.1 Construct a Lorenz Curve, given data on the distribution of income by quintiles.

18.2 Utilize the Lorenz Curve to illustrate the degree of income inequality.

18.3 Recognize what the Gini Coefficient measures.

18.4 Identify the approximate level of income which constitutes the "poverty line" in the U.S. at the present time.

18.5 Distinguish among the following proposals to alleviate poverty with respect to the approach that each would take:

- a. a Negative Income Tax plan.
- b. a marketplace solution.
- c. welfare-to-work reforms.

18.6 Distinguish between cash transfers and in-kind transfers and give examples of each.

18.7 Distinguish between an absolute definition of poverty and a relative definition.

19. Describe the Nature of the Problem of Pollution in the U.S.

19.1 Identify spillover costs and spillover benefits and give examples of each.

19.2 Describe how the presence of spillover costs contributes to the problem of pollution.

19.3 Distinguish among the following proposals to alleviate pollution with respect to the approach that each would take:

- a. the pollution-tax approach.
- b. the pollution standards approach.
- c. the pollution-permit approach.

19.4 Identify the trade-offs that exist in efforts to reduce pollution.

19.5 Identify the approach level of pollution reduction, utilizing the marginal benefit-marginal cost approach.

20. Recognize the Effects on the U.S. Economy of International Events.

- 20.1 Define an exchange rate.
- 20.2 Recognize that exchange rates are reciprocals of each other.
- 20.3 Calculate the foreign currency price of the U.S. dollar, given the U.S. dollar price of a foreign currency, and vice versa.
- 20.4 Define appreciation, depreciation, revaluation, and devaluation of a currency.
- 20.5 Recognize how appreciation/revaluation and depreciation/devaluation affect the prices of a country's exports and imports.
- 20.6 Distinguish between the balance of trade and the balance of payments.
- 20.7 Identify the types of international transactions that constitute debits in the balance of payments and the types that constitute credits.
- 20.8 Use production possibilities models to illustrate the principle of comparative advantage.
- 20.9 Identify the gains from trade for the countries involved.
- 20.10 Illustrate how a tariff or quota diminishes the gains from trade.
- 20.11 Identify various arguments used to justify the imposition of tariffs and quotas.
- 20.12 Define and calculate welfare changes from trade.

ENG-105

1. Prepare a Minimum of Six (6) Pieces of Writing.

- 1.1 Write essays of multi-paragraph length on various topics and/or themes throughout the semester.
- 1.2 Write a theme-length final paper.

2. Understand the Rhetorical Modes.

- 2.1 Read and study examples of the following rhetorical modes: narration, description, illustration, comparison/contrast, cause/effect, and definition.
- 2.2 Use the rhetorical modes to organize their thoughts to formulate an essay.

3. Revise Their Writing, Concentrating on the Following Specific Skills: Modification, Coordination/ Subordination, and Punctuation; and Avoidance of Sentence Fragments, Fused Sentences, Run-on Sentences, Comma Splices, Faulty Parallelism, Shifts in Subject and Verb, and Incomplete Structures.

- 3.1 Develop proofreading skills from direct or contextual instruction in grammar and mechanics.
- 3.2 Use these skills to proofread and improve writing.

4. Learn the Writing Process Through Various Pre-Writing Activities and Learn to Revise Their Writing Concentrating on the Rhetorical Concepts of Sentence Structure and Usage, Organization and Paragraph Development.

- 4.1 Use appropriate methods from direct or contextual instruction to plan their writings.
- 4.2 Develop their thoughts into writing.
- 4.3 Prepare a first draft.
- 4.4 Attend conference with instructor to discuss sentence structure, usage, organization, and paragraph development.
- 4.5 Prepare a final draft of the essay using proper MLA guidelines.

5. Learn, In Part Through Careful Analysis of Readings, the Function of Structural Features Employed in Expository Writing, Including the Introduction, the Thesis Statement, the Body, and the Conclusion.

- 5.1 Read examples of professional and student writing to represent each rhetorical mode.
- 5.2 Discuss examples of the modes.
- 5.3 Review specific guidelines for each essay-writing assignment

ENG-131

- 1. Punctuate a written business document correctly.**
 - 1.1 Identify and correct punctuation errors in written documents, class exercises and quizzes.
 - 1.2 Apply rules correctly in written work.
- 2. Construct the possessive forms of words correctly.**
 - 2.1 Identify and correct possessive form errors in written documents, class exercises and quizzes.
 - 2.2 Apply rules correctly in written work.
- 3. Construct the plural forms of words correctly.**
 - 3.1 Identify and correct plural forms errors in written documents, class exercises and quizzes.
 - 3.2 Apply rules correctly in written work.
- 4. Compose sentences with proper sentence structure.**
 - 4.1 Identify and correct sentence structure errors in written documents, class exercises and quizzes.
 - 4.2 Create sentences using various sentence structure options in written work.
- 5. Compose sentences with proper subject and verb agreement.**
 - 5.1 Identify and correct subject-verb agreement errors in written documents, class exercises, and on quizzes
 - 5.2 Create sentences using subject-verb agreement correctly in written work.
- 6. Compose sentences with proper pronoun agreement and selection.**
 - 6.1 Identify and correct pronoun agreement errors in written documents, class exercises and on quizzes
 - 6.2 Create sentences using proper pronoun agreement and selection in written work.
- 7. Compose sentences using both active and passive voice**
 - 7.1 Identify active or passive voice sentences in written documents, class exercises and on quizzes.
 - 7.2 Rewrite passive/active voice sentences into active/passive voice sentences in class exercise.
 - 7.3 Create both active and passive voice sentences in written work.
- 8. Compose sentences using parallelism.**
 - 8.1 Identify and correct non-parallel construction in written documents, class exercises and in quizzes.
 - 8.2 Create sentences with parallel construction in written work.
- 9. Format a variety of business documents correctly.**
- 10. Write a variety of business documents effectively.**
 - 10.1 Recognize and identify a variety of business documents and the elements important to each type, including promotional letter, informational letter, notification letter, sales letter, letter of inquiry, letter of request, memorandum, letter responding to request, letter of complaint, letter of apology, collection letter, business proposal, formal report, business e-mail.
 - 10.2 Analyze sample documents for inclusion of important elements as class exercises
 - 10.3 Practice writing sample documents in class.
- 11. Edit written business documents to maintain writing economy/wordiness**
 - 11.1 Recognize and identify redundancy, repetition, cliché, conciseness, sprawling phrases, nominalizations, surplus intensifiers, expletive constructions, and effective sentence combining.
and on hand-outs.
 - 11.2 Identify and correct wordiness in written documents, class exercises and in

