

UNIVERSITY OF PUERTO RICO AT BAYAMON
 BUSINESS ADMINISTRATION DEPARTMENT
 PROGRAM & MAJORS' STUDENT LEARNING OUTCOMES (SLO)

SLO – ACCOUNTING	COMPETENCIES
<p>ACCT SLO #1 Problem solving & decision making Students make judgments and decisions of business in the accounting field through quantitative and qualitative analysis based on generally accepted accounting principles.</p>	<ul style="list-style-type: none"> ○ Students identify and apply generally accepted accounting principles to prepare financial statements.. ○ Students demonstrate skills in the use of programs, such as: <i>Word, Excel, Power Point</i> and <i>Web-based application</i> for the solution of financial accounting problems and decision making. ○ Students understand and use accounting information systems to prepare reports such as: income statement, balance sheet, cash flow, and corporate retained earnings, among others. ○ Students apply ethics of the profession to solve accounting situations and decision making.
<p>ACCT SLO #2 Information and research skills Students use information and research skills applying the generally accepted accounting principles to prepare financial reports and statements required by businesses.</p>	<ul style="list-style-type: none"> ⊖ Students use databases to retrieve accounting and financial information. ○ Students use financial data based on the generally accepted accounting principles to prepare accounting documents and reports required by financial information users. ○ Students identify, analyze and solve accounting aspects in controversy between the FASB and the IASB when preparing financial statements.
<p>ACCT SLO #3 Effective communication Students communicate effectively in Spanish and English as a second language, both orally and written, following the generally accepted accounting terminology and principles to present financial statements.</p>	<ul style="list-style-type: none"> ○ Students create well-written documents on financial topics in Spanish and English as a second language. ○ Students effectively present an oral accounting report in Spanish or in English as a second language. ○ Students use technology to improve the effectiveness of their presentations in Spanish or English as a second language.
<p>ACCT SLO #4 Theoretical and conceptual knowledge in accounting Students apply the knowledge, skills and abilities associated with accounting as a discipline and functional area in an ethical manner.</p>	<ul style="list-style-type: none"> ○ Students apply their knowledge of financial and managerial accounting, auditing and income tax. ○ Students recognize and apply accounting's Professional Code of Ethics.