

Business Administration	16-17	17-18	18-19	19-20	20-21	21-22
<b>BSADB1 - Financial Accounting</b>						
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users; Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them. Summarize the purpose of journals and ledgers; Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS). Explain and apply the components of the conceptual framework for financial accounting and reporting, including the qualitative characteristics of accounting information, the assumptions underlying accounting, the basic principles of financial accounting, and the constraints and limitations on accounting information; Distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles; Explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows; Interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools; and Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users;</li> </ul>		C			P	
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements; Explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, and inventory and cost of goods sold; Explain the valuation and reporting of current liabilities, estimated liabilities, and other contingencies; Identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal; Distinguish between capital and revenue expenditures; Identify and illustrate issues relating to long-term liabilities, including issuance, valuation, and retirement of debt; (including the time value of money) Identify and illustrate issues relating to stockholders' equity, including issuance, repurchase of capital stock, and dividends;</li> </ul>			C			
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Define and use accounting and business terminology;</li> </ul>				P	P	
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Identify and illustrate how the principles of internal control are used to manage and control the firm's resources and minimize risk.</li> </ul>		C			P	
<b>BSADB2 - Managerial Accounting</b>						
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting; Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them. Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management; Define relevant costs and benefits and prepare analyses related to special decisions; Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions, including the time value of money.</li> </ul>			C		P	
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes; Distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement; Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports; Prepare traditional and contribution-margin income statements and define related terms; Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool; Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control; Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control; Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports; Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net income.</li> </ul>		C	C	P	P	
<b>BSADB5 - Human Relations and People Skills</b>						
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Demonstrate effective face-to-face communication skills, both one-on-one and one-on-group.</li> </ul>	C				P	P
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Describe several motivational techniques to apply to self and others.</li> </ul>	C	C			P	P
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Develop skills in managing conflict, diversity, stress, and time.</li> </ul>	C				P	P
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Recognize one's core values and evaluate how positive self-esteem, positive attitudes, and positive living affect them.</li> </ul>	C			P	P	P
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Evaluate customer service and recommendations for improvement at local retail stores to build a passion for good customer service.</li> </ul>	C				P	P
<ul style="list-style-type: none"> <li>Upon completion the student will be able to: Compare and contrast the 21 principles of leadership.</li> </ul>	C				P	P

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**BSADB18 - Business Law**

• Upon completion the student will be able to: Demonstrate the ability to utilize the internet to research legal issues and utilize other computer skills to enhance effective business communications and presentations through the use of appropriate business and legal terminology. Analyze whether a source is a reliable source for legal information. • Explain the historical development of the law, operation of the court system and sources of commercial law. • Analyze cases. Identify issues and apply the appropriate legal rules to the fact patterns to reach defensible legal conclusions. • Perform legal research, to include evaluating and interpreting a court citation and locating a court case on an assigned topic. • Explain a corporation's legal structure and differentiate it from other forms of business organization, the meaning of limited liability for the owners; describe the relationship of the various stakeholders.		C				
• Upon completion the student will be able to: Appraise the relationship between law and ethics. • Explain the social, political and ethical implications of the law and their application to actual and hypothetical business transactions.		C	C			
• Upon completion the student will be able to: Distinguish between torts and crimes and describe the purpose of criminal and tort law. • Evaluate when a promise is enforceable, the elements of a contract, performance, and the remedies available in the event of breach. • Distinguish between contracts governed by the Uniform Commercial Code and those governed by the common law of contracts.				P		
• Upon completion the student will be able to: Categorize the types of government agencies, powers and functions, controls through congressional action, executive action, and the courts. • Differentiate the relationship between state and federal systems, jurisdiction, and the importance of alternate dispute resolution methods to the participants • Describe the Constitutional basis for federal governmental regulation of business, including limits of government power.					P	
• Upon completion the student will be able to: Demonstrate how cases progress through the court system from problem, to filing, to trial, and appeal.		C				
• Upon completion the student will be able to: Describe the various agency relationships and the duties and liabilities of agents and principals.			C			

**BSADB20 - Introduction to Business**

• Upon completion the student will be able to: Identify the roles of GOVERNMENT in the organization, reporting, and operating businesses in the US. • Cite the various ways the U.S. government affects, restricts, and protects business. • Compare and contrast the advantages/disadvantages in each form of business ownership. • Define business ethics and explain the role of social responsibility in an organization. • Compare and contrast the primary economic systems. • Identify how business operates in an international/global environment including legal, social, cultural, and interdependence and integrated financial markets. • Identify and describe the basics of business law including contracts, torts, intellectual property, and the American legal system. • Summarize the components of risk management and basic insurance concepts.		C	C		P	P
• Upon completion the student will be able to: Identify and explain the role of MANAGEMENT in Business • Define and describe the key management functions of planning organizing, leading, and controlling. • Identify current production & operations processes. Address sustainability. • Identify key human resource management functions and laws.		C	C		P	P
• Upon completion the student will be able to: Identify and explain the role of MARKETING in Business • Identify the marketing mix and key tools, terms and strategies related to each element. • Describe and identify how technology impacts all the primary functions of business.		C	C		P	P
• Upon completion the student will be able to: Identify and explain the role of ACCOUNTING in Business • Evaluate the basic components of financial statements and ratio analysis. • Explain the importance of finance to the operations of business; the various types of financing; and the process of internal and external financing and controls. • Identify securities markets including investment options, mechanisms of investing, and how to conduct basic analysis of business financial information.			C	P	P	P

**BSADB40 - Personal Finance**

• 1. Upon successful completion of this course, the student will be able to demonstrate their mastery of terms and concepts related to personal financial planning			C			
• 2. Upon successful completion of this course, the student will be able to critically evaluate alternative personal finance options that match the phase of their life cycle			C			

**BSADB48WE - Occupational Work Experience Education/Internship**

• Upon completion the student will be able to: Articulate the specific work experience objectives in Business Administration as described by employer and identify the various skills, knowledge and attitudes necessary to the accomplishment of those objectives.			C			
• Demonstrate the acquisition of the various skills, knowledge and attitudes necessary to the completion of the work experience objectives in Business Administration and the ability to effectively meet employer's job expectations.			C			
• Identify and analyze the application of acquired skills, knowledge and attitudes to career opportunities in Business Administration.			C			

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<b>BSADB51 - Business Mathematics</b>						
• 1. Upon successful completion of the courses, the student will be able to compute simple and compound interest.				P		
• 2. Upon successful completion of the course, the student will be able to calculate the net pay after all deductions are determined.					P	
• 3. Upon successful completion of the course, the student will be able to solve for present and future values of lump sums and annuities.						P
<b>BSADB53A - Introduction to Accounting 1</b>						
• 1. Upon successful completion of the course, the student will be able to generate all tasks in the accounting cycle.				P		
• 2. Upon successful completion of the course, the student will be able to calculate the net pay after all deductions are determined.					P	
• 3. Upon successful completion of the course, the student will be able to analyze and create all necessary journal entries for a merchandising company, including the worksheet, and financial statements.						P
<b>BSADB53B - Introduction to Accounting 2</b>						
• 1. Upon successful completion of the course, the student will be able to prepare depreciation schedules for all types of depreciation.				P		
• 2. Upon successful completion of the course, the student will be able to calculate cost of goods sold and ending inventory values using all methods.					P	
• 3. Upon successful completion of the course, the student will be able to prepare a statement of cash flows using the indirect method.						P
<b>BSADB54 - Payroll Accounting</b>						
• 1. Upon successful completion of the courses, the student will be able to calculate the pay rate for employees under different pay time periods.				P		
• 2. Upon successful completion of the course, the student will be able to prepare a payroll register to calculate net pay.					P	
• 3. Upon successful completion of the course, the student will be able to prepare 941 and 940 forms for an employer.						P
<b>BSADB55 - Computer Accounting Applications</b>						
• 1. Upon successful completion of the course, the student will be able to interpret transactions and enter in to general ledger software with 100% accuracy.				P		
• 2. Upon successful completion of the course, the student will be able to prepare reports, transfer them into Excel or Word documents, and attractively format them.					P	
• 3. Upon successful completion of the course, the student will be able to analyze specific tasks in Excel and be able to perform beginning and intermediate functions in the software.						P
<b>BSADB61 - Human Resources Management</b>						
• Upon completion the student will be able to: Students will describe the legal and financial implications, as well as, the human factors involved in making human resources decisions, while incorporating Federal, State employment laws applicable to management decisions.	C				P	P
• Students will describe the employment cycle, including needs analysis, legal, procedural, compensation, and employee benefits.	C	C			P	P
• Students will identify the differences between union and non-union organizations, and describe the importance of union and management relationships.	C				P	P
• Students will explain current employment issues, including globalization, diversity, and workforce sizing. 5. The following are the Student Learning Objectives: a. Discuss legal and financial implications and human factors in making personnel decisions b. Identify Federal and State employment laws applicable to management decisions c. Discuss the legal and procedural considerations involved in hiring, disciplining, and terminating employees d. Appraise the ethical impact of following and enforcing policies, rules, and procedures e. Analyze various compensation and benefits packages f. Identify the differences between union and nonunion organizations, and describe the importance of union/management relations g. Analyze workplace human resource needs h. Discuss current legal and social ramifications of "downsizing" or "right-sizing" an organization i. Discuss the impact of globalization and diversity on human resource management.	C			P	P	P
• 1. Students will describe the legal and financial implications as well as the human factors involved in making personnel decisions while incorporating Federal and State employment laws applicable to management decisions.	C			P	P	P

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<b>BSADB64 - Ten-Key Proficiency</b>						
• 1. Upon successful completion of the course, the student will be able to demonstrate correct fingering on the computer number pad;				P	P	P
• 2. Upon successful completion of the course, the student will be able to demonstrate numeric data entry using the ten-key pad at a minimum rate of 90 strokes per minute;				P	P	P
<b>BSADB65 - Principles of Organizational Communication</b>						
• 1. Upon successful completion of the course, the student will be able to compose a positive/negative message, in proper letter format.				P		
• 2. Upon successful completion of the course, the student will be able to draft, rewrite, and design proper business application documents including a resume, cover letter, and electronic employment documents.					P	
• 3. Upon successful completion of the course, the student will be able to prepare and present an oral report to the class from a formal report written by him or her.						P
<b>BSADB66A - Beginning Keyboarding, Part 1</b>						
• 1. Upon successful completion of the course, the student will be able to determine and operate the basic components of the computer and the software programs utilized in this course.				P	P	P
• 2. Upon successful completion of the course, the student will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 22 nwpw or higher.				P	P	P
• 3. Upon successful completion of the course, the student will be able to compare and correct documents and identify all errors.				P	P	P
<b>BSADB66B - Beginning Keyboarding, Part 2</b>						
• 1. Upon successful completion of the course, the student will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 30 nwpw or higher.				P	P	P
• 2. Upon successful completion of the course, the student will be able to compare and contrast formatting styles used to create basic business documents, letters, memos, and tables within one hour and fewer than 5 errors per document.				P	P	P
• 3. Upon successful completion of the course, the student will be able to organize and evaluate component parts of basic business documents within one hour with fewer than 5 errors per document.				P	P	P
• 4. Upon successful completion of the course, the student will be able to produce correctly formatted basic business letters, memos, and tables suitable for personal use or in the workplace within one hour and with fewer than 5 errors per document.				P	P	P
<b>BSADB66C - Beginning Keyboarding, Part 3</b>						
• 1. Upon successful completion of the course, the student will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 32 nwpw.				P	P	P
• 2. Upon successful completion of the course, the student will be able to compare and contrast formatting styles used to create basic business documents, letters, memos, reports, and tables within one hour with fewer than 3 errors per document.				P	P	P
• 3. Upon successful completion of the course, the student will be able to organize and evaluate component parts of basic business documents within one hour with fewer than 3 errors per document.				P	P	P
• 4. Upon successful completion of the course, the student will be able to produce correctly formatted basic business letters, memos, reports, and tables suitable for personal use or in the workplace within one hour with fewer than 3 errors per document.				P	P	P
<b>BSADB67A - Document Processing, Part 1</b>						
• 1. Upon successful completion of the course, the student will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 35 wpm.				P	P	P
• 2. Upon successful completion of the course, the student will be able to design and prepare attractive documents with fewer than 3 errors per document.				P	P	P
• 3. Upon successful completion of the course, the student will be able to organize content effectively with tables and graphics.				P	P	P
<b>BSADB67B - Document Processing, Part 2</b>						
• 1. Upon successful completion of the course, students will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 37 wpm.				P	P	P
• 2. Upon successful completion of the course, students will be able to create multipage documents with preliminary pages including section breaks with fewer than 3 errors.				P	P	P
• 3. Upon successful completion of the course, students will be able to demonstrate the use of mail merge for letters, labels, and envelopes.				P	P	P

