

**Course:**

**ACCT 032 Principles of Accounting II**

**3 hours**

**Majors, Minors & Degrees:**

**Majors**

Accounting (B.A., B.S.)

Business Administration (B.A., B.S.)

Economics (B.A., