| SUBJECT (Effective December 6, 2012)  | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | and service<br>enterprises | Analyze and<br>solve problems<br>associated with<br>the calculations<br>and reporting of<br>payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and not-for-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
|---|------|--|--|----------------------------|---|--|---|--|--|
| Subject: Business Administration: Accounting  |      |  |  |                            |   |  |   |  |  |
| ACC 1B Principles of Accounting II  |      |  |  |                            |   |  |   |  |  |
| Analyze, explain, solve problems and apply managerial accounting principles to manufacturing and service enterprises within a business entity.            |      | ID   |  |                            |   |  |   |  |  |
| Demonstrate the ability to continue in a university program of accounting or acquire the required background in any field of business administration.     |      |  |  |                            |   |  |   |  |  |
| Interpret relevant accounting data in manual and computerized accounting information systems useful for decision making about business entities.          |      | ID   |  |                            |   |  |   |  |  |
| ACC 62 Payroll Accounting   |      |  |  |                            |   |  |   |  |  |
| Analyze, synthesize, and evaluate payroll principles as defined by Social Security Act and understand laws relating to the payment of wages and salaries. |      |  |  |                            | IDM   |  |   |  |  |
| Analyze and solve problems associated with the calculation and reporting of payroll.  |      |  |  |                            | IDM   |  |   |  |  |
| Accurately apply accounting principles to computerized and manual payroll systems.  |      |  |  |                            | IDM   |  |   |  |  |
| ACC 63 Income Tax Accounting  |      |  |  |                            |   |  |   |  |  |
| Identify the correct purpose and tax form and apply an understanding of the internal revenue code in preparing federal income tax returns.                |      |  |  |                            |   | IDM  |   |  |  |

| RIVEI    | RSIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)  Accurately distinguish the difference between income tax accounting, and   | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | manufacturing<br>and service<br>enterprises | Analyze and solve problems associated with the calculations and reporting of payroll | Analyze data and apply appropri ate principle s of federal income tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and not-for-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
|----------|--|------|--|--|---|--|---|---|--|--|
|          | Accurately distinguish the difference between income tax accounting, and traditional financial accounting.   |      |  |  |   |  | IDM   |   |  |  |
|          | Solve taxation problems through the use of case studies and the application of current federal income tax code for individuals.                          |      |  |  |   |  | IDM   |   |  |  |
| ACC 65   | Computerized Accounting  |      |  |  |   |  |   |   |  |  |
|          | Analyze, synthesize, and evaluate accounting problems with application software  |      |  |  |   |  |   | IDM   |  |  |
|          | Demonstrate the ability to apply accounting principles through the use of computers.   |      |  |  |   |  |   | IDM   |  |  |
|          | Accurately apply accounting principles between manual accounting systems and automated accounting systems.   |      |  |  |   |  |   | IDM   |  |  |
| BUS /MAG | 5 70 Intro to Organizational Behavior  |      |  |  |   |  |   |   |  |  |
|          | Prepare and complete an assessment of organizational effectiveness, identify weaknesses, & recommend appropriate organization development interventions. |      |  |  |   |  |   |   |  |  |
|          | 2. Select and effectively use at least two organization development techniques.  |      |  |  |   |  |   |   |  |  |
|          | 3. Assess and analyze effectiveness of an organization development intervention.   |      |  |  |   |  |   |   |  |  |

| RIVERSIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)  | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | manufacturing<br>and service<br>enterprises | Analyze and solve problems associated with the calculations and reporting of payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and not-for-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
|---|------|--|--|---|--|--|---|--|--|
| 4. Effectively use a minimum of two team building techniques.   |      |  |  |   |  |  |   |  |  |
| 5. Evaluate organization structural interventions for effectiveness.  |      |  |  |   |  |  |   |  |  |
| REQUIRED CORE CLASSES ARE AS FOLLOWS:   |      |  |  |   |  |  |   |  |  |
| ACC 1A Principles of Accounting I   |      |  |  |   |  |  |   |  |  |
| Identify relevant economic data used in manual and computerized accounting information systems and interpret financial statements                     |      |  |  |   |  |  |   |  |  |
| Evaluate corporate organizations, equity rights and structure   |      |  |  |   |  |  |   |  |  |
| Analyze, explain, solve problems and apply the principles of financial accounting to varied economic units within a business entity                   |      |  | I  |   |  |  |   |  |  |
| Demonstrate the ability to continue in a university program of accounting and acquire the required background in any field of business administration |      |  |  |   |  |  |   |  |  |
| BUS 10 Intro to Business  |      |  |  |   |  |  |   |  |  |
| Define the nature of business and how it operates in our society  |      |  |  |   |  |  |   |  |  |
| Utilize the basic concepts of creating an efficient marketing strategy  |      |  |  |   |  |  |   |  |  |
| Apply course content to understand, analyze and form opinions about current issues in business and the economy  |      |  | I  |   |  |  |   |  |  |

| RIVERSIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)  | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | manufacturing<br>and service<br>enterprises | Analyze and solve problems associated with the calculations and reporting of payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze and solve accounting problem s with application software | Prepare the detailed financial reports for governmen ts and notfor-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
|---|------|--|--|---|--|--|--|---|--|
| Apply course content to real life, business related situations, including specialized areas such as management and career paths               |      |  |  |   |  |  |  |   | I  |
| BUS 18A Business Law I  |      |  |  |   |  |  |  |   |  |
| Analyze and explain the various sources of law which comprise the legal system  |      |  |  |   |  |  |  |   |  |
| Analyze torts and crimes as they relate to business.  |      |  |  |   |  |  |  |   |  |
| Analyze torts and their crime.  |      |  |  |   |  |  |  |   |  |
| Describe how tort, criminal and contract law principles affect business.  |      |  |  |   |  |  |  |   |  |
| Apply college-level methods of analysis and evaluation to discussing and writing about legal and ethical dilemmas as they relate to case law. |      |  |  |   |  |  |  |   |  |
| Identify and distinguish the various laws of agency and employment and labor law.   |      |  |  |   |  |  |  |   |  |
| Explain the nature of the legal system in the US and how laws are created.  |      |  |  |   |  |  |  |   |  |
| Analyze and describe the creation, administration, and termination of the sale of foods as set forth in the Uniform Commercial Code           |      |  |  |   |  |  |  |   |  |
| Analyze and apply ethical business standards as they relate to business decisions and transactions  |      |  |  |   |  |  |  |   | 1  |
| BUS 20 Business Math  | 0    |  |  |   |  |  |  |   |  |

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|--|------|--|--|---------------------------|---|--|---|--|--|
| RIVERSIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)   | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | Understand the major role financial reporting plays in fulfilling government's duty to be publicly accountable in a democratic society | manufacturing and service | Analyze and<br>solve problems<br>associated with<br>the calculations<br>and reporting of<br>payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and not-for-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
| Demonstrate speed and accuracy in analyzing the fundamental processes of mathematics commonly used in making business calculations   |      |  |  |                           |   |  |   |  |  |
| Demonstrate an understanding of mathematical skills required in other business subjects such as accounting, management, marketing and computer operations  |      |  |  |                           |   |  |   |  |  |
| Compare and discriminate between mathematical processes in order to select the appropriate process to apply to common business mathematical problems.  |      |  |  |                           |   |  |   |  |  |
| Explain, analyze, apply principles, and solve problems within the subject matter   |      |  |  |                           |   |  |   |  | 1  |
| Bus 22 Management Communications   |      |  |  |                           |   |  |   |  |  |
| Explain effective and efficient communication styles appropriate in various business settings  |      |  |  |                           |   |  |   |  |  |
| Analyze the effects of human behavior and communication within an organization   |      |  |  |                           |   |  |   |  |  |
| 3. Apply concepts of organizational relationships, political/cultural considerations, teamwork, problem-solving, and decision-making to communication tasks  |      |  |  |                           |   |  |   |  |  |
| 4. Demonstrate competency in developing content and in applying<br>technical skills in various written and oral business communications<br>including reports, letters, memos, e-mails, instant messages,<br>resumés, and group presentations |      | I  |  |                           |   |  |   |  |  |
| 5. Apply the understanding of group dynamics and cross-cultural communication in making effective written and oral communications  |      |  | I  |                           |   |  |   |  |  |

| RIVERSIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)   | PLOs | Explain the<br>managerial<br>applications of<br>accounting<br>reports and<br>ratios to the<br>business<br>enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | and service<br>enterprises | Analyze and solve problems associated with the calculations and reporting of payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and notfor-profit entities that stress the need for the public to understand and evaluate the financial activities and manageme nt of these organizations | Develop and apply principles of moral judgment and ethical behavior to business situations |
|--|------|--|--|----------------------------|--|--|---|---|--|
| <ol> <li>Develop proficiency in the analysis of organizational relationships, including political and cultural aspects, and application of problem, solving and decision making strategies that lead to the attainment of goals</li> </ol> |      |  |  |                            |  |  |   |   |  |
| Explain effective and efficient communication styles appropriate in various business settings  | =    |  |  |                            |  |  |   |   |  |
| CIS 1A Intro to Comp info Sys  |      |  |  |                            |  |  |   |   |  |
| Identify the fundamental computer concepts and terminology used for input, processing, output, and storage   |      |  |  |                            |  |  |   |   |  |
| Identify the key features of a variety of software such as operating systems, word processors, spreadsheets, databases, communications and graphics  |      |  |  |                            |  |  |   |   |  |
| Apply the principles of and solve problems with word processing, spreadsheet, database, communications and file management programs  |      |  |  |                            |  |  |   |   |  |
| Understand the principles of computer security, ethics and privacy   |      |  |  |                            |  |  |   |   |  |
| Demonstrate the principles of Internet research  |      |  |  |                            |  |  |   |   |  |
| Understand and apply the principles of distance education software   |      |  |  |                            |  |  |   |   |  |
| Use the Internet to send electronic messages   |      |  |  |                            |  |  |   |   |  |
| Create electronic presentations with presentation graphics   |      | I  |  |                            |  |  |   |   |  |

| RIVERSI | SIDE COMMUNITY COLLEGE DISTRICT SLO BY SUBJECT (Effective December 6, 2012)  | Explain the managerial applications of accounting reports and ratios to the business enterprise | reporting plays<br>in fulfilling<br>government's<br>duty to be<br>publicly<br>accountable in a | manufacturing and service enterprises | Analyze and solve problems associated with the calculations and reporting of payroll | Analyze<br>data and<br>apply<br>appropri<br>ate<br>principle<br>s of<br>federal<br>income<br>tax law | Analyze<br>and<br>solve<br>accounti<br>ng<br>problem<br>s with<br>applicati<br>on<br>software | Prepare the detailed financial reports for governmen ts and not-for-profit entities that stress the need for the public to understand and evaluate the | Develop and<br>apply principles<br>of moral<br>judgment<br>and<br>ethical<br>behavior to<br>business<br>situations |
|---------|--|---|--|---------------------------------------|--|--|---|--|--|
|         |  |   |  |                                       |  |  |   | financial<br>activities<br>and<br>manageme<br>nt of these<br>organ-<br>izations  |  |
|         | Apply the use of PIM software for scheduling and time management.  |   |  |                                       |  |  |   |  |  |
| CIS 3   | Comp Appl- Wrkng Professionals   |   |  |                                       |  |  |   |  |  |
|         | Demonstrate the ability to complete integrated documents using word processing, spreadsheets, databases, presentation graphics software applications.                  |   |  |                                       |  |  |   |  |  |
|         | Utilize scanners and related software to scan, optimize, and manage documents and images.  |   |  |                                       |  |  |   |  |  |
|         | Apply design and development techniques that utilize software programs in word processing, spreadsheets, databases, presentation graphics, scheduling/time management. |   |  |                                       |  |  |   |  |  |
|         | Demonstrate use of Web browsers to browse, search for information, and upload and download files from the Internet.  |   |  |                                       |  |  |   |  |  |
|         | Apply operating system skills to navigate within, run programs, and organize files and folders.  |   |  |                                       |  |  |   |  |  |
|         | Apply the use of PIM software for scheduling and time management.  |   |  |                                       |  |  |   |  |  |
|         |  |   |  |                                       |  |  |   |  |  |