

# SLO to ILO Alignment Reports

## CAN - 00 - Institutional Learning Outcomes (ILOs)

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CAN ILO #1 - Critical Thinking - Select, evaluate, and use information to investigate a point of view, support a conclusion, or engage in problem solving.

### CAN Dept - Accounting

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#### CAN ACTG 100 : Accounting Procedures

**Business Transactions:** Analysis of business transactions and conversion into a journal entry format using the double entry accounting system.

#### CAN ACTG 100 : Accounting Procedures

**Summarize Transactions:** Preparation of Trial Balance summarizing journal entries and T-accounts. The gateway for all financial statements.

#### CAN ACTG 100 : Accounting Procedures

**Financial Statements:** Creation of Financial Statements – Balance Sheet, Income Statement and Statement of Owners' Equity.

#### CAN ACTG 100 : Accounting Procedures

**sub ledgers:** Analyze adjustments and post to sub ledgers

#### CAN ACTG 100 : Accounting Procedures

**worksheets:** Prepare worksheets and financial statements.

#### CAN ACTG 100 : Accounting Procedures

**double-entry:** Using the double-entry accounting system, convert business transactions into a journal entry format to complete the Trial Balance, Balance Sheet and Income Statement.

#### CAN ACTG 121 : Financial Accounting

**GAAP:** Define, explain and apply Generally Accepted Accounting Principles-GAAP

#### CAN ACTG 121 : Financial Accounting

**Financials:** Create financial statements-balance sheet, income statement and cash flow statement.

#### CAN ACTG 121 : Financial Accounting

**Financial Ratios:** Students are required to choose a publicly traded US company and using the Financial Data available on the website, calculate and interpret 10 financial ratios: Net Profit Margin, Gross Profit Percentage, Asset Turnover, Fixed Asset Turnover, Return on Equity (ROE), Earnings Per Share (EPS), Price/Earnings Ratio, Quick Ratio,

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**CAN ACTG 121 : Financial Accounting**

Debt-to-Assets, and Current Ratios.

**CAN ACTG 121 : Financial Accounting**

**Ratios:** Analyze financial statements using financial ratios.

**CAN ACTG 131 : Managerial Accounting**

**Costing Methods:** Demonstrate specific costing methods to determine the effect of management decisions.

**CAN ACTG 131 : Managerial Accounting**

**Manufacturing:** Analysis of costing methods in a manufacturing business environment.

**CAN ACTG 131 : Managerial Accounting**

**Restate Financial Statements:** Restatement of GAAP financial data for use in managerial decision-making.

**CAN ACTG 131 : Managerial Accounting**

**Budgets:** Preparation of the following statements: Budgets (flexible & static), Cost of Goods Manufactured, Cost of Goods Sold, Activity-Based- Costing, and Cash Flow.

**CAN ACTG 180 : Payroll & Business Taxes**

**Laws:** Identify the federal and state laws that affect payroll accounting procedures.

**CAN ACTG 180 : Payroll & Business Taxes**

**Payroll Data:** Preparation and maintenance of the payroll register and the employee's earning records.

**CAN ACTG 180 : Payroll & Business Taxes**

**Quarterly & Annually:** Prepare the payroll quarterly and annually tax form.

**CAN ACTG 180 : Payroll & Business Taxes**

**Federal Deposits:** Prepare the federal deposits coupon.

**CAN ACTG 181: Taxation of Individuals Using Tax Software**

**Understand and explain basic Federal and California income tax law, theory, and practice for individuals.:** Understand and explain basic Federal and California income tax law, theory, and practice for individuals.

**CAN ACTG 181: Taxation of Individuals Using Tax Software**

**Calculate, prepare and file the most commonly used Federal and California tax returns.:** Calculate, prepare and file the most commonly used Federal and California tax returns.

**CAN ACTG 200: Quickbooks**

**File Creation:** Students will be able to create a new QuickBooks file, based on narrative information that will include information on accounts, customers, vendors, employees, items, company information, and company preferences.

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**CAN ACTG 200: Quickbooks**

**Record transactions:** Students will be able to use QuickBooks to properly record purchase orders, sales receipts, invoices on account, cash receipts, cash payments, inventory receipts, payroll, purchases on account and accrual adjustments.

**CAN ACTG 200: Quickbooks**

**Financial Statements:** Students will be able to use QuickBooks to create an income statement, balance sheet, statement of cash flows, and transactions lists by

**CAN ACTG 200: Quickbooks**

**Additional Reports:** Students will be able to use QuickBooks to create additional reports such as an accounts receivable aging, accounts payable aging, sales graph, inventory status, customer contact lists, vendor contact lists, employee contact lists, and an item list.

**CAN ACTG 200: Quickbooks**

**Computer ledger accounting:** Demonstrate effective knowledge using the computer and ledger accounting software to solve accounting application problems.

**CAN ACTG 200: Quickbooks**

**Accounting Cycle:** Demonstrate skills to close an accounting month, and year end procedures.

CAN ILO #2 - Creativity - Produce, combine, or synthesize ideas in creative ways within or across disciplines.

**There are no Results for this SLO**

CAN ILO #3 - Communication - Use language to effectively convey an idea or a set of facts, including the accurate use of source material and evidence according to institutional and discipline standards.

## CAN Dept - Accounting

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CAN ILO #4 - Community - Understand and interpret various points of view that emerge from a diverse world of peoples and cultures.

## **CAN Dept - Accounting**

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### **CAN ACTG 121 : Financial Accounting**

**Ethical Behavior:** Identify the need of ethical behavior in the business environment.

CAN ILO #5 - Quantitative Reasoning - Represent complex data in various mathematical forms (e.g., equations, graphs, diagrams, tables, and words) and analyze these data to draw appropriate conclusions.

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### CAN Dept - Business

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#### CAN BUS. 100 : Contemporary Am Business

**Comprehension:** Demonstrate an understanding of the major disciplines of business and its terminology.

#### CAN BUS. 125 : International Business

**Differences Between Countries:** Summarize the effects of cultural, economic, environmental, legal, political, and sociological differences between countries, and how they affect the success or lack of success of U.S. business operations abroad.

#### CAN BUS. 125 : International Business

**Foreign Markets:** Evaluate how to choose and rank foreign markets using reputable international marketing data sources.

#### CAN BUS. 125 : International Business

**Exporting:** Recognize the difference between appropriate documentation for exporting, such as a commercial invoice and bills of lading.

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**Collaboration:** Successfully work in a diverse group setting using current business processes and technologies to solve everyday business problems.

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## CAN Dept - Business

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### **CAN BUS. 100 : Contemporary Am Business**

**Collaboration:** Successfully work in a diverse group setting using current business processes and technologies to solve everyday business problems.

### **CAN BUS. 100 : Contemporary Am Business**

**Critical and Creative Thinking:** Appraise ethical and social responsibility issues involved in the current domestic and global business environment and determine the best course of action.

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