quizzes

11.3 Create sentences and paragraphs that avoid wordiness in written work.

12. Edit written business documents for clarity.

11.1 Recognize and identify common clarity errors, including misplaced modifiers.

11.2 Identify and correct unclear sentences and paragraphs in class exercises

11.3 Write clear sentences in written work.

13. Access information for research using both electronic and paper resources.

13.1 Attend information literacy sessions in SCC library and computer lab.

13.2 Include researched information in a formal business report.

14. Properly document researched information using both MLA and APA style.

14.1 Demonstrate proficiency in MLA and APA documentation and access “Noodle Tools” at SCC library website.

14.2 Practice proper documentation during in-class exercise

14.3 Prepare “Works Cited” for formal report using MLA or APA documentation style.

14.4 Include “parenthetical citations” in body of formal report using MLA or APA documentation style.

14.5 Write a formal report which includes “Works Cited” citations and “Parenthetical Citations”

15. Proofread for quality control.

15.1 Practice finding typos and mechanical errors in sample writing in class exercises.

15.2 Practice reading written documents out loud to find errors.

16. Spell correctly words from list of commonly misspelled business words which SpellCheck may not catch.

MAT-102

1. Real Numbers

1.1. Sets

1.2. The Real Numbers

1.3. Operations on the Set of Real Numbers

1.4. Evaluating Expressions

1.5. Properties of the Real Numbers

1.6. Using the Properties

2. Linear Equations and Inequalities in One Variable

2.1. Linear Equations in One Variable

2.2. Formulas

2.3. Applications

2.4. Inequalities

2.5. Compound Inequalities

2.6. Absolute Value Equations and Inequalities

3. Linear Equations and Inequalities in Two Variables

3.1. Graphing Lines in the Coordinate Plane

3.2. Slope of a Line

3.3. Three Forms of the Equation of a Line

3.4. Linear Inequalities and Their Graphs

3.5. Functions and Relations

4. Systems of Linear Equations

4.1. Solving Systems by Graphing and Substitution

- 4.2. The Addition Method
- 4.3. Systems of Linear Equations in 3 Variables
- 4.4. Solving Linear Systems Using Matrices
- 4.5. Determinants and Cramer's Rule
- 4.6. Linear Programming
- 5. *Exponents and Polynomials***
 - 5.1. Integral Exponents and Scientific Notation
 - 5.2. The Power Rules
 - 5.3. Polynomials and Polynomial Functions
 - 5.4. Multiplying Binomials
 - 5.5. Factoring Polynomials
 - 5.6. Factoring $ax^2 + bx + c$
 - 5.7. Factoring Strategy
- 6. *Rational Expressions and Functions***
 - 6.1. Properties of Rational Expressions and Functions
 - 6.2. Multiplication and Division
 - 6.3. Addition and Subtraction
 - 6.4. Complex Fractions
 - 6.5. Division of Polynomials
 - 6.6. Solving Equations Involving Rational Expressions
 - 6.7. Applications
- 7. *Radicals and Rational Exponents***
 - 7.1. Radicals
 - 7.2. Rational Exponents
 - 7.3. Operations with Radicals
 - 7.4. Quotients, Powers, and Rationalizing Denominators
 - 7.5. Solving Equations with Radicals and Exponents
 - 7.6. Complex Numbers
- 8. *Quadratic Equations and Functions***
 - 8.1. Factoring and Completing the Square
 - 8.2. The Quadratic Formula
 - 8.3. Quadratic Functions and Their Graphs
- 9. *Additional Function Topics***
 - 9.2. Transformations of Graphs
 - 9.3. Combining Functions
 - 9.4. Inverse Functions
 - 9.5. Variation
- 10. *Exponential and Logarithmic Functions***
 - 10.1: Exponential Functions and Their Applications
 - 10.2: Logarithmic Functions and Their Applications
 - 10.3: Properties of Logarithms
 - 10.4: Solving Equations and Applications

MAT-140

- 1. Review Basic Algebra**
 - 1.1 Learn properties of real numbers
 - 1.2 Name the properties of real numbers
 - 1.3 Solve linear and quadratic equations
 - 1.4 Factor polynomials
 - 1.5 solve linear inequalities

2. Graph and Apply linear functions

- 2.1 Graph straight lines
- 2.2 Find the distance between two points
- 2.3 Find the slope of a line
- 2.4 Write equations for lines (2 point and regression line using Derive and Excel)
- 2.5 Use equations for applications in Economics and social science
- 2.6 Find the break-even point
- 2.7 Analyze break-even point

3. Solve linear systems and apply

- 3.1 Solve using add/subtract elimination method and substitution
- 3.2 Solve using Derive to graph the system.
- 3.3 Solve using Gauss-Jordan row-reduction matrix method on the augmented matrix.
- 3.4 Solve larger systems using row reduction method on word problems
- 3.5 Learn Matrix arithmetic, add, subtract, multiplication, find inverse, and the identity matrix
- 3.6 Solve applications of Leontief Models, closed and open.
- 3.7 Solve application to accounting problems

4. Solve linear programming problems by geometric Approach

- 4.1 find the feasible region of the solution to a system of linear inequalities
- 4.2 Define what a linear programming problem is
- 4.3 Find corners graphically and algebraically
- 4.4 Learn the fundamental theorem of linear programming
- 4.5 Analyze applications, set up, and solve

5. Solve linear programming problems using the simplex method

- 5.1 Write an initial tableau
- 5.2 Differentiate the type of linear programming type of problem
- 5.3 Find pivot
- 5.4 Solve the maximum problems in standard form
- 5.5 Solve the maximum problems in standard form
- 5.6 Analyze and solve application problems
- 5.7 Solve mixed constraint problems in Derive and/or Excel

6. Solve Finance Problems

- 6.1 Solve simple interest and simple discount formulas for each unknown
- 6.2 Memorize the formulas
- 6.3 Analyze and solve simple interest and discount formulas
- 6.4 Differentiate between discounting and interest problems
- 6.5 Memorize one form for compound interest
- 6.6 Solve compound equation for all four unknowns
- 6.7 Analyze and solve compound interest problems
- 6.8 Same for Present Value annuities and Future value annuities
- 6.9 Use Derive financial Functions on applications
- 6.10 Use Excel's financial Functions
- 6.11 Compute a biweekly amortization of a car loan in Excel
- 6.12 Analyze and solve applications in leasing, capital expenditure and Bonds

7. Apply probability and Markov chains

- 7.1 Define sample space, event, and probability
- 7.2 Define a Markov chain, transition matrix and the initial distribution vector and analyze it's uses
- 7.3 Solve applications of Markov chain

- 7.4 Define a regular Markov chain and fixed Matrix of the chain
- 7.5 Find the long term behavior of the regular chain
- 7.6 Apply to a real problem using matrix algebra of Excel and/or Derive
- 7.7 Define and use an absorbing Markov chain
- 7.8 Analyze and solve the gambler's ruin problem

8. Build concepts of precalculus

- 8.1 Graph functions and relations
- 8.2 Define function, relation, domain, range
- 8.3 Graph in Excel, and/or Derive both functions and relations
- 8.4 Define $f(x)$ notation and meaning of $f(x+h)$
- 8.5 Compute the Riemann Quotient for algebraic functions
- 8.6 Define secant line
- 8.7 Let $h \rightarrow 0$ and find the limit of the Riemann quotient

MAT-156

Topic 1: Organize and Graph Data

- 1.1 Organize data using frequency distributions.
- 1.2 Graphically represent data in frequency distributions using histograms, frequency polygons, ogives, and other types of graphs.

Topic 2: Descriptive Statistics

- 2.1 Find measures of central tendency for raw-score data and grouped data and interpret the results.
- 2.2 Find measures of variation or dispersion for raw-score data and grouped data and interpret the results.
- 2.3 Find measures of position or location and interpret the results.
- 2.4 Use techniques of exploratory data analysis, including stem and leaf plots, boxplots, and 5-number summaries.

Topic 3: Probability

- 3.1 Find probabilities of simple events using fundamental concepts of probability.
- 3.2 Find probabilities of compound events using the addition rule.
- 3.3 Find probabilities of compound events using the multiplication rule.
- 3.4 Find conditional probabilities of events.
- 3.5 Find probabilities of complementary events.
- 3.6 Use the counting rules to determine the number of all possible outcomes for a sequence of events and find probabilities using the counting rules.

3.7 Apply probability concepts and interpret the results.

Topic 4: Discrete Probability Distributions

4.1 Construct probability distributions for random variables.

4.2 Find the mean, variance, standard deviation, and expected value for discrete random variables and interpret the results.

