

<b>Program Name: A.A.S. in Accounting &amp; Business</b>	<b>Outcome</b>	<b>ACC 101 Principles of Accounting I</b>	<b>ACC 102 Principles of Accounting II</b>	<b>ACC 105 Income Tax Accounting I</b>	<b>ACC 201 Intermediate Accounting I</b>	<b>ACC 202 Intermediate Accounting II</b>	<b>ACC 205 Income Tax II</b>
Program Outcome #1	Students will perform financial accounting transaction using proper format and based upon GAAP (Generally Accepted Accounting Principles) and will demonstrate competence in accounting processes and systems.	Record transactions in a journal, post to the ledger and prepare a trial balance.	Account for basic bonds payable transactions by the straight-line amortization method		Calculate depreciation and depletion using all four GAAP methods  Understand inventory classifications and valuations using GAAP methods	Analyze and perform complex accounting transactions involving net assets, income taxes, postemployment benefits, and leases	
Program Outcome #2	Students will apply analytical, critical thinking, and decision-making skills required to function effectively in the business environment.	Prepare financial statements and evaluate the performance of a business	Classify costs by their behavior and compute contribution margin.		Demonstrate a thorough understanding of the four primary financial statements and their components	Analyze transactions from a cash flow perspective and trace them to the statement of cash flows	
Program Outcome #3	Students will demonstrate an understanding of individual federal income taxes and federal income taxes pertaining to corporations, estates, and trusts.			Understand the basics of individual federal income taxes			Understand the basics of federal income taxes pertaining to corporations, estates, and trusts

Program Name: A.A.S. in Accounting & Business	Outcome	ACC 210 Managerial Accounting	ACC 109 Computerized Accounting	ACC 165 Certified Bookkeeper Preparation				
Program Outcome #1	Students will perform financial accounting transaction using proper format and based upon GAAP (Generally Accepted Accounting Principles) and will demonstrate competence in accounting processes and systems.		Students will be able to enter, modify and correct basic accounting transaction data using an integrated computerized accounting software package.	TBA				
Program Outcome #2	Students will apply analytical, critical thinking, and decision-making skills required to function effectively in the business environment.	Utilize various managerial accounting methods and techniques to make more informed business decisions						
Program Outcome #3	Students will demonstrate an understanding of individual federal income taxes and federal income taxes pertaining to corporations, estates, and trusts.							