

Accounting AS degree

BUS 120 Principles of Business (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Discuss and explain the impact of external factors on business decisions relative to the accomplishment of the mission and objectives of an organization	X				X	X		X	X
Define various forms of ownership and determine their appropriateness relative to an organization's resources, goals, and objectives	X								X
Examine and explain various business functions and practices and their impact on the successful operation of a business.	X					X			X
Determine the impact of internal business decisions on local communities, other businesses, the environment, and other areas external to the company					X	X		X	X
Specify ethical standards for businesses operating in the USA and contrast with foreign markets	X				X			X	X
Relate the business environment and functions to personal career choices					X	X	X	X	X

BLAW 200 Legal Environment of Business (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Demonstrate a broad understanding of the American system of justice and jurisprudence, its concepts, terminology, evolution and procedures.					X			X	
Explain how laws are made, implemented, interpreted, and enforced by the three branches of government at the national, state, and local levels.					X			X	X
Recognize basic principles of law including contracts, torts, real and personal property, business organizations, agency, employment, products and consumer protection, environmental law, bankruptcy, anti-trust, etc.	X	X	X		X			X	
Discuss how business and legal disputes arise and are avoided and/or resolved, including informal processes and alternative dispute resolution.	X				X			X	X
Participate in ethical decision-making, taking into account various legal, business and ethical approaches, philosophies and codes.	X				X	X	X	X	X
Feel comfortable that you know where to find relevant law and business information (including online) – particularly Hawai`i resources – and how to apply these laws to your own affairs and interests.	X				X		X	X	

EBUS 101 Teamwork Fundamentals (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Practice the values and skills of teamwork to:									
Complete a major teamwork project									X
Solve team conflicts						X		X	X
Develop a critical path to accomplish teamwork goals						X			X
Justify revenue projections and conduct a cost benefit analysis.	X	X		X	X				X
Effectively use appropriate measurement tools to assess project outcomes		X				X			X
Explain the role of social, legal and ethical issues in business decisions					X			X	
Apply technology to develop and manage a project						X			X
Produce team projects using a variety of presentation techniques such as whiteboard, flipchart, PowerPoint and/or webpage						X			X
Conduct secondary research	X			X					
Communicate effectively with team members						X			X

ICS 100 Computing Literacy and Applications (3) KCC AS/NS

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Utilize the basic features of computer applications to communicate effectively in the work environment			X	X		X		X	X
Produce documents in a variety of formats		X	X	X				X	X
Create, edit, and format electronic spreadsheets using simple formulas, functions, and charts	X	X	X	X					
Create and organize a variety of electronic slides using templates, background styles, graphics, and animation effects	X	X	X						
Utilize operating system interfaces to manage computer resources effectively			X	X		X			
Utilize online resources for research and communication	X	X	X	X		X			X
Define, explain, and demonstrate proper computer terminology usage in areas such as hardware, software, and communications			X	X		X			
Describe ethical issues involved in the use of computer technology					X				X

ICS 101 Digital Tools for the Information World (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Utilize the appropriate computer applications to produce professional-level documents, spreadsheets, presentations, databases, and web pages for effective communication (major content area)			X	X		X		X	X
Produce documents in a variety of formats		X	X	X				X	X
Create, edit, and format electronic spreadsheets using formulas, functions, and charts	X	X	X	X					
Utilize a database with queries and reports that display required data		X	X	X					X
Create and organize a variety of electronic slides using templates, background styles, graphics, photos, and animation effects	X	X	X						
Utilize operating system interfaces to manage computer resources effectively			X	X		X			
Extract and synthesize information from available Internet resources using intelligent search and discrimination	X	X		X					X
Define, explain, and demonstrate proper computer terminology usage in areas such as hardware, software, and communications to effectively interact with other computer users and to prepare for higher-level computer courses			X	X		X			
Describe ethical issues involved in the use of computer technology.					X				X

ACC 201 Introduction to Financial Accounting (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Explain the purpose and give examples of the uses of basic financial statements of a business entity	X	X	X			X			X
Define assets, liabilities, and owner's equity, and discuss the relationship of the accounting equation to the process of recording business transactions	X	X	X		X				X
Explain the purpose of the journal, ledger, and trial balance and show how they are used in the recording process to facilitate the compiling and accumulation of accounting information	X	X	X	X		X			X
Record transactions for service and merchandising businesses in special journals and the general journal	X	X	X	X					X
Explain the purpose of adjusting and closing entries, proficiently prepare adjusting and closing entries.	X	X	X	X		X			X
Explain the basic steps of the accounting cycle	X	X	X	X					X
Prepare and explain the basic elements of the Income Statement, Statement of Owner's Equity, and the Balance Sheet for a service or a merchandising business.	X	X	X	X		X			X
Explain "Internal Control" as a function of Accounting and indicate the basic principles involved in establishing controls to safeguard assets and enhance the accuracy and reliability of accounting records	X	X	X			X			X
Describe the nature of special journals and subsidiary ledgers, proficiently execute manual recording procedures, and fully	X	X	X	X		X			X

understandability, and comparability” of financial reports									
Determine amounts and record transactions affecting partnerships, including formation, distribution of profits and losses, changes in membership, and liquidation, and prepare Statements of Partners’ Equities	X	X	X	X					X