4.3 Determine whether events are unusual or not unusual and interpret the results.

4.4 Use the binomial probability formula to find probabilities for binomial experiments and interpret the results.

4.5 Find the mean, variance, and standard deviation for binomial distributions and interpret the results.

4.6 Find probabilities for outcomes of variables using the Poisson, hypergeometric, and multinomial distributions and interpret the results.

Topic 5: Normal Probability Distributions

5.1 Use the z-table to find areas under the standard normal distribution.

5.2 Use standard scores (z-scores) to find probabilities for normally distributed variables and interpret the results.

5.3 Use the standard normal distribution to find specific data values for given probabilities or percentages and interpret the results.

5.4 Apply the Central Limit Theorem to find probabilities involving sample means (large samples) and interpret the results. (Use the finite population correction factor.)

5.5 Use the normal distribution to find probabilities to approximate the binomial distribution and interpret the results. (Conversions from a discrete to a continuous distribution—continuity corrections)

Topic 6: Confidence Intervals and Sample Size

6.1 Find confidence intervals for the mean when σ is known and $n \geq 30$.

6.2 Find confidence intervals for the mean when σ is unknown and $n < 30$.

6.3 Find confidence intervals for proportions.

6.4 Find confidence intervals for variances and standard deviations.

6.5 Determine minimum sample sizes for finding confidence intervals for means and proportions.

6.6 Apply concepts concerning confidence intervals and sample size and interpret the results.

Topic 7: Inferential Statistics (Hypothesis Testing)

7.1 Identify Type-I and Type-II errors.

7.2 Test hypotheses using right-tailed, left-tailed, and two-tailed tests.

7.3 Test hypotheses using the traditional method, P-value

method, and confidence-interval approach.

7.4 Use the z-test to perform complete tests of hypothesis to test claims about single population means (large samples).

7.5 Use the t-test to perform complete tests of hypothesis to test claims about single population means (small samples).

7.6 Use the z-test for proportions to perform complete tests of hypothesis to test claims about single population proportions.

7.7 Use the chi-square test to perform complete tests of hypothesis to test claims about single population variances or standard deviations.

Topic 8: Testing Claims about Two Population Parameters

8.1 Perform complete tests of hypothesis to test claims about two population means (large independent samples), using the appropriate z-test.

Perform complete tests of hypothesis to test claims about two population variances or standard deviations, using the F-test.

8.2 Perform complete tests of hypothesis to test claims about two population means (small independent samples) when the population variances are equal and when the population variances are not equal, using the appropriate t-tests.

8.3 Perform complete tests of hypothesis to test claims about two population means (small dependent samples), using the appropriate t-test.

8.4 Perform complete tests of hypothesis to test claims about two population proportions, using the appropriate z-test.

Topic 9: Analysis of Variance (ANOVA)

9.1 Use one-way analysis of variance techniques to perform complete tests of hypothesis to test claims about three or more population means (equal and unequal independent samples), using the F-test.

9.2 Computer project: Use computer software to obtain the necessary computer output to test a claim for an ANOVA problem and interpret the results.

Topic 10: Correlation and Regression Analysis

10.1 Construct scatterplots for sets of ordered pairs.

10.2 Calculate correlation coefficients.

10.3 Test hypotheses for correlations.

10.4 Find equations of regression lines, using the least-squares method, and, where appropriate, use the equations to make predictions.

10.5 Calculate the coefficient of determination and interpret its meaning.

10.6 Calculate the standard error of estimate and construct the prediction interval.

10.7 Use multiple regression techniques to determine whether or not a significant relationship exists between the independent variables and the dependent variable.

10.8 Computer project: Use computer software to obtain the necessary computer output for a problem involving correlation and regression analysis and interpret the results.

Topic 11: Multinomial Experiments and Contingency Tables (**time permitting**)

11.1 Use chi-square to test the frequencies of a distribution for goodness of fit.

11.2 Use a contingency table and chi-square to test two variables for independence.

11.3 Use a contingency table and chi-square to test several population proportions for homogeneity.

Topic 12: Nonparametric Statistics (**time permitting**)

12.1 Test hypotheses, using the sign test.

12.2 Test hypotheses, using the Wilcoxon signed-ranks test.

12.3 Test hypotheses, using the Wilcoxon rank-sum test.

12.4 Test hypotheses, using the Kruskal-Wallis test.

12.5 Test hypotheses, using the Spearman rank correlation test.

12.6 Test hypotheses, using the runs test for randomness.

MAT-165

To demonstrate through tests and quizzes three main objectives:

- 1 To hone your algebraic skills so they are "second nature" to you.
- 2 To teach you basic calculus concepts and learn to use them as a means to solve problems.
- 3 To take the calculus concepts, integrating them to solve real-world problems as they relate to finance and social science.

SPC-112

1. Understand the Basic Concepts of Communication.

- 1.1 Explain the significance of public speaking as a means of communication.
- 1.2 Distinguish between the skills needed for conversation and the skills needed for public speaking.
- 1.3 Differentiate between the three models of the communication process: linear, action, transaction.
- 1.4 Identify the elements of the communication process.
- 1.5 Describe the causes of speech anxiety.
- 1.6 List strategies to compensate for speech anxiety.

2. Explain the Importance of Ethical Public Speaking.

- 2.1 Identify guidelines for ethical public speakers.
- 2.2 Analyze the use of borrowed information to determine if it's used ethically.
- 2.3 Define plagiarism.
- 2.4 Demonstrate proper citation of borrowed information in both written and oral work.
- 2.5 Explain the appropriate use of quotes, summaries, and paraphrases.

3. Describe the Connection Between Public Speaking and Listening.

- 3.1 Describe the difference between hearing and listening.
- 3.2 Distinguish among the purposes of listening.
- 3.3 Identify the barriers to effective listening.
- 3.4 Apply active listening skills to critique speeches.

4. Describe the Process of Starting Public Speech Preparation.

- 4.1 Explain methods for selecting appropriate speech topics for each speech situation.
- 4.2 Demonstrate how to craft an effective specific purpose statement for each speech situation.
- 4.3 Differentiate between informative, persuasive and entertaining speeches.
- 4.4 Demonstrate how to craft an effective thesis statement for each speech.

5. Analyze How an Audience Affects a Speech

- 5.1 Define audience analysis.
- 5.2 Explain the significance of demographic audience traits to a speech situation.
- 5.3 Explain the significance of situational audience traits to a speech situation.
- 5.4 Analyze a speaking situation.
- 5.5 Interpret information about an audience.

6. Understand the Contribution of Supporting Materials to a Speech.

- 6.1 Summarize the importance of using supporting materials during a speech.
- 6.2 Assess when and what types of supporting materials are needed during each speech.
- 6.3 Assess the quality of supporting materials.
- 6.4 List the types of supporting materials.
- 6.5 Demonstrate the ethical use of supporting materials during assigned speeches.

7. Understand the Elements of a Complete Speech.

- 7.1 Define main point unit.
- 7.2 Define main point.

- 7.3 Define subpoint.
- 7.4 Describe importance of organization.
- 7.5 Define various organizational methods for arranging speech ideas.
- 7.6 Apply organizational methods to assigned speeches.
- 7.7 Define various types of connectives.
- 7.8 Use connectives during speeches.
- 7.9 Explain the purpose of a speech introduction.
- 7.10 List the elements of an introduction.
- 7.11 Identify ways to gain audience attention.
- 7.12 Demonstrate ability to present complete introductions for assigned speeches.
- 7.13 Explain the purpose of a speech conclusion.
- 7.14 List the elements of a conclusion.
- 7.15 Demonstrate ability to present complete conclusions for assigned speeches.

8. Demonstrate How to Prepare for a Public Speech.

- 8.1 Describe importance of outlining.
- 8.2 Identify the structure of an outline.
- 8.3 Distinguish between a preparation outline and a speaking outline.
- 8.4 Write preparation outlines for assigned speeches.
- 8.5 Use speaking outlines for assigned speeches.

9. Explain the Many Ways Language is Important to Public Speaking.

- 9.1 Identify differences between oral and written use of language.
- 9.2 Differentiate between denotative and connotative meanings.
- 9.3 Identify figures of speech that promote vividness.
- 9.4 Explain how language can influence the audience during a speech.

10. Describe the Importance of Delivery During a Speech.

- 10.1 Choose appropriate method of speaking (manuscript, memorized, impromptu, extemporaneous) for a given speech occasion.
- 10.2 Identify the advantage and disadvantage of each method of speaking.
- 10.3 Demonstrate how to control one's voice to influence speech messages.
- 10.4 Demonstrate how to control one's physical movement to influence speech messages.
- 10.5 Describe how to practice a speech.

11. Explain the Use of Visual Aids in Public Speaking.

- 11.1 List the advantages of using visual aids.
- 11.2 Identify types of visual aids.
- 11.3 Explain how to prepare visual aids.
- 11.4 Demonstrate how to present visual aids.

12. Identify the Characteristics of Informative Speaking.

- 12.1 Identify the primary object of an informative speech.
- 12.2 Distinguish between the four types of informative speech.
- 12.3 Explain different strategies for informative speaking.
- 12.4 Present an informative speech that follows the guidelines presented in the course.

13. Identify the Characteristics of Persuasive Speaking.

- 13.1 Define persuasion.
- 13.2 Describe the unique ethical concerns associated with persuasive speaking.
- 13.3 Describe the mental dialogue between a persuasive speaking and audience.
- 13.4 Demonstrate the ability to anticipate audience objections.
- 13.5 Describe the characteristics of a target audience.
- 13.6 Distinguish between three types of persuasive speech: fact, value, policy.

- 13.7 List the four reasons why an audience might be persuaded.
- 13.8 Define ethos.
- 13.9 Demonstrate ability to present an ethos statement during assigned speeches.
- 13.10 Define logos.
- 13.11 Identify the different types of reasoning.
- 13.12 Demonstrate use of logical reasoning in a persuasive speech.
- 13.13 Define fallacy.
- 13.14 Identify examples of different fallacies.
- 13.15 Define pathos.
- 13.16 Demonstrate ability to present pathos statement during persuasive speech.
- 13.17 Present a persuasive speech that follows the guidelines presented in the course.

PROGRAM ELECTIVES FOR ACCOUNTING PROGRAM

CAREER FOCUS

BCA-216

- 1. Create a document
 - 1.1 Create a document
 - 1.1.1 Start word processing program
 - 1.1.2 Type a letter
 - 1.1.3 Use AutoText tips
 - 1.1.4 Enter text
 - 1.1.5 Save a document
 - 1.1.6 Correct errors
 - 1.1.7 Preview and print a document
 - 1.1.8 Get help
 - 1.1.9 Exit Word
 - 1.2 Edit and format a document
 - 1.2.1 Rename a document
 - 1.2.2 Move the insertion point around the document
 - 1.2.3 Use select, then do
 - 1.2.4 Use the undo and redo commands
 - 1.2.5 Move text within a document
 - 1.2.6 Find and replace text
 - 1.2.7 Change the margins
 - 1.2.8 Align text
 - 1.2.9 Indent a paragraph
 - 1.2.10 Use format painter
 - 1.2.11 Add bullets and numbers
 - 1.2.12 Change the font and font size
 - 1.2.13 Emphasize text with boldface, underline, and italics
- 1.3 Create a multiple-page report
 - 1.3.1 Plan the document
 - 1.3.2 Format the document in sections
 - 1.3.3 Add headers
 - 1.3.4 Use styles
 - 1.3.5 Apply styles
 - 1.3.6 Insert tables
 - 1.3.7 Insert additional rows
 - 1.3.8 Use AutoSum to total a table column
 - 1.3.9 Format tables
- 1.4 Use Desktop publishing for a newsletter
 - 1.4.1 Use word art to create the newsletter title
 - 1.4.2 Format text into newspaper-style columns

- 1.4.3 Insert clipart
- 1.4.4 Insert drop caps
- 1.4.5 Insert symbols and special characters
- 1.4.6 Balance the columns
- 1.4.7 Draw a border around the page

2. Demonstrate proficiency in presentations

2.1 Planning and developing a Presentation

- 2.1.1 Explain how to analyze the needs of your audience
- 2.1.2 Explain how to assess your presentation situation
- 2.1.3 Demonstrate how to select an appropriate medium for your presentation
- 2.1.4 Explain how to limit your topic to provide focus
- 2.1.5 Demonstrate how to outline the general organization of a presentation
- 2.1.6 Demonstrate how to develop an effective introduction, body, and conclusion

2.2 Giving your Presentation

- 2.2.1 Demonstrate how to select and create appropriate and effective visuals
- 2.2.2 Explain how to present your visuals effectively
- 2.2.3 Explain how to choose an appropriate delivery method
- 2.2.4 Explain how to prepare for questions from the audience
- 2.2.5 Explain how to improve your delivery
- 2.2.6 Demonstrate how to set up for your presentation

2.3 Creating a Presentation

- 2.3.1 Explain how to open and view a presentation
- 2.3.2 Demonstrate how to switch views and navigate a presentation
- 2.3.3 Explain how to add, move, and delete slides
- 2.3.4 Explain how to promote and demote text in the Outline tab
- 2.3.5 Explain how to check for spelling and style
- 2.3.6 Demonstrate how to create print outlines, handouts, and speaker notes

2.4 Applying and modifying Text and Graphic Objects

- 2.4.1 Demonstrate how to create a presentation from a template
- 2.4.2 Demonstrate how to apply a new template
- 2.4.3 Explain how to create and modify tables
- 2.4.4 Describe how to insert images into your presentation
- 2.4.5 Demonstrate how to draw and modify graphic shapes
- 2.4.6 Demonstrate how to create a summary slide

2.5 Explain how to insert slides from another presentation

- 2.5.1 Explain how to create and apply a custom design template
- 2.5.2 Demonstrate how to apply graphics and sound
- 2.5.3 Demonstrate how to add a textured background
- 2.5.4 Explain how to create a chart
- 2.5.5 Demonstrate how to create an organization chart
- 2.5.6 Demonstrate how to apply slide transitions
- 2.5.7 Demonstrate how to use the pointer pen
- 2.5.8 Demonstrate how to hide slides
- 2.5.9 Demonstrate how to prepare a presentation to run on another computer

2.6 Integrating PowerPoint with other Programs

- 2.6.1 Explain how to apply a template from another presentation
- 2.6.2 Demonstrate how to modify and export a Word outline
- 2.6.3 Explain how to import graphics into a presentation
- 2.6.4 Demonstrate how to modify and embed a table from Word
- 2.6.5 Demonstrate how to link and modify an Excel chart
- 2.6.6 Explain how to add links to other presentations
- 2.6.7 Explain how to publish a presentation as a Web page

