

# BAN 223 : Principles of Accounting II

**ACTS Equivalent Course Number** ACCT 2013

**Lecture Hours** 3

**Credits** 3

A continuation of [BAN 213](#) (ACCT 2003). Introduction to managerial accounting with an emphasis on partnerships, corporation, manufacturing cost flow systems, and applying the budgeting process. Cost and budget accounting will be introduced as well as analysis and interpretation of special/budget reports, corporate financial statements, and cost reports.

**Prerequisites**

[BAN 213](#) (ACCT 2003) or departmental approval.