

A.S. DEGREE IN BUSINESS ADMINISTRATION

PROGRAM LEARNING OUTCOMES (PLOs)

CURRENT (9 PLOs)

1. Demonstrate basic knowledge of each of the functional areas of business – accounting, finance, marketing and management – by defining the emphasis of each of the areas in an organization and describing their interrelationship in an organization’s attempt to achieve its objectives.
2. Demonstrate an understanding of basic accounting procedures by performing all the activities of the accounting cycle: analysis of source documents; journalizing and posting of transaction, adjusting, closing and reversing entries; and preparation of trial balances and simple financial statements.
3. Evaluate the financial performance of a non-complex business by making an accurate analysis and interpretation of the firm’s financial statements.
4. Demonstrate competency in business mathematics by accurately performing common business computations, including but not limited to such computations as for interest, depreciation, discounts, markups, present and future values, risk and return and stock transactions – and related statistical computations.
5. Demonstrate a basic understanding of the legal environment of business, both in general and in the FSM, by explaining how laws and other legal issues affect business in the FSM and elsewhere.
6. Demonstrate a basic understanding of the economic environment of business by explaining the vital micro and macroeconomic variables that influence business decisions.
7. Apply various computer applications, including word processing, spreadsheet, database, presentation and other specialized applications to manipulate and analyze information and generate and present reports in the various functional areas of business. **[DELETED]**
8. Identify common ethical challenges that face business and determine realistic alternatives to deal with the challenges.
9. Demonstrate a basic understanding of globalization and its implication for business by explaining the opportunities and challenges created by globalization in all aspects of business operations.

PROPOSED (5 PLOs)

1. Demonstrate basic knowledge and/or skills in the different functional areas of business – accounting, management, marketing, economics, and finance – by emphasizing their importance in an organization and describing their interrelationship in the organization’s attempt to achieve its objectives.
AC 131, AC 220, BU 101, BU 250, BU 260, BU 270, EC 220, EC 230
2. Demonstrate basic knowledge and skill in the use of cost and managerial accounting concepts and techniques as management tools for planning, controlling, evaluating performance and making decisions. **[ADDED] AC 250**
3. Demonstrate basic knowledge and skill in business mathematics and elementary statistics by accurately performing common business computations, statistical data presentation and analysis. **BU/MS 110, MS 150**
4. Demonstrate basic knowledge and skill in intercultural writing and speaking appropriate for business. **[ADDED] EN/BU 121**
5. Demonstrate a basic understanding of the legal environment and ethical challenges confronting business in general and in the FSM, from both local and global perspectives. **BU 271**