3. Demonstrate proficiency in spreadsheets
 - 3.1 Use worksheets to make business decisions
 - 3.1.1 Move around a worksheet
 - 3.1.2 Navigate in a workbook
 - 3.1.3 Open a workbook
 - 3.1.4 Create text, values, formulas, and functions
 - 3.1.5 Save the workbook
 - 3.1.6 Change values and observe results
 - 3.1.7 Correct mistakes
 - 3.1.8 Get help
 - 3.1.9 Clear cell contents
 - 3.1.10 Print the worksheet
 - 3.1.11 Close the worksheet
 - 3.1.12 Exit spreadsheet program
 - 3.2 Create a worksheet
 - 3.2.1 Develop worksheets
 - 3.2.2 Plan the worksheet
 - 3.2.3 Build the worksheet
 - 3.2.4 Copy a formula using the fill handle
 - 3.2.5 Copy a formula using relative references
 - 3.2.6 Copy a formula using an absolute reference
 - 3.2.7 Copy cell contents using the copy and past method
 - 3.2.8 Rename the worksheet
 - 3.2.9 Save the new worksheet
 - 3.2.10 Test the worksheet
 - 3.2.11 Use functions
 - 3.2.12 Spell check the worksheet
 - 3.2.13 Improve the worksheet layout
 - 3.2.14 Preview the worksheet using print preview
 - 3.2.15 Center the printout
 - 3.2.16 Add headers and footers
 - 3.2.17 Document the workbook
 - 3.3 Develop a professional-looking worksheet
 - 3.3.1 Format worksheet data
 - 3.3.2 Change appearance of numbers
 - 3.3.3 Align cell contents
 - 3.3.4 Wrap text in a cell
 - 3.3.5 Center text across columns
 - 3.3.6 Indent text within a cell
 - 3.3.7 Change the font, font style, and font size
 - 3.3.8 Add and remove borders
 - 3.3.9 Use color for emphasis
 - 3.3.10 Add comments to the worksheet
 - 3.3.11 Control the display of gridlines
 - 3.3.12 Print the worksheet
 - 3.3.13 Use portrait and landscape orientations
 - 3.4 Create charts
 - 3.4.1 Plan a chart
 - 3.4.2 Create a column chart
 - 3.4.3 Move and resize a chart
 - 3.4.4 Update a chart
 - 3.4.5 Modify a chart
 - 3.4.6 Enhance the chart's appearance

- 3.4.7 Preview and print the chart
- 3.4.8 Create a chart in a chart sheet
- 3.4.9 Create a pie chart
- 3.4.10 Change the chart type from 2-D to 3-D
- 3.4.11 Format chart labels
- 3.4.12 Apply a texture fill effect to the chart background
- 3.4.13 Print the chart from the chart sheet
- 3.4.14 Create a bar chart

4. Demonstrate proficiency in basic database processing tasks

4.1 Navigate a database

- 4.1.1 Define basic database terms
- 4.1.2 Start a database
- 4.1.3 Open an existing database
- 4.1.4 Open a database table
- 4.1.5 Print a table
- 4.1.6 Close a database
- 4.1.7 Create and print a query
- 4.1.8 Create and print a form
- 4.1.9 Use the help feature
- 4.1.10 Create, preview, and print a report

4.2 Maintain a database

- 4.2.1 List the guidelines for designing databases
- 4.2.2 List the guidelines for designing tables
- 4.2.3 Create a table
- 4.2.4 Add records to a table
- 4.2.5 Save a database
- 4.2.6 Modify the structure of a table
- 4.2.7 Copy records from another database
- 4.2.8 Update a database

4.3 Query a database

- 4.3.1 Define a query
- 4.3.2 List the parts of the query window
- 4.3.3 Create and run a query
- 4.3.4 Define table relationships
- 4.3.5 Sort data in a query
- 4.3.6 Filter data
- 4.3.7 Define record selection criteria for queries
- 4.3.8 Define multiple selection criteria for queries
- 4.3.9 Perform calculations

4.4 Create forms and reports

- 4.4.1 Create a form using the Form Wizard
- 4.4.2 Change a form's Autoformat
- 4.4.3 Navigate a form
- 4.4.4 Find data using a form
- 4.4.5 Preview and print selected form records
- 4.4.6 Maintain table data using a form
- 4.4.7 Create a form with a main form and a subform
- 4.4.8 Create a report using the Report Wizard
- 4.4.9 Insert a picture on a report
- 4.4.10 Compact a database

BUS-180

1. Identify the business ethics issues and definitions, theories, and frameworks important to decisions;
2. Identify and recognize ethical issues in business;
3. Understand the interrelationship of ethics and social responsibility;
4. Relate the significant issues of an ethical controversy in business to moral philosophy, work group influence, corporate culture, and social responsibility;
5. Choose and defend a theory or principle for resolving an ethical dispute in business;
6. Articulate and defend choices in making ethical dispute in business; and
7. Examine the consequences of unethical and ethical business decisions.

BUS-186

1. Convey an understanding of the nature of law and the part that it plays in regulation of modern business as well as one's life.
2. Emphasize that law, the courts and the legal system exist for the citizen as an employer, employee, taxpayer, and consumer.
3. Describe the social, environmental, political and economic factors which act and react to determine what the law is.
4. Analyze the basic principles of law that apply to business transactions.
5. Appreciate the plight of the small business owner by complying with numerous government regulations such as payroll tax laws, wages and hour requirements, fair trade commission regulations, consumer protection laws, and numerous other governmental agency requirements.
6. Use the decision making process to arrive at the correct solutions to actual court cases within the framework of the rules of law.
7. Describe correct business procedures (preventative law) to avoid legal complications.
8. Be aware of those situations where the use of an attorney would be well advised.
9. Development of vocabulary usage that will be helpful to the student regardless of the student's role in future life.
10. Expose students to the type of questions they will encounter on the CPA exam.

BUS-201

1. Develop professionalism in interactions with others.
2. Set realistic long-term goals.
3. Demonstrate ability to converse effectively and appropriately in a wide variety of professional situations.
4. Develop skills in conducting meetings - agendas, minutes, parliamentary procedures, etc.
5. Demonstrate appropriate behavior and table manners in a business meal setting.
6. Demonstrate appropriate business travel etiquette.
7. Practice stress-relieving strategies.

CSC-115

1. Understand the dynamics of the computer marketplace.

- 1.1. Read a computer ad and understand how the technical specifications affect price and performance.
- 1.2. Explain why there are so many models of computers at so many difference prices.
- 1.3. Research reliable information about computer products.
- 1.4. Determine which products are of good quality and value.
- 1.5. Take a systematic approach to shopping for a computer.
- 1.6. Use technology resources to research career options and create an effective resume.

2. Summarize the functions and capabilities of local area networks and e-mail.

- 2.1. Describe the resources you would find on a typical local area network.
- 2.2. Explain how using a computer on a network is different from using a stand alone computer.

- 2.3. List the advantages of using a local area network.
- 2.4. Explain the difference between sharing files on a network and using groupware.
- 2.5. Describe how processing differs on networks that use dedicated file servers, peer-to-peer capability, client/server architecture, and host-based time-sharing.
- 2.6. Describe the types of software you can use on a local area network.
- 2.7. Explain how software licenses for networks differ from those for standalone computers.
- 2.8. Explain how a network uses store-and-forward technology for e-mail.

3. Describe the Internet.

- 3.1. Describe how you can use a dial-up connection to access an ISP that in turn connects to an NSP on the Internet backbone.
- 3.2. Explain the difference between an IP address, domain name, URL, and e-mail address.
- 3.3. List the Internet services that you can access using a Web browser.
- 3.4. Explain the difference between downloading a file, viewing a Web page, and playing multimedia elements on a Web page.
- 3.5. Compare and contrast push and pull technologies.
- 3.6. Explain how synchronous and asynchronous interactions apply to chat groups, discussion groups, and interactive gaming.
- 3.7. Explain the purpose of HTML tags.
- 3.8. Evaluate the effectiveness of the design used for a Web page.