ACC 202 Introduction to Managerial Accounting (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
List, define, and indicate the application of basic accounting principles and concepts and their application to accounting procedures and financial reporting requirements	X	X	X	X	X				X
Recognize the differences in the nature of proprietorships, partnerships and corporations and relate such differences in the accounting for and reporting of owners' equities	X	X	X	X	X				X
List, define, and indicate the application of the flow of production costs and record rudimentary transactions involved in manufacturing operations	X	X	X	X					X
Prepare financial statements (basic and special) and use analytical techniques used in the analysis and interpretation of financial reports for decision-making purposes	X	X	X	X		X			X
Discuss principles of budgetary control and prepare special budget reports used in the administration of budget-based accounting systems	X	X	X	X					X
Utilize the Internet and email as research and communications tools.	X	X	X	X		X			X
Effectively communicate accounting information and reports orally and in writing	X	X	X	X		X			X
Determine amounts and record transactions involving corporate organization, issuance, subscription and purchase of the various classes of capital stock, declaration and distributions of dividends, accumulation and restriction of retained earnings	X	X	X	X	X				X
Prepare the stockholders' equity section of	X	X	X	X	X				X

the Balance Sheet, the Statement of Retained Earnings and the Income Statement, including presentation of extraordinary and unusual gains and losses, prior period adjustments, and earnings per share									
Describe the nature of bonds and record transactions involving bonds including issuance, redemption, interest and amortization of discount and premium, bond sinking funds, and other long-term liabilities, and indicate their balance sheet presentation	X	X	X	X					X
Record transactions involving long and short-term investments and show their balance sheet presentation	X	X	X	X					X
Analyze cash flows at an introductory level and prepare a Statement of Cash Flows using the indirect method	X	X	X	X					X
List and define examples of production processes, types of and flow of manufacturing costs	X	X	X	X		X			X
Prepare journal entries to record manufacturing costs	X	X	X	X					X
Compute product costs and the value inventories for manufacturing operations under job order costing	X	X	X	X					X
Compute product costs and the value inventories for manufacturing operations under process costing	X	X	X	X					X
Discuss principles used in budgetary systems and prepare basic analytical reports used in administration of those systems	X	X	X	X		X			X
List, define, and indicate the application of the use of standard costing in budgets as instruments of planning and control	X	X	X	X		X			X
Compute basic material and labor cost variances in a standard cost accounting system	X	X	X	X					X
Compute basic overhead cost variances in a	X	X	X	X					X

standard cost accounting system									
Discuss capital budgeting techniques, such as cash payback period, discounted cash flow, net present value, and internal rate of return, and indicate their usefulness in managerial decision-making	X	X	X	X		X			X
Discuss other aids in the managerial decision-making process, including incremental cost-benefit analysis	X	X	X	X		X			X

ACC 132 Payroll and Hawai`i General Excise Taxes (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Maintain both manual and computerized payroll systems and related personnel records	X	X	X	X	X				X
Compute gross pay, withholdings, net pay, and employer taxes in a manual payroll system	X	X	X	X	X				X
Maintain general and subsidiary records of all payroll amounts in a manual payroll system and generate related journal entries	X	X	X	X	X				X
Interpret reports and generate journal entries within the framework of a computerized payroll system (e.g. payroll service bureau).	X	X	X	X	X				X
Select, maintain, operate and backup a computerized payroll system	X	X	X	X	X				X
Compute required periodic payroll tax deposits/payments	X	X	X	X	X				X
Prepare required monthly, quarterly, and annual payroll tax returns for federal and Hawai`i state payroll taxes: Federal forms 940, 941, W-2, W-3; State of Hawai`i forms HW3, HW-14, UCBP-6	X	X	X	X	X				X
Reconcile paychecks, computerized payroll records, payroll tax returns, and payroll tax deposits/payments	X	X	X	X	X				X
Issue corrected paychecks and generate related journal entries; input corrections to computerized payroll records; prepare amended payroll tax returns; generate adjusting disbursements for payroll tax deposits/payments	X	X	X	X	X	X			X
Compute Temporary Disability Insurance premiums. Estimate workman's compensation insurance premiums for	X	X	X	X	X				X

