

Syllabus for  
**ACT 216--Principles of Financial and Managerial Accounting II**  
3 Credit Hours  
Summer 2010

I. COURSE DESCRIPTION

A continuation of financial accounting as it relates to partnerships and corporations, with some coverage of topics in the managerial accounting area, including manufacturing accounting, control accounting, CVP relationships, financial statement analysis, cash flow statements, and special management reports.

Prerequisites: ACT 215

Enrollment in Principles of Financial and Managerial Accounting II is open to Accounting, Business, Business Education, Finance, Management, Management Information System, Marketing Majors and Business Minors who have completed Principles of Financial Accounting I (0109-215) or its equivalent with a grade of "D" or better. Those wishing to take the course as an elective are encouraged to request an individual conference with the instructor.

II. COURSE GOALS

- A. It is doubtful that a student could successfully complete this course by memorizing each new situation in which transactions arise (trying to remember the handling for each as a separate operation). This course has been labeled difficult because many try this approach. It is, rather, the objective of the course to acquire knowledge about methods for recording and evaluating data that will be generally applicable. In this way, with the use of relatively few tools, (relatively little when considering the infinite variety of business transactions) a student can handle large volumes of data properly. The most closely related field to accounting with respect to the methodology would perhaps be mathematics where you learn relatively few axioms, theorems, and basic mathematical approaches to solve a potentially infinite number of problems.
- B. In line with the purpose of this University, this course seeks to do the following:
1. Contribute to the education of the whole person.
  2. Encourage the synthesis and integration of the common body of knowledge provided by the University into a unified whole.
  3. Sharpen the communication, computation, and critical analysis skills of each student.
  4. Demonstrate that knowledge and experience are related, not separated.
  5. Assist the students' development of basic skills, acquiring of basic knowledge, and formulation of a world vision.
  6. Advocate the examination of this field of knowledge in the context of its influence upon and its being influenced by others.
- C. In line with the purpose of the business administration program, this course is designed to prepare a student for an active role in the general area of business administration. An objective of this program is to provide general exposure that allows each student to elect an appropriate program to provide a much broader base of specialized knowledge in order to become an effective member of the business society. This course in accounting is part of a program to develop an integrated person--spiritually alive, intellectually alert, and physically disciplined.

- D. In line with the departmental objectives, this course seeks to prepare students in the following areas:
1. Critical thinking (skills in reasoning, objectivity, analysis, interpretation, research, or decision making relevant to the discipline)
  2. Communication (abilities in areas such as written, oral, and nonverbal communication; group process; information technology and/or media production)
  3. Provides broad, comprehensive, foundational knowledge for the professional standards of the major
  4. Broad interpretation of the dynamics of business within the social and professional context

### III. COURSE OBJECTIVES

#### A. Terminal Objectives

As a result of successfully completing this course, the student will be able to do the following:

1. Partnership and corporation accounting transactions.
2. Managerial control accounting.
3. Decision-making functions.
4. Additional accounting statements and analysis.

#### B. Affective Objectives

1. Answer as many questions at the end of the chapter as possible for self-improvement.
2. Voluntarily solve the exercises at the end of each text chapter.
3. Complete problems at the end of each text chapter other than those specifically assigned.
4. Subscribe to and/or read current accounting materials.
5. Read APB and FASB opinions which would be relevant to topics being covered.
6. Attend lab sessions other than those required.
7. Tutoring others who are in need of help, students may reinforce concepts and principles acquired.
8. Purchase a study guide designed to accompany our text and solve additional questions and problems therein relating to current topics being covered.

#### C. Unit Objectives

As a result of successfully completing this unit, the students will be able to do the following:

1. Compare the basic characteristics of partnerships with those of proprietorship and corporations.
2. Record entries for formation of partnership, admission of new partners, and withdrawal of partners.
3. Prepare journal entries to allocate net income or loss to partners based on their agreement.
4. Calculate the division of gain or loss to partners upon realization of assets.
5. Calculate the cash to be distributed to partners upon liquidation of the partnership.
6. Compare the stockholders' equity section of a corporate balance sheet with the owner's equity section of a partnership or proprietorship's balance sheet.
7. Given appropriate information, be able to prepare the stockholders' equity section of a corporate balance sheet.
8. List the advantages and disadvantages of corporate organization
9. Record the issuance of stock at par value, no par value, stated value, premium, and discount

10. Journalize the declaration and payment of cash dividends and issuance of stock dividends.
11. Record entries involving the acquisition and sale of treasury stock.
12. Differentiate between stock dividends and stock splits.
13. Compare the theory involved in accounting for stocks and bonds and for temporary investments.
14. Prepare entries to reflect the appropriation of retained earnings in the accounts and on the financial statements.
15. Compute and record the selling price of bonds under market conditions.
16. Compute and record amortization of bond premium and discount and close interest and expense accounts at year-end.
17. Given a company's income statement and balance sheet, prepare a statement of cash flows.
18. Calculate cash provided by operations.
19. Given a list of business transactions, state in which section of a statement of cash flows each transaction would be shown as follows: (1) operating activities (addition), (2) operating activities (deduction), (3) financing activities, (4) investing activities.
20. List four broad sources and four broad uses of cash.
21. Explain why exchange transactions are listed in the Statement of Cash Flows.
22. Enumerate several transactions that do not change the amount of working capital.
23. Describe the differences between a merchandising business and a manufacturing business with respect to cost of goods sold, inventories, and the financial statements.
24. Define the three types of manufacturing costs.
25. Define product costs and period costs.
26. Discuss the three separate inventory accounts of a manufacturing firm and explain why they are needed.
27. List the three perpetual inventory accounts used in a cost accounting system and trace the flow of costs associated with them through the manufacturing operation.
28. Explain how a predetermined overhead rate is used.
29. Assemble job order and process costs of production using proper recording and reporting methods.
30. Apply overhead to work in process.
31. Calculate variances for (a) direct materials, (b) direct labor, and (c) factory overhead
32. Contrast and compare variable and absorption costing.
33. Compare budget and actual performance within a comparative statement.
34. Differentiate between the treatment of revenue and expense items under the cash basis of accounting and the accrual basis of accounting.
35. Prepare a differential analysis statement.
36. Express the break-even calculation as a formula and as a graph.
37. Calculate "target net income" using the break-even formula.
38. Define and compute the margin of safety in dollars and as a percentage.
39. Differentiate between opportunity cost, sunk costs, and historical costs.
40. Compute and interpret the following:
  - a. rate of return on assets
  - b. annual rate of return
  - c. cash payback period
  - d. contribution margin ratio
41. Define and explain:
  - a. discounted cash flow
  - b. gross profit analysis
  - c. cost volume profit relationships
  - d. break-even analysis

- e. margin of safety
- 42. Explain how financial statements are used by "outsiders" (creditors, stockholders, investors, etc.).
- 43. Contrast accounting entries for standard cost systems with traditional methods.
- 44. Given expected sales and production information, prepare a sales budget, a production budget, and a cash budget.
- 45. Given a list of descriptions, state whether each is a characteristic of variable or absorption costing methods.

#### IV. TEXTBOOKS

Accounting seems to be learned best when learned "actively"--earning by doing, not observing "passively." Many students find they learn accounting quite easily by performing the minimum or less than the minimum requirements for the course. On the other hand, others find they need as much help as they can get in order to grasp the course material. The following learning opportunities will be provided throughout the semester; students are encouraged to exercise maturity and judgment in selecting those alternatives which benefit them the most:

##### A. Required

Weygandt, Kieso, Kimmel. Accounting Principles, 8<sup>th</sup> Edition, New York: John Wiley & Sons, 2008.

The text contains a wealth of exercises for classroom solution, problems for individual solution (mentioned earlier), and questions for chapter review. **Students should always take their text to class.** (Upon completion of the course, students should seriously consider making the text part of their permanent library for later use as a reference volume.)

Weygandt, Kieso, Kimmel. Working Papers to accompany Accounting Principles, 8<sup>th</sup> Edition, Volume II, New York: John Wiley & Sons, 2008. (or Excel Working Papers)  
The Working Papers contain the paper on which assigned homework problems are solved for submitting to the instructor.

Four Scantron multiple-choice answer sheets will be collected in class for use on the four major exams during the semester.

##### B. Optional

Weygandt, Kieso, Kimmel. Problem-Solving Survival Guide Volume II: Chapters 14-27, 8<sup>th</sup> Edition, New York: John Wiley & Sons, 2008.

Many students have found the Problem-Solving Survival Guide Volume II to be an excellent aid in reviewing chapter material on a weekly basis, reviewing for the hour exams, and/or reviewing for the final examination. Matching, fill in the blank, and other objective questions and short problems are presented. **Answers to the self-study problem materials are included in the booklet.** The booklet could be shared by several students.