4. Understand the principles of data security and control.

- 4.1. List some of the causes for lost or inaccurate data.
- 4.2. Describe how you can protect your computer data from damage caused by power problems and hardware failure.
- 4.3. List at least five symptoms that might indicate your computer is infected by a virus.
- 4.4. Differentiate between the terms virus, Trojan horse, worm, logic bomb, and time bomb.
- 4.5. Describe techniques for avoiding, detecting, and eradicating a computer virus.
- 4.6. Explain why special computer crime laws are necessary.
- 4.7. Describe the process of risk management.
- 4.8. List the advantages and disadvantages of the most popular data security techniques.

5. Demonstrate proficiency in intermediate database processing

- 5.1. Creating more advanced queries and custom forms.
 - 5.1.1. Creating a Lookup Wizard field.
 - 5.1.2. Using a pattern match in a query.
 - 5.1.3. Using a list-of-values match in a query.
 - 5.1.4. Using a non-matching value in a query.
 - 5.1.5. Using both the and or operators in the same query.
 - 5.1.6. Creating a parameter query.
 - 5.1.7. Creating a custom form.
 - 5.1.8. Selecting and moving controls.
 - 5.1.9. Changing a label's caption.
 - 5.1.10. Resizing controls.
 - 5.1.11. Using form headers and form footers.
 - 5.1.12. Changing the background color of a form object.
 - 5.1.13. Creating a multi-page form using tab controls.
 - 5.1.14. Using a filter with a form.
- 5.2. Customizing reports and integrating Access with other programs.
 - 5.2.1. Creating a custom report.
 - 5.2.2. Report window in design view.
 - 5.2.3. Working with controls.
 - 5.2.4. Adding the date to a report.
 - 5.2.5. Adding page numbers to a report.
 - 5.2.6. Adding a report header section and a title to a report.

- 5.2.7. Adding lines to a report.
- 5.2.8. Sorting and grouping data in a report.
- 5.2.9. Calculating group totals and overall totals.
- 5.2.10. Hiding duplicate values in a report.
- 5.2.11. Integrating Access with other programs.
- 5.2.12. Embedding a chart in a report.
- 5.2.13. Linking a Word document in a report.
- 5.2.14. Exporting an Access table as an Excel worksheet.
- 5.3. Using the World Wide Web and hyperlink fields.
 - 5.3.1. Using the World Wide Web.
 - 5.3.2. Saving Access objects in an HTML file
 - 5.3.3. Viewing the HTML files using Internet explorer.
 - 5.3.4. Using an HTML template.
 - 5.3.5. Updating a web page.
 - 5.3.6. Importing an HTML file as an Access table.
 - 5.3.7. Creating hyperlinks to documents in other Office 97 programs.
 - 5.3.8. Creating hyperlinks to World Wide Web pages.
- 5.4. Using Query Wizards and Action Queries.
 - 5.4.1. Creating a crosstab query.
 - 5.4.2. Creating a find duplicates query.
 - 5.4.3. Creating a find unmatched query.
 - 5.4.4. Top values queries.
 - 5.4.5. Action queries.
 - 5.4.6. Joining tables.
 - 5.4.7. Introduction to SQL.
- 5.5. Automating tasks with macros.
 - 5.5.1. Designing a user interface.
 - 5.5.2. Introduction to macros.
 - 5.5.3. Creating macros.
 - 5.5.4. Using Help to learn about macros and actions.
 - 5.5.5. Adding a MsgBox action.
 - 5.5.6. Planning the user interface.
 - 5.5.7. Creating the objectnames table and its queries.
 - 5.5.8. Creating dialog boxes.
 - 5.5.9. Creating the queries dialog box.
 - 5.5.10. Creating a switchboard.
 - 5.5.11. Creating the macro group.
 - 5.5.12. Creating the switchboard form.

6. Demonstrate proficiency in working with Excel lists.

- 6.1. Identify the elements of an Excel list.
- 6.2. Freeze rows and columns.
- 6.3. Sort data in a list.
- 6.4. Use a data form to enter, search for, edit, and delete records.
- 6.5. Filter data in a list using AutoFilters.
- 6.6. Apply conditional formatting to a range.
- 6.7. Create natural language formulas.
- 6.8. Insert subtotals into a list.
- 6.9. Use the subtotals outline view.
- 6.10. Insert page breaks using Page Break Preview.
- 6.11. Summarize a list using pivot tables.

7. Integrate Excel with other Windows programs and the World Wide Web.

- 7.1. Demonstrate Object Linking and Embedding (OLE).

- 7.2. Past a graphic object into an Excel worksheet.
- 7.3. Embed a WordArt object in Excel.
- 7.4. Link an Excel worksheet to a Word document.
- 7.5. Update linked documents.
- 7.6. Embed an Excel chart in a Word document.
- 7.7. Complete a mail merge using an Excel list and a Word document.
- 7.8. View documents from a mail merge.
- 7.9. Preview and print a mail-merged document.
- 7.10. Create hyperlinks to connect files.
- 7.11. Convert worksheet data to HTML format.

8. Develop an Excel application.

- 8.1. Arrange a worksheet in sections.
- 8.2. Assign data validation rules to a cell.
- 8.3. Assign and use range names.
- 8.4. Use IF and FV functions in formulas.
- 8.5. Create a series using AutoFill.
- 8.6. Protect worksheets.
- 8.7. Delete unnecessary sheets from a workbook.
- 8.8. Plan and record Excel macros.
- 8.9. Run a macro using menu commands.
- 8.10. Run a macro using a shortcut key.
- 8.11. View Visual Basic for Applications code.
- 8.12. Run a macro using a button object.

9. Work with multiple worksheets and workbooks.

- 9.1. Insert, name, and move worksheets.
- 9.2. Create worksheet groups.
- 9.3. Edit multiple worksheets at the same time.
- 9.4. Consolidate information from multiple worksheets and workbooks.
- 9.5. Create a workbook template.
- 9.6. Learn how to store templates.
- 9.7. Create a lookup table and use Excel's lookup function.

10. Demonstrate intermediate proficiency in word processing.

- 10.1. Create styles, outlines, tables, and tables of contents.
 - 10.1.1.1. Plan the document.
 - 10.1.1.2. Open the business plan.
 - 10.1.1.3. Use the Thesaurus.
 - 10.1.1.4. Use the spelling and grammar checker.
 - 10.1.1.5. Choose fonts.
 - 10.1.1.6. Modify and define styles.
 - 10.1.1.7. Set tab stops.
 - 10.1.1.8. Create and edit an outline.
 - 10.1.1.9. Draw and edit tables.
 - 10.1.1.10. Modify an existing table structure.
 - 10.1.1.11. Center a table.
 - 10.1.1.12. Add a caption to a table.
 - 10.1.1.13. Double-space the lines in a document.
 - 10.1.1.14. Hyphenate a document.
 - 10.1.1.15. Add footnotes and endnotes.
 - 10.1.1.16. Create a table of contents.

