

# Business Administration

Course Number:	<b>BUAD 121</b>
Course Title:	<b>FINANCIAL ACCOUNTING II</b>
Credits:	3
Calendar Description:	This course is a continuation of BUAD 111. Topics include inventory, long-term bonds and other long-term liabilities, partnership equity, shareholders' equity and investment in corporate securities. Generally Accepted Accounting Principles and the preparation of the statement of cash flow will also be studied. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>Winter 2020</b>
Prerequisite(s):	BUAD 111
Corequisite(s):	No
Prerequisite to:	BUAD 263, 365
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Required BBA, Accounting Specialty Required Diploma, Accounting option
Substitutable Courses:	No
Transfer Credit:	CPA (credit with BUAD 111) 5p(.1 227.33 Tm0 G5F1 21 28.8 reW'



**Evaluation Procedure**

Term Work	20%
Mid-term Exam	30%
Final Exam	50%
Total	100%

**Notes**

Students continuing with the accounting option in second year are reminded that a 60%