Two Audio-Cassette Study Guides which correlate with materials covered this semester are presently out of print, but will be available from your instructor through special arrangement. The books would be useful whenever students need additional help, has missed class, or simply benefit from this type of presentation. The audio-cassettes describe and explain illustrations in the workbook, allow students time to work a similar exercise, and discuss the correct solution of the exercise.

- a. Cassette Study Guide 3, containing modules 18-26 covers accounting for partnerships, corporations, income tax allocations, prior period adjustments, cash and stock dividends, bonds, and home office and branch transactions and correlates closely with Chapters 13-18 of the text.
- b. Modules 27-36 in Cassette Study Guide 4 cover cost accounting break-even analysis, statements of changes in financial position, consolidated financial statements, and financial statement analysis and parallel text Chapters 19-27.

The Lecture "Note-Taking Guide" is available for purchase at the Copy Center. This guide would be of benefit to the student in taking notes during lecture classes.

#### IV. POLICIES AND PROCEDURES

##### A. University Policies and Procedures

1. Attendance at each class and laboratory is mandatory at Oral Roberts University.
2. Excessive absences can reduce a student's grade or deny credit for the course.
3. Students taking a late exam because of an unauthorized absence will be charged a late exam fee.
4. Students and faculty at Oral Roberts University ascribe to all laws addressing the ethical use of others' materials, whether it be in the form of print, video, multimedia, or computer software.
5. Final exams cannot be given before their schedule times. Students need to check the final exam schedule before planning return flights or other events at the end of the semester.
6. Students are to be in compliance with University, school, and departmental policies regarding ePortfolio requirements. Students should consult the ePortfolio handbooks for requirements regarding general education and the students' majors.
  - a. The penalty for not submitting electronically or for incorrectly submitting an ePortfolio artifact is a zero for that assignment.
  - b. By submitting an assignment, the student gives permission for the assignment to be assessed electronically.

##### B. Course Policies and Procedures

###### Evaluation Procedures

1. There are 600 points possible in the course as follows:

Hour Examinations (3 @ 100 each)	300 points
Comprehensive Final Examination	200 points
Homework and Pop Quizzes	<u>100 points</u>
Total Points Possible	600 points

- a. Only the best 500 points will be used in determining a student's final grade. The lowest 100 points will be dropped from the total before the student's average is computed. For instance, a student could drop one-hour exam score, the total homework and pop quizzes (see minimum requirements), or one-half of the final exam's worth.
- b. In conjunction with dropping the lowest 100 points, the following policies are adopted:

The only hour exams that can be made up are those that have been academically excused by the Vice President of Academic Affairs of the University because the student was representing the University and was, therefore, unable to take the exam. Examples include athletes and involved in activities directly for the ministry. Note that illness is not excused absence unless hospitalization kept the student from attending at the time the exam was given. (Students who qualify for makeup exams must notify their instructor in writing that they are going to miss the exam at least 24 hours before the regular scheduled exam is administered appointments for makeup exams must also be made 24 hours in advance.)

- c. The student must attain a minimum of 60 homework/quiz points in order for the lowest 100 points to be dropped. For students attaining less than 60 points, the points attained will be included in the total points, the average will be based on all 600 points, and the grade assigned based on the average calculated.
  - d. No points will be awarded for late homework submitted for any reason including illness. See above discussion concerning examinations. Homework is considered late after the problems are called for in class. For example, if the problems are collected at the beginning of the hour, a problem turned in at the end of the hour would be late.
2. Some bonus problems are built into the schedule of assignments that follows. The first 25 problems submitted with sufficient completeness to be awarded a check mark (✓) will be worth 50 points (2 points each). Remaining problems submitted will be awarded one point each when returned with a check mark (✓); students can earn a maximum of 60 points by timely submitting good assignments.
  3. When homework assignments are incorrect to the point that, in the checker's judgment, the student has missed a significant lesson from the problem and that the student would benefit from making corrections, the problems will be returned marked "N/C" (no-credit). Problems must be 70% complete in order to receive an "N/C." No points are awarded for uncorrected homework. However, when students make the necessary corrections and resubmit the problems, writing corrected below "N/C" on the top of the page, the grader will, provided the corrections meet his/her satisfaction, indicate that full credit (one or two points as described above) is being awarded by placing a check mark (✓) on the paper. Corrected "N/C" homework must be turned in by the day the hour exam is administered covering the material emphasized in the homework problem, but may be resubmitted any time earlier than that. An "N/C" homework problem may be resubmitted only once.
  4. Pop quizzes cannot be made up for any reason. Pop quizzes administered during the semester in excess of the 50 points allotted allow low scores to be dropped within this category. Missed quizzes will be considered the low scores to be dropped.
  5. Exams and critiques:
    - a. Notice on the Course Calendar, which follows that three days during the semester are devoted to the critiques of the three-hour exams to be administered. The class session in which the exam is to be critiqued is considered to be a learning experience just as any other class session. In addition, it is designed to be a two-way communication vehicle 1) to allow the student to constructively assess the content of the examination, and 2) to inform the student of his/her score on the exam; students will have an opportunity to learn from specific mistakes made on the exam indicating concepts not learned when the original material was presented. Students must be in attendance on the day the exam is critiqued in order to find out their score on that examination; otherwise an administrative excuse, stating the reason that the student was unable to be in attendance during that class session, will be required before the student will be informed of the grade on the exam.