- 10.1.1.17. Browse by heading.
- 10.2. Create form letters and mailing labels
 - 10.2.1.1. Use the merge process.
 - 10.2.1.2. Create a main document.
 - 10.2.1.3. Create a data source.
 - 10.2.1.4. Edit a main document.
 - 10.2.1.5. Merge the main document and data source.
 - 10.2.1.6. Sort records.
 - 10.2.1.7. Select records to merge.
 - 10.2.1.8. Create mail labels.
 - 10.2.1.9. Create a telephone list.
- 10.3. Integrate word with other programs and with the World Wide Web.
 - 10.3.1.1. Integrate objects from other program.
 - 10.3.1.2. Embed a worksheet.
 - 10.3.1.3. Link a chart.
 - 10.3.1.4. Create and navigate hyperlinks.
 - 10.3.1.5. View a document in online layout view.
 - 10.3.1.6. Improve the appearance of an online document.
 - 10.3.1.7. Publish documents on the World Wide Web.
 - 10.3.1.8. Save a document as an HTML document.
 - 10.3.1.9. Format an HTML document.
 - 10.3.1.10. Create and edit hyperlinks in an HTML document.
 - 10.3.1.11. View the HTML document in a web browser.

11. Create a PowerPoint Presentation

- 11.1. Plan a presentation and start PowerPoint.
- 11.2. Use the AutoContent Wizard to create an outline.
- 11.3. Save the presentation and exit PowerPoint.
- 11.4. Edit the presentation
- 11.5. Delete slides.
- 11.6. View slides in slide view.
- 11.7. Change the design template.
- 11.8. Get help.
- 11.9. Create speaker notes.
- 11.10. View the completed slide show.
- 11.11. Preview and print the presentation.

12. Create graphics for slides.

- 12.1. Resize and move text boxes.
- 12.2. Remove a background graphic from a slide.
- 12.3. Insert a picture into a slide.
- 12.4. Change the slide layout.
- 12.5. Insert clip art.
- 12.6. Insert an organization chart.
- 12.7. Create and manipulate a shape.
- 12.8. View and print the completed slide show.

13. Present a slide show

- 13.1. Plan the presentation.
- 13.2. Use the slide master.
- 13.3. Find and replace text.
- 13.4. Hide slides and add a black final slide.
- 13.5. Build a graph.
- 13.6. Add a new slide.
- 13.7. Create a table and graph (chart).

- 13.8. Add special effects.
- 13.9. Prepare presentation materials.

FIN-121

- 1. Understand and explain the basic concepts of the financial planning process.**
 - 1.1. Develop financial objectives.
 - 1.2. Explain factors affecting income.
 - 1.3. Understand the components of financial planning and prepare financial documents which are appropriate.
 - 1.4. Understand tax management and planning.
- 2. Understand and explain the concept of money management.**
 - 2.1. Understand all phases of the budgeting process and prepare budgets.
 - 2.2. Explain cash management and cash management tools.
 - 2.3. Explain appropriate use of credit and planned borrowing.
 - 2.4. Understand concepts, perform calculations, develop plans for major purchases.
- 3. Understand and explain how to protect income and assets.**
 - 3.1. Explain risk management and appropriate property/liability insurance.
 - 3.2. Explain ways of planning for and obtaining health care.
 - 3.3. Understand when life insurance is needed and demonstrate ways of determining how much.
- 4. Understand and explain the basics of investment planning.**
 - 4.1. Explain fundamentals of investment and management of investment portfolios.
 - 4.2. Demonstrate an understanding of the language of stocks and bonds as investments.
 - 4.3. Explain mutual funds and reasons for investing in them.
 - 4.4. Understand and explain buying and selling investments.
 - 4.5. Explain pros and cons real estate investment and of speculative investments.
- 5. Understand the importance of planning for retirement and of estate planning.**
 - 5.1. Explain components of a retirement plan.
 - 5.2. Explain benefits of early retirement planning--demonstrate mathematically.
 - 5.3. Prepare a retirement plan.
 - 5.4. Understand components of estate planning.
 - 5.5. Explain ways of reducing estate taxes and use of wills and trusts.

FIN-130

1. Define finance and describe its major areas--financial services and managerial finance--and the career opportunities within them.
2. Understand the relationship between financial institutions and markets, and the role of money market.
3. Review the operation of the capital market, particularly the securities exchanges and the role of the investment banker.
4. Describe interest rate fundamentals and the basic relationship between risk and rates of return.
5. Discuss the fundamentals of business taxation of ordinary income and capital gains, and the treatment of tax losses.
6. Analyze the firm's cash flow, and develop and interpret the statement of cash flows.
7. Discuss the relationship between debt and financial leverage and the ratios that can be used to assess the firm's degree of indebtedness and its ability to meet the payments associated with debt.
8. Discuss the role of time value in finance and the use of computational aids to simplify its application.
9. Understand the meaning and fundamentals of risk, return, and risk preferences.
10. Apply the basic valuation model to bonds and describe the impact of required return and time to maturity on bond values.
11. Understand the key capital expenditures and the steps in the capital budgeting process.

HUM-287

1. Developing a Personal Leadership Philosophy

2. Articulating a Vision
3. Leading with Goals
4. Decision Making
5. Managing Your Time
6. Team Building
7. Empowering and Delegating
8. Initiating Change
9. Managing Conflict
10. Applying Ethics to Leadership
11. Leading by Serving

MGT-101

1.0 Understand the importance of management in an organization

- 1.1 Define the levels of management
- 1.2 List the management tasks
- 1.3 List the management roles
- 1.4 List the skills managers need
- 1.5 Understand the history of the management movement

2.0 Understand the importance of communication in management

- 2.1 Interpersonal communication
- 2.2 Written communication
- 2.3 Oral communication
- 2.4 Nonverbal communication

3.0 Understand how decisions are made in management

- 3.1 Types of decisions
- 3.2 Approaches to decision-making
- 3.3 Conditions and timing of decision-making
- 3.4 Group decision making
- 3.5 Creativity

4.0 Understand ethical issues in business

- 4.1 Codes of ethics
- 4.2 Ethical behavior
- 4.3 Legal issues in ethics

5.0 Understand social responsibility of business

- 5.1 Definition
- 5.2 Measuring
- 5.3 Legal issues

6.0 Understand legal issues in business

- 6.1 Categories of law
- 6.2 Major legislation

7.0 Develop planning skills

- 7.1 Understand planning
- 7.2 Understand strategic management
- 7.3 List types of plans
- 7.4 Explain developing and implementing strategy
- 7.5 Understand operations management
- 7.6 List types of operating systems
- 7.7 Facilities layout
- 7.8 Site Selection

8.0 Understand how to organize work for the best outcomes

- 8.1 Job design
- 8.2 Power, authority and responsibility
- 8.3 Structure

- 8.4 Departmentalization
- 8.5 Line, line and staff, and other types of structures
- 9.0 Understand teams**
 - 9.1 Group norms
 - 9.2 Group behaviors
 - 9.3 Virtual teams
 - 9.4 Self-directed work teams
- 10.0 Understand staffing**
 - 10.1 Job analysis
 - 10.2 Recruitment
 - 10.3 Selection
- 11.0 Understand training and development**
 - 11.1 Orientation
 - 11.2 Training
 - 11.3 Development
- 12.0 Understand motivation**
 - 12.1 List different motivation approaches
 - 12.2 Explain how and when to use different motivation approaches
- 13.0 Develop leadership skills**
 - 13.1 Explain the difference between leadership and management
 - 13.2 List the leadership theories
- 14.0 Understand conflict**
 - 14.1 Stages of conflict
 - 14.2 Analyzing conflict
 - 14.3 Managing conflict
- 15.0 Understand stress and how to manage it**
- 16.0 Understand change**
 - 16.1 Managing change
 - 16.2 Change processes
 - 16.3 Organizational development
- 17.0 Define and explain corporate culture**
- 18.0 Understand controlling**
 - 18.1 Processes
 - 18.2 Types
- 19.0 Understand performance appraisals**
 - 19.1 Performance appraisal methods
 - 19.2 Errors in performance appraisals
 - 19.3 Conducting performance appraisals
 - 19.4 Rewarding performance
- 20.0 Understand quality management**
- 21.0 Understand inventory control**

