

PROGRAM STUDENT LEARNING OUTCOMES (PSLO) REVIEW FORM

PSLO Review Date	February 23, 2026
Division	Business and Information System
Program Name	AS in Business
CIP Code	24.0101

Program Description	
<p>The Associate of Science degree in Business prepares students to transfer to a four-year institution with the academic skills that demonstrate a strong foundation in general education and business courses as recognized through the Arkansas Course Transfer System (ACTS). This two-year degree program is designed to introduce students to the various aspects of the business environment with an emphasis on the core business concepts of accounting, business law, economics, communications, and business statistics.</p>	

Program Student Learning Outcomes (PSLO)	
PSLO 1	Understand legal, ethical, and social issues related to business decisions and the impact on various individuals, groups, and society.
PSLO 2	Analyze economic and quantitative reasoning concepts to apply a critical thinking approach for problem-solving and making effective business decisions.
PSLO 3	Apply Generally Accepted Accounting Principles (GAAP) using the accounting cycle to record, prepare, and analyze financial statements and other accounting internal reports for making effective business decisions.
PSLO 4	Demonstrate technology skills using business software applications to prepare documents, reports, and presentations for the business environment.
PSLO 5	Demonstrate verbal and written communication skills for the business environment, including presentation skills and interaction with diverse business groups.

Program Student Learning Outcomes and Competencies	
PSLO 1	Understand legal, ethical, and social issues related to business decisions and the impact on various individuals, groups, and society. (Social and Community Responsibility)
	<ul style="list-style-type: none"> • Demonstrate an understanding of major legal and ethical issues including guidelines and regulations as related to the business environment. (BLAW 20303) • Understand the basic terminology and concepts of legal, ethical and social issues that apply to the business environment. (ECON 21003, ECON 22003)
PSLO 2	Analyze economic and quantitative reasoning concepts to apply a critical thinking approach for problem-solving and making effective business decisions. (Analytical and Critical Thinking and Reasoning, Social and Community Responsibility)
	<ul style="list-style-type: none"> • Understand the role/effects of demand, supply, equilibrium, scarcity, opportunity costs, and PPC in a market economy. (ECON 21003)

	<ul style="list-style-type: none"> Understand the economic role of the government and the Federal Reserve on the economy. (ECON 21003) Compare and contrast the characteristics of the four market structures. (ECON 22003) Understand the basic terminology and concepts that apply to the business environment. (ECON 21003, ECON 22003) Apply a critical thinking approach to problem solving and making effective business decisions. (BUSI 21003) Organize raw data into Frequency Distribution tables and analyze with graphical presentations. (BUSI 21003) Compute and interpret data using measures of location and measures of dispersion. (BUSI 21003) Understand basic concepts of the Stock Market and its effect on the economy. (ECON 22003)
PSLO 3	Apply Generally Accepted Accounting Principles (GAAP) using the accounting cycle to record, prepare, and analyze financial statements and other accounting internal reports for making effective business decisions. (Analytical and Critical Thinking and Reasoning)
	<ul style="list-style-type: none"> Understand the basic terminology and concepts of accounting that apply to the business environment. (ACCT 20003, ACCT 20103) Apply accounting functions for journal entries, ledgers, worksheets, and source documents including financial statements in a manual accounting system. (ACCT 20003) Demonstrate the ability to calculate three methods of depreciation and prepare journal entries for the disposal of fixed assets. (ACCT 20103) Understand the corporate form of business organization by journalizing the entries for common/preferred/treasury stock and preparing financial statements for corporations. (ACCT 20103)
PSLO 4	Demonstrate technology skills using business software applications to prepare documents, reports, and presentations for the business environment. (Technology Utilization)
	<ul style="list-style-type: none"> Demonstrate skills in creating, formatting, and editing business letters, reports, memos, and tables in Microsoft Word. (CPSI 10103) Demonstrate skills in creating spreadsheets, entering data, editing, formatting, and creating formulas and charts in Microsoft Excel. (CPSI 10103) Demonstrate skills in creating, editing, formatting, and adding enhancements to a presentation using Microsoft PowerPoint. (CPSI 10103) Demonstrate the ability to utilize the Internet and conduct research. (CPSI 10103)
PSLO 5	Demonstrate verbal and written communication skills for the business environment, including presentation skills and interaction with diverse business groups. (Communication, Cultural Competency)
	<ul style="list-style-type: none"> Communicate effectively in a written manner by typing and submitting clear and concise business professional documents. (BUSI 20103, ECON 21003, ECON 22003) Demonstrate oral communication skills by developing and presenting an individual/group presentation. (BLAW 20303, BUSI 20103) Demonstrate professional interactions by working productively and effectively with other students of varying backgrounds to complete a group project/presentation. (BUSI 20103)

Review of PSLOs	
Instructors have reviewed and approved the PSLO's and determined these do not need to be modified.	X
Instructors have reviewed and did not approve the PSLOs and determined these need to be modified.	
List Modifications or Revisions:	