- b. Students who have additional questions or who would like to further review an examination are encouraged to contact their discussion leader individually. The deadline for reviewing an exam is as follow:
- |             |                             |
|-------------|-----------------------------|
| First Exam  | Second Exam                 |
| Second Exam | Third Exam                  |
| Third Exam  | 2 DAYS following Third Exam |
- c. The fast pace of the summer session should encourage students to be in attendance every class session possible.
1. Should extenuating circumstances preclude a student from being in class part of the day (e.g., overslept, doctor's appointment, etc.), the student is encouraged to and welcome to attend the remainder of the class session that day.
  2. During the fall and spring semesters students are allowed four unexcused absences without penalty. Since each summer class session represents one week (or three class sessions in a regular semester), technically summer students may miss one day--the equivalent of three regular class sessions. Each 50 minutes of class that a student is absent counts as one absence.
6. There are no "bonus points" for perfect attendance.
7. No penalties will be assessed for the first four (4) absences from class and lab. (Remember: that is four total--NOT four from each!) Students with excessive absences over the total of four (4) allowed will be assessed a penalty as follows:
1. When the total absences for the semester is five (5) through ten (10), a penalty of two (2) points per absence will be assessed.
  2. When the total number of absences for the semester exceeds ten (10), the penalty will be three (3) points per absence.
  3. The table which follows will be used to determine the attendance penalty:

Total Absences	Penalty Points	Percent of Grade
0	0	0%
1	0	0%
2	0	0%
3	0	0%
4	0	0%
5	2	0%
6	4	1%
7	6	1%
8	8	2%
9	10	2%
10	12	2%
11	21	4%
12	24	5%
13	27	5%
14	30	6%
15	33	7%
16	36	7%
17	39	8%
18	42	8%
19	45	9%
20	48	10%
21	51	10%
22	54	11%

Total Absences	Penalty Points	Percent of Grade
23	57	11%
24	60	12%
25	63	13%
26	66	13%
27	69	14%
28	72	14%
29	75	15%
30	78	16%
31	81	16%
32	84	17%
33	87	17%
34	90	18%
35	93	19%
36	96	19%
37	99	20%
38	102	20%
39	105	21%
40	108	22%
41	111	22%
42	114	23%
43	117	23%
44	120	24%
45	123	25%

4. A minimum penalty of one letter grade will be assessed for students taking a late examination when an administrative excuse has not been granted. Makeup exams will only be scheduled when a student has presented an approved late test petition to the professor. (Note: see "drop low exam" policy elsewhere.)
  
8. Under no circumstances will an exam grade be given to anyone other than the student earning the grade. Please do not ask your roommate, friend, etc., to find out what you made on an examination. Furthermore, no final exam or course grades will be given verbally. Students wishing to find out their final exam scores and final grades for the course should take an addressed stamped envelope to the final examination. After the final grades have been determined, the envelope will be mailed to the address specified including ORU campus mail.
  