MGT-170

- 1.0 Understand the importance of and steps in acquiring human resources**
 - 1.1 Analyzing a job
 - 1.2 Designing a job
 - 1.3 Planning for human resources
 - 1.4 Recruiting employees
 - 1.5 Selecting employees
- 2.0 Understand the importance of and steps in training and developing employees**
 - 2.1 Orienting employees
 - 2.2 Training employees

- 2.3 Developing employees
- 2.4 Using performance management systems
- 3.0 Understand the systems of compensating human resources**
 - 3.1 Organizational reward systems
 - 3.2 Pay systems
 - 3.3 Benefit systems
- 4.0 Understand the issues in labor relations**
 - 4.1 Health and safety matters
 - 4.2 Employees relations
 - 4.3 Legal environment
 - 4.4 Union issues
 - 4.5 Equal employment opportunity issues

MKT-110

- 1. Define marketing and discuss its core concepts.**
 - 1.1 Explain the relationships between customer value, satisfaction, and quality.
 - 1.2 Describe the marketing process and the forces that influence it.
 - 1.3 Describe the environmental forces that affect the company's ability to serve its customers.
 - 1.4 Explain how changes in the demographic and economic environments affect marketing decisions.
 - 1.5 Explain the key changes that occur in the political and cultural environments.
- 2. Demonstrate the importance of information to the company.**
 - 2.1 Compare the advantages and disadvantages of various methods of collecting information.
 - 2.2 Identify the different kinds of information the company might use.
 - 2.3 Describe the steps in the marketing research process.
- 3. Define the consumer market and consumer buyer behavior.**
 - 3.1 name four major factors that influence consumer buyer behavior.
 - 3.2 List the stages in the buyer decision process.
 - 3.3 Explain how companies identify attractive market segments and choose a market-coverage strategy.
- 4. Describe the roles of product branding, packaging, and labeling.**
 - 4.1 Explain the decisions that companies make when developing product lines and mixes.
 - 4.2 Identify the characteristics that affect the marketing of a service.
 - 4.3 Explain how organizations, persons, places, and ideas are marketed.
 - 4.4 Define product and major classifications of consumer products.
 - 4.5 Define new-product development process.
 - 4.6 Describe the stages of the product life cycle.
- 5. Explain the internal and external factors affecting a firm's pricing decisions.**
 - 5.1 Describe the major strategies for pricing new products.
 - 5.2 Describe why companies decide to change their prices and how they might react to competitors' price changes.
 - 5.3 Explain how companies find a set of prices that maximizes the profits.
- 6. Explain why companies use distribution channels and explain the functions that these channels perform.**
 - 6.1 Identify the major channel alternatives open to a company.
 - 6.2 Explain the roles of retailers and wholesalers in the distribution channel.
 - 6.3 Describe the major types of retailers and wholesales and give examples of each.
- 7. Define the four tools of the promotion mix.**
 - 7.1 Identify the major factors that are changing today's marketing communications environment.
 - 7.2 Define the steps in developing effective marketing communication.

- 7.3 Explain how sales promotion campaigns are developed and implemented.
- 7.4 Explain how companies use public relations to communicate with their publics.
- 7.5 Explain how companies design sales-force strategy and structure.

8. Describe key approaches to entering international markets.

- 8.1 Describe the major forms of international marketing organizations.
- 8.2 Explain how companies adapt their marketing mixes for international markets.

PROGRAM ELECTIVES FOR ACCOUNTING PROGRAM

TRANSFER FOCUS

ENG-106

1. Understand How Words are Manipulated to Convey Meaning, Emotion, and Argument.

- 1.1 Develop knowledge of connotation, effective word choice, logical presentation and defense of a thesis.
- 1.2 Demonstrate knowledge through written essays.

2. Pick Out Logical Fallacies in Rhetoric.

- 2.1 Examine editorials containing rhetoric.
- 2.2 Identify and critique faults in persuasive logic.

3. Become Aware of How Poems, Short Stories, Plays, and/or Reviews Convey an Author's Thesis.

- 3.1 Read poems, short stories, plays, and/or reviews.
- 3.2 Discuss poems, short stories, plays, and/or reviews.
- 3.3 Write literary analysis paper and/or review to show understanding of author's thesis and its support.

4. Write a Correct MLA Format Research Paper.

- 4.1 Use research paper elements to plan the paper.
- 4.2 Prepare draft of research paper in proper format according to guidelines.
- 4.3 Attend conference with instructor to review draft of paper.
- 4.4 Prepare final draft.

5. Use the Varied Venues of Research Available in the Library.

- 5.1 Attend library orientation.
- 5.2 Complete graded information literacy exercise(s).

6. Identify Effective Persuasive Essay Writing.

- 6.1 Read examples of persuasive writing.
- 6.2 Discuss and analyze examples.

7. Write an Effective Persuasive Essay.

- 7.1 Use examples/ideas from discussion to formulate effective argument.
- 7.2 Develop ideas into an effective essay.
- 7.3 Attend conference with instructor to review essay.
- 7.4 Prepare final draft.

PSY-111

1. Explain the History and Development of the Science of Psychology.

- 1.1 Define psychology.
- 1.2 Identify major contributions to the development of the science of psychology.

2. Explain the Scientific Method and Its Application to the Science of Psychology.

- 2.1 Identify the goals of psychology.
- 2.2 Explain the procedures/steps of the scientific method.
- 2.3 Explain experimental methods and models.

3. Explain Basic Psychological Processes.

- 3.1 Describe psycho-biological processes.

- 3.2 Describe models of learning.
- 3.3 Describe the process of memory.
- 3.4 Explain the models of intelligence.
- 3.5 Explain the processes and models of motivation.
- 3.6 Explain the models of personality development.
- 3.7 Define psychological disorders and their treatment.

4. Explain Various Fields of Study in Modern Psychology.

- 4.1 Describe social psychology.
- 4.2 Define health psychology and its application.

SOC-110

1. Understand the Development of Sociology in the Social Sciences.

- 1.1 Major concepts
- 1.2 Major theories

2. Use a Sociological Perspective.

3. Recognize Self in Relationships to Others.

4. Describe the Scientific Methods in Studying Human Behavior.

- 4.1 Describe the three most common forms of research design-experiment, observation and participation observation.
- 4.2 Identify the steps in doing research.
- 4.3 Explain key principles of research-hypothesis, samples, instruments and variables.

5. Explain the Three Major Theories in Sociology-Structural Functionalism, Conflict and Symbolic Interactionism.

- 5.1 Identify major principles of each theory.
- 5.2 Compare theories.
- 5.3 Be able to apply each theory to the understanding of human behavior and society.

6. Describe the Influences of Socialization and Culture on Behavior.

- 6.1 Comprehend the development of self.
- 6.2 Describe the elements of culture.
- 6.3 Explain why an individual is a product of social interaction and culture.

7. Identify the Major Substantive Areas in Sociology.

- 7.1 Understand the importance of social groups.
- 7.2 Discuss theories of social stratification and differentiation.
- 7.3 Understand social institutions in society.
- 7.4 Analyze principles of human population study.
- 7.5 Explain collective behavior.
- 7.6 Understand the process of social change.
- 7.7 Describe the different theories and principles of deviance and social control.