

BAN 213 : Principles of Accounting I

ACTS Equivalent Course Number ACCT 2003

Lecture Hours 3

Credits 3

Introduction to financial accounting principles and problems as they apply to service and merchandising businesses. Emphasis will be placed on the accounting equation and the accounting cycle to include analysis of business transactions, internal control, and preparation of financial statements to be used by business stakeholders.

Prerequisites

[BAN 103](#) or departmental approval.