9. Students are encouraged to keep a record of their progress throughout the semester, i.e., exam and quiz scores, homework submitted, etc., in order to evaluate themselves periodically and to determine the score needed on the final exam to achieve the desired grade in the course. Letter grades will be assigned based on accumulation of the following point totals:
  - A = 90% of 500 points or 450 points
  - B = 80% of 500 points or 400 points
  - C = 70% of 500 points or 350 points
  - D = 60% of 500 points or 300 points
  - F = less than 60% of 500 points or less than 300 points
  
10. Incompletes  
 The School of Business follows the University policy of granting grades of "incomplete" only in emergency situations which would prevent the student from being in class and being able to finish the work or take the final examination. Examples of

situations which have qualified for incompletes in the past are surgery or car accident near the end of the semester; military duty; or death in the family requiring the student return home. Situations which did NOT warrant a grade of incomplete are poor performance in the class; excessive unexcused absences; being unprepared to take the final exam; or perceived inability to pass the class. Approval from the instructor and from the department chair is required before a grade of incomplete can be given. Following the semester in which the student has received an incomplete, there are fourteen (14) weeks in which to remove it before it automatically becomes an "F" grade.

## VI. COURSE CALENDAR

Week	Topic	Recommended for Self-Study	Internet Bonus	Assignment
Day I	Orientation Formation of Partnerships			Read entire syllabus (except III) Chapter 12
Day II	Division of Partnership Income (seats assigned) Admitting of New Partners  Liquidation of Partnerships	Self-Study Questions 1-9 Questions 1-20 Exercises E12-1, 2 – 6, 8 – 12 Brief Exercises BE12-1, 3 – 8		Chapter 12 and Appendix  Problem P12-1A and Problem P12-2A  Problem P12-3A and Problem P12-3B
Day III	Organization of Corporations  Issuing Stock  Treasury Stock	Self-Study Questions 1-10 Questions 1-19 E13-1, 2 – 9, 12, 13, 15, 16  BE13-1, 2 – 9	BYP 12-1	Chapter 13  Problem P13-1A  Problem P13-2A and Problem P13-6A
Day IV	Retained Earnings  Cash and Stock Dividends  Equity per Share, Stock Splits	Self-Study Questions 1, 2 – 5, 7, 8 Questions 1 – 8 E14-1, 3, 5, 7, 9  BE14-1, 2, 4	BYP 13-3	Chapter 14  Problem P14-1A  Problem P14-2A and Problem P14-3A
Day V	<b>First Hour Examination</b>  Critique of Examination  Bonds Payable		BYP 14-3	<b>Chapters 12-14</b> Chapters 12-14 corrected n/c's due  Chapter 15, and Appendices A, B, and C

Week	Day	Recommended for Self-Study	Internet Bonus	Assignment
Day VI	Bonds Payable	Self-Study Questions 1 – 3, 7 – 10 Questions 1 – 9, 16 – 20		Chapter 15 and Appendices A, B, and C
	Straight-line Amortization	E15-1, 3 – 8, 15 – 19		Problem *P15-7A Chap 14 corrected n/c's due
	Interest Method	BE15-1, 2 – 4, 9 – 12		Problem P15-9A and Problem P15-6A <sup>1</sup> <sup>1</sup> to receive credit, must show calculations to determine sales price of bond
Day VII	Statements of Cash Flows	Self-Study Questions 1 – 10 Questions 1 – 16	BYP 15-3	Chapter 17 (omit Appendices)
	Sources and Applications of Cash	E17-1, 2 – 9		Problem P17-3A and Problem P17-7A
	Indirect Method	BE17-1, 2 – 7		Problem P17-9A and Problem P17-11A
Day VIII	<b>Second Hour Examination</b>		BYP 17-3 or BYP 17-4	<b>Chapters 15, 17</b> Chapters 15, 17 corrected n/c's due
	Critique of Examination			
	Intro to Manufacturing	Self-Study Questions 1 – 9 Questions 1 – 13 E19-1, 2 – 6; BE19-2, 4 – 7		Chapter 19 (omit Appendix)
Day IX	Job Order Cost Systems	Self-Study Questions 1 – 10 Questions 1 – 18	BYP 19-4	Chapter 20 Problem P19-2A
	Elements of Cost	E20-1, 2 – 8, 13		Problem P20-3A
	Factory Overhead	BE20-2, 3, 4, 6 – 9		Problem P20-1A and Problem P20-4A P17-9A and P17-11A corrected n/c's due