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**BSADB67C - Document Processing, Part 3**

• 1. Upon successful completion of the course, the student will be able to demonstrate individual speed and accuracy keyboarding capabilities at a level of 40 wpm.				P	P	P
• 2. Upon successful completion of the course, the student will be able to design documents in administrative and specialized areas, including meeting, travel, news, employment, legal, and medical documents.				P	P	P
• 3. Upon successful completion of the course, the student will be able to produce error-free documents and apply language arts skills.				P	P	P

**BSADB68 - Filing**

• 1. Upon successful completion of the course, the student will be able to differentiate alphabetic, numeric, subject, and geographic filing rules by indexing, coding, sorting, cross-referencing, and storing representative examples of business documents.				P	P	P
• 2. Upon successful completion of the course, the student will be able to demonstrate processing of file requests, retrieval, charge out, and follow-up techniques by completing exercises using representative examples of business documents.				P	P	P
• 3. Upon successful completion of the course, the student will be able to create a database to add, delete, manipulate, and edit records.				P	P	P

**BSADB69 - Machine Transcription**

• 1. Upon successful completion of the course, the student will be able to create properly formatted documents by applying effective listening and transcription techniques.				P	P	P
• 2. Upon successful completion of the course, the student will be able to evaluate dictated material and supply appropriate words from dictated materials.				P	P	P
• 3. Upon successful completion of the course, the student will be able to analyze letters/memos/documents for proper grammar, punctuation, and layout.				P	P	P

**BSADB85 - Business English**

• 1. Upon successful completion of the course, the student will be able to choose parts of speech and interpret how they function in sentences, including using nouns, pronouns, verbs, adjectives, adverbs, conjunctions, prepositions, and interjections correctly in oral and written communication.				P	P	P
• 2. Upon successful completion of the course, the student will be able to compose complete sentences avoiding fragments, comma splices, and run-ons and develop proficiency in punctuation, capitalization, and number style skills.				P	P	P
• 3. Upon successful completion of the course, the student will be able to demonstrate improved vocabulary, spelling, and editing skills and create professional business messages that demonstrate correct formats and ideas expressed in clear, concise, and correct English.				P	P	P

**BSADB88 - Office Procedures**

• 1. Upon successful completion of the course, the student will be able to summarize the vital role of communication in all its forms as a component in a successful organization.				P		
• 2. Upon successful completion of the course, the student will be able to construct and demonstrate basic techniques and procedures generally used in the workplace.					P	
• 3. Upon successful completion of the course, the student will be able to assess the role of an administrative assistant in an organization and practice the general skills needed for success in the field and compose resumes and cover letters.						P