

# BA 211: Principles of Accounting I

Presents financial accounting concepts and the use of accounting information in decision making. Includes an overview of the accounting cycle.

## Course Student Learning Outcomes

Upon completion of the course students will be able to:

- Use the accounting cycle to develop financial statements from business transactions.
- Analyze basic business economic events to determine their effect on accounts and financial statements.
- Interpret and analyze financial statements to aid in decision making.
- Demonstrate a basic understanding of the principles of internal control and apply them to relatively straight-forward situations to identify strengths and weaknesses.
- Interpret and analyze accrual and cash flow information presented in accounts.
- Analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholder's equity and recommend appropriate accounting treatment.
- Describe basic generally accepted accounting principles.

Credits: 4

Prerequisites:

[MTH 95](#)

[BA 101](#)

Equivalent placement test scores also accepted.

Program: [Business Administration](#)