ACC 134 Individual Income Taxes (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Explain basic income tax concepts and the U.S. and Hawai`i tax codes as they relate to individuals	X	X			X	X			X
Explain the basic principles of income recognition	X	X			X	X			X
Properly categorize common items as included or excluded from Gross Income	X	X		X	X				X
Explain the basic principles of deductions and credits	X	X			X	X			X
Properly categorize items as deductible “for” or “from” Adjusted Gross Income	X	X		X	X				X
Discuss selected special topics, including limitations on deductible losses, application of capital gains rates, etc	X	X			X	X			X
Prepare moderately complex U.S. and Hawai`i income tax returns for individuals both manually and by using commercial tax preparation software, such as TurboTax.	X	X	X	X	X		X	X	X
Apply specific principles of tax law(s) to the recognition of income, deductions, credits, etc	X	X			X				X
Perform basic research functions using IRS publications as well as software “Help” menus, library, Internet and CD-ROM tax research tools	X	X	X	X	X		X		X
Prepare and present basic research projects involving individual income tax issues	X	X			X	X	X	X	X

ACC 137 Business Income Taxes (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Explain basic business income tax concepts	X	X			X	X			X
Explain the characteristics of the various forms of business entity and their tax implications	X	X			X	X			X
Explain the income tax treatment of each of the following business entities: Proprietorship (Schedule C), C corporation, S corporation, Partnership, Limited Liability Company (LLC).	X	X			X	X			X
Prepare basic income tax returns for the above businesses entities manually and by using commercial tax preparation software, such as TurboTax or similar program	X	X	X	X	X		X		X
Apply the proper tax treatment to elements of business income, expense, credits and special items at a basic level	X	X		X	X				X
Explain the major differences between “tax” and “book” incomes	X	X			X	X			X
Perform basic business tax research using IRS publications as well as software “help” menus, library and the Internet	X	X	X	X	X		X		X
Prepare and present basic research projects involving business income tax issues	X	X		X	X	X	X	X	X

ACC 150 QuickBooks for Hawai'i Businesses (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Use QuickBooks Pro to administer the sales and collections cycle and generate related reports		X	X	X	X				X
Use QuickBooks Pro to administer the purchases and payments cycle and generate related reports		X	X	X	X				X
Use QuickBooks Pro to administer the payroll function and generate related reports		X	X	X	X				X
Use QuickBooks Pro to administer the inventory control function and generate related reports		X	X	X	X				X
Use QuickBooks Pro to administer job cost accounting system and generate related reports		X	X	X	X				X
Perform month-end and year-end procedures in QuickBooks Pro.		X	X	X	X				X
Import and export data using QuickBooks Pro.		X	X	X	X				X
Work as a team member to perform research and present results using presentation software such as PowerPoint.	X			X		X	X	X	X

ACC 293V Accounting Internship (1-3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Describe the interpersonal and technical skills required for the accounting field	X	X			X	X	X		X
Identify the personal qualities, attitudes, and work habits required in the accounting field		X			X	X	X	X	X
Clarify his or her career goals and aspirations							X	X	X
Perform activities in the cooperative work area involving such areas as routine tasks, problem or crisis situations, creative suggestions or initiatives, personal development, work attitudes and other competencies as determined by the instructor	X	X	X	X	X	X	X	X	X
Write professional résumés and cover letters appropriate to potential job openings						X	X	X	X
Present himself or herself professionally during interviews						X	X	X	X
Maintain a detailed time record summarized by task category	X	X	X	X	X				X
Demonstrate the proficiency in overall work competencies, such as analyzing or describing the job assignment in relationship to principles, concepts or procedures covered in the Accounting program	X	X	X	X	X	X		X	X
Demonstrate practical work place experience and relate that experience to the Accounting field	X	X	X	X	X	X	X	X	X
Communicate clearly, and meet industry standards for the Accounting field in workplace ethics, behavior, team work and interpersonal relations skills	X	X	X	X	X	X	X	X	X
Identify the personal qualities, work habits, and attitudes that lead to genuine success in the work place	X	X		X	X	X	X	X	X

ACC 231B Professional Skills (3)

	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9
Apply knowledge, skills and techniques current in the accounting field to research, workpaper, and systems simulation problems and cases	X	X	X	X	X	X	X		X
Describe the impact of workpapers, research and systems issues on current business practices, operating procedures and customer relationship management	X	X	X	X	X	X	X		X
Effectively utilize knowledge, skills and techniques current in the accounting field as they apply to research, workpaper, and systems simulation problems and cases	X	X	X	X	X		X	X	X
Apply Generally Accepted Accounting Principles and sound principles of internal control to research, workpaper, and systems simulation problems and cases	X	X	X	X	X			X	X
Evaluate the implementation of research, workpaper, and systems technologies for efficiency and effectiveness	X	X	X	X	X		X		X
Make basic recommendations about informed courses of action based on accounting and/or tax research conducted	X	X	X	X	X	X	X		X
Make basic recommendations about informed courses of action through paraprofessional-level oral and written presentations	X	X			X	X	X	X	X
Apply selected accounting and tax research skills to research, workpaper, and systems simulation problems and cases.	X	X	X	X	X		X		X
Proficiently utilize financial and tax research software.	X	X	X	X	X			X	X
Generate and use contemporary professional-	X	X	X	X	X			X	X

