



BAKER COLLEGE

STUDENT LEARNING OUTCOMES

BUS 3110 Accounting for Managers
4 Semester Hours

Student Learning Outcomes and Enabling Objectives

1. Interpret financial statements to gain an understanding of the financial position of the company.
 - a. Explore the role of accounting and how it is used in business.
 - b. Compare the information found on each financial statement.
 - c. Use financial statement analysis to analyze the financial results of a business.
 - d. Assess the basic elements of the financial statements while determining trends with the finances of the business.
2. Explore the profession of accounting.
 - a. Explain the importance of ethics and how it should impact the behavior of an accounting professional.
 - b. Describe the governing bodies of the accounting profession
 - c. Identify the guidelines, rules, and regulations of the accounting profession and how to access them.
3. Apply transaction analysis to economic events that occur in the business.
 - a. Use financial statement data to help make future business decisions.
 - b. Apply transaction analysis to economic events.
 - i. Apply the proper transactions to record operating activities.
 - ii. Apply the proper transactions to record financing activities.
 - iii. Apply the proper transactions to record investing activities.
 - c. Apply the accounting cycle including both recording and reporting of economic events in proper form.
 - d. Interpret business activities to determine whether or not they need to be recorded.
 - e. Compare cash versus accrual accounting.

These SLOs are not approved for experiential credit, because of the minimum of 32 Baker College credits required for this degree.

Effective: Fall 2017