

# BA 111 : Introduction to Accounting

Presents double-entry accounting as related to service and merchandising business. Covers accounting cycle, including journalizing, posting to the general ledger, preparation of financial statements, petty cash, bank reconciliations, combined journal , special journals and payroll.

This is an introductory course targeted at students that have had no prior accounting. The emphasis is on the analytical skills and procedures needed by business and accounting students, as well as those with financial record-keeping responsibilities in their current job.

An understanding of accounting is necessary to examine the performance and financial health of business. For this reason, accounting is often referred to as the 'language of business'. This course is the ideal way for students to acquire a valuable skill as well as begin to develop an appreciation of the role of accounting in the assessment and management of a business. Accordingly, it is recommended as a preliminary course both for students interested in business generally, and for those planning a career in accounting.

## **Credits 3**

## **Prerequisites**

Equivalent placement test scores also accepted.

## **Subject**

[Business Administration](#)

## **Course Outcomes**

Upon successful completion of BA 111, the student will be able to:

- Explain the conceptual foundation of the double-entry accounting model
- Demonstrate a basic understanding of the steps in the accounting cycle
- Apply knowledge of accounting procedures to rudimentary financial record-keeping requirements of a business
- Communicate effectively using basic accounting terminology

## **Prerequisite Courses**

[WR 115](#)

[RD 115](#)