



SYLLABUS COLLEGE OF BUSINESS ADMINISTRATION

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| Course Number Course Name | BA305 INTERMEDIATE ACCOUNTING II |
| Credit Value (Breakdown of theory and lab credits) | 3 Theory |
| Catalog Course Description | Accounting with the study of current accounting objectives, principles, theory and practice in the preparation, interpretation, and analysis of general purpose financial statements for business entities. Emphasis will be on problems relating to investments, liabilities, and stockholders equity, including EPS. Prerequisite: BA 222. (3, 3T+0S) |
| Student Learning Outcomes/Objectives /Competencies of the Course | <ol style="list-style-type: none"> 1. Demonstrate an understanding of the elements of the financial statement. 2. Develop an understanding of the complexities of measurement issues relating to the elements of financial statements. 3. Be able to account for complex transactions and events relating to the theoretical structure of financial account, accounting cycle; financial statements; time value of money, cash and receivables, inventory valuation, property, plant and equipment; and intangible assets. 4. Demonstrate knowledge of disclosure requirements related to various elements of the financial statements. 5. Be able to prepare financial statements that are consistent in form and content with professional standards. |
| College-Wide Student Learning Outcomes | <ol style="list-style-type: none"> 1. Communication 2. Critical Thought 3. Information Literacy 4. Cultural Competence <p>Outcome in Bold</p> |