

Davidson County Community College

Accounting and Finance Technical Standards

Criteria: Critical thinking and/problem solving

Standard:

- A) Utilize critical thinking skills to analyze and interpret business transactions.
 - 1) Example: Analyze business transactions from an accounting perspective and determine the effect of transactions on the financial statements.
- B) Demonstrate a basic understanding of financial/managerial accounting principles.
 - 1) Example: Record entries in the general journal and general ledger using the rules of debits and credits.
 - 2) Example: Distinguish between financial accounting and managerial accounting.
- C) Prepare and present financial statements and income tax returns.
 - 1) Example: Prepare and interpret financial statements and discuss how they are interrelated.
 - 2) Example: Prepare budgets and reports to be used by management for decision making.
 - 3) Example: Analyze basic tax scenarios and prepare individual and business income tax returns with appropriate schedules.

Criteria: Communication

Standard:

- A) Communicate effectively in a business environment.
 - 1) Example: Develop the main ideas for a written document through supporting evidence/research and prepare the document using proper grammatical format.
 - 2) Example: Provide clear and useful information for the intended audience.
 - 3) Example: Develop and present effective presentations using appropriate research methods.

Criteria: Motor Skills

Standard:

- A) Sufficient motor function to execute movements required for data analysis, data entry, report preparation, and usage of appropriate technology.
 - 1) Example: Participate completely in classroom activities and online assignments using appropriate technology.
 - 2) Example: Utilize various computer technology input devices such as a keyboard/mouse/etc.

Criteria: Professional Conduct

Standard:

- A) Communicate effectively in a business environment.
 - 1) Example: Work effectively and ethically, both individually and as a team member, in a business environment.

Criteria: Sensory

Standard:

- A) Vision is sufficient to perform accounting data analysis, data entry, report preparation, and usage of appropriate technology.
 - 1) Example: Read and interpret accounting documents and reports.
- B) Hearing is sufficient to participate in meetings, interact with employees, and receive direction.
 - 1) Example: Hearing is sufficient for directions/communications to be received and accurately understood.
- C) Sufficient verbal abilities to communicate with others.
 - 1) Example: Verbal communication is clear, at an adequate volume level, and understandable to the intended audience.

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