Week	Day	Recommended for Self-Study	Internet Bonus	Assignment
Day X	Process Cost Systems	Self-Study Questions 1-9 Questions 1 – 7, 10 – 15, 18, 20	BYP 20-4	Chapter 21 (omit Appendix)
	Equivalent Units of Production	E21-1, 2, 3, 4, 6, 8 – 11		Problem P21-4A [omit (c)]
	Allocation of Costs	BE21-1, 2 – 10		Problem P21-3A and Problem P21-5A [omit (b)]
Day XI	Standard Costs	Self-Study Questions 1 – 9, 11 Questions 1 – 19, 23, 24	BYP 21-3	Chapter 25 and Appendix
	Variances	E25-1, 2 – 8, 10, 11, 12, 14, 19, 21		Problem P25-3A
	Journalizing Standard Costs	BE25-1, 2 – 8, 10, 11		Problem P25-2A and Problem *P25-6A
Day XII	<b>Third Hour Examination</b>		BYP 25-4	<b>Chapters 19-21, 25</b> Chapters 19-21, 25 corrected n/c's due
	Critique of Examination			
	Decision Tools			Chapter 22 and Chapter 26, pp. 1134 – 1136;
Day XIII	Absorption Costing	Self-Study Questions 1, 5, 10 Questions 17, 18, 19 Self-Study Questions 2, 3, 7 Questions 3, 4, 5, 10		Chapter 22, pp. 956 – 965; 976 – 983  Chapter 26, pp. 1134 – 1136; 1140 – 1141
	Variable Costing	E22-8, 9, 11 – 13; E26-2, 3, 8, 9		Problem P22-6A
	Incremental Analysis	BE22-9, 10 BE26-3, 7		Problem P26-1A and Handout Chapter 25 corrected n/c's due

Week	Day	Recommended for Self-Study	Internet Bonus	Assignment
Day XIV	Break-Even Analysis	Self-Study Questions 1, 5 – 9 Questions 10 – 17	BYP 22-4	Chapter 22
	Margin of Safety	E22-5, 6 – 11		Problem P22-3A
	Contribution Margin Ratio	BE22-6, 7 – 9		Problem P22-2A and Problem P22-4A
Day XV	Capital Budgeting	Self-Study Questions 9, 10 Questions 13 – 18		Chapter 26, pp. 1144 – 1154
	Average Rate of Return	E26-6, 11 –15		Problem P26-4A
	Discounted Cash Flow	BE26-9, 10, 11, 13		Problem P26-5A

## VIII. FINAL EXAM

Students desiring to know their final exam score and final grade for the course should take an addressed, stamped, unsealed envelope to the final exam site.

## Course Inventory for ORU's Student Learning Outcomes

### *Principles of Financial and Managerial Accounting II ACT 216*

This course contributes to the ORU student learning outcomes as indicated below:

**Significant Contribution** – Addresses the outcome directly and includes targeted assessment.

**Moderate Contribution** – Address the outcome directly or indirectly and includes some assessment.

**Minimal Contribution** – Address the outcome indirectly and includes little or no assessment.

**No Contribution** – Does not address the outcome.

The student Learning glossary at <http://ir.oru.edu/doc/glossary.pdf> defines each outcome and each of the proficiencies/capacities.

OUTCOMES and Proficiencies/Capacities		Significant Contribution	Moderate Contribution	Minimal Contribution	No Contribution
1	<b>Outcome #1 – SPIRITUALLY ALIVE</b>				
	<i>Proficiencies/Capacities</i>				
1A	Biblical knowledge				x
1B	Sensitivity to the Holy Spirit			x	
1C	Evangelistic capability				x
1D	Ethical behavior	x			
2	<b>Outcome #2 – INTELLECTUALLY ALERT</b>				
	<i>Proficiencies/Capacities</i>				
2A	Critical thinking		x		
2B	Analytical problem solving	x			
2C	Global and historical perspectives			x	
2D	Aesthetic appreciation				x
2E	Intellectual creativity		x		
2F	Information literacy		x		
3	<b>Outcome #3 – PHYSICALLY DISCIPLINED</b>				
	<i>Proficiencies/Capacities</i>				
3A	Healthy lifestyle				x
3B	Physically active lifestyle				x
3C	Properly balanced nutrition plan				x
4	<b>Outcome #4 – SOCIALLY ADEPT</b>				
	<i>Proficiencies/Capacities</i>				
4A	Communication skills		x		
4B	Interpersonal skills		x		
4C	Appreciation of cultural and linguistic differences				x
4D	Responsible citizenship			x	
4E	Leadership capacity			x	