

## **SAMPLE STUDENT LEARNING OUTCOMES FOR BUSINESS COURSES**

*Note: These are taken from various online syllabi and are to be used only as a guide.*

### **Accounting I**

By the end of this course, students should be able to:

- List and use the basic accounting equation and the rules of debits and credits;
- Utilize the seven basic steps of the accounting cycle for a sole proprietorship and a merchandising business using subsidiary ledgers and special journals;
- Describe and summarize internal control procedures for cash including bank reconciliations and petty cash;
- Journalize entries for uncollectible receivables including the direct write-off method and the allowance method;
- Describe and compute the cost of inventory using three methods for both the perpetual and the periodic methods and compute valuation of inventory at other than cost;
- Compute depreciation, using three different methods and journalize entries for the disposal of fixed assets, depletion; and intangible assets; and
- Journalize entries for notes receivable, notes payable, and product warranties and determine employer liabilities for payroll.

### **Marketing Principles**

In this course you will:

- Learn about marketing concepts, functions, and institutions.
- Identify the nature and scope of the specific tasks and decisions facing marketing managers.
- Recognize the environmental constraints existing in both domestic and international markets that govern how marketing decisions are made, and determine the implications of these constraints for management. Special emphasis is placed here on using marketing research to understand buyer behavior.
- Discover how to specify information inputs needed for marketing decisions, and to apply and interpret results from available research approaches for obtaining this information.
- Learn to analyze buyer behavior and the characteristics of market segments (targeted customer groups), and to specify market segments as potential opportunities.
- Understand how to describe, develop, and analyze alternative marketing strategies, i.e., decisions with respect to targeting and positioning, and product offerings and their pricing, distribution (placement), and promotion (all in view of target markets' characteristics as well as of the environmental constraints).
- Become aware of societal, ethical, and legal constraints as well as technological opportunities on the marketing function.

### **Principles of Management**

Upon completion of the course, students are expected to be able to:

- understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management;

- be knowledgeable of historical development, theoretical aspects and practice application of managerial process;
- be familiar with interactions between the environment, technology, human resources, and organizations in order to achieve high performance;
- be aware of the ethical dilemmas faced by managers and the social responsibilities of businesses.

### **Corporate Finance**

After successfully completing this course, students will be able to:

- Analyze corporate financial statements,
- Understand what investments a firm should make and how to finance the investments,
- Describe how financial markets affects investment and financing decisions,
- Apply present value concepts to value a business and a capital investment project,
- Understand debt financing and capital structure theory, and
- Explain how dividend policy affects the firm's value.

### **Legal Environment of Business**

Upon the successful completion of this course, students shall be able to:

- Explain the interrelations of the major components of the legal environment of business in the United States including the judicial system, legislative system, executive branch and administrative agencies.
- Apply business law concepts to solve problems involving contract, tort, criminal, agency and employment law issues.
- Relate news reports of current legal proceedings and issues to the material covered in the course.
- Recognize ethical problems related to doing business.

### **Principles of Macroeconomics**

Upon successfully completing this course a student should be able to

- demonstrate knowledge of concepts dealing with market equilibrium and macroeconomic equilibrium;
- demonstrate knowledge concerning business cycles.
- demonstrate knowledge of concepts dealing with monetary and fiscal policy.
- demonstrate knowledge of basic economic principles common to all economic systems.

### **Introduction to Entrepreneurship**

Students exiting this class will be:

- prepared to intelligently evaluate potential start-up opportunities for personal involvement
- fully knowledgeable of the major components of full-cycle development of an idea into a successful enterprise
- capable of beginning the implementation process on ideas that merit development