

Davidson County Community College
Accounting_Technical Standards

Criteria	Standard	Example
Critical thinking and/problem solving	<p>Utilize critical thinking skills to analyze and interpret business transactions.</p> <p>Demonstrate a basic understanding of financial/managerial accounting principles.</p> <p>Prepare and present financial statements and income tax returns.</p>	<p>Analyze business transactions from an accounting perspective and determine the effect of transactions on the financial statements.</p> <p>Prepare and interpret financial statements and discuss how they are interrelated.</p> <p>Record entries in the general journal and general ledger using the rules of debits and credits.</p> <p>Perform accounting procedures for service and merchandising businesses.</p> <p>Distinguish between financial accounting and managerial accounting.</p> <p>Prepare budgets and reports to be used by management for decision making ,</p> <p>Explain the federal individual and business income tax structure.</p> <p>Analyze basic tax scenarios and prepare individual and business income tax returns with appropriate schedules.</p>
Communication	<p>Communicate effectively in a business environment.</p>	<p>Develop the main ideas for a written document through supporting evidence/research and prepare the document using proper grammatical format.</p> <p>Provide clear and useful information for the intended audience.</p> <p>Develop and present effective presentations using appropriate research methods.</p>
Motor skills	<p>Sufficient motor function to execute movements required for data analysis, data entry, report preparation, and usage of</p>	<p>Participate completely in classroom activities and online assignments using appropriate technology.</p> <p>Utilize various computer technology input devices such as a</p>

	appropriate technology.	keyboard/mouse/etc.
Professional conduct	<p>Communicate effectively in a business environment.</p> <p>Understand business culture in a global context.</p>	<p>Demonstrate the ability to work effectively and ethically, both individually and as a team member, in a business environment.</p> <p>Demonstrate the ability to work in a diverse business environment within a global context.</p>
Sensory	<p>Vision is sufficient to perform accounting data analysis, data entry, report preparation, and usage of appropriate technology.</p> <p>Hearing is sufficient to participate in meetings, interact with employees, and receive direction.</p> <p>Sufficient verbal abilities to communicate with others.</p>	<p>Demonstrate the ability to read and interpret accounting documents and reports.</p> <p>Hearing is sufficient for directions/ communications to be received and accurately understood.</p> <p>Verbal communication is articulated well enough to be clear, is at an adequate volume level, and is understandable to the intended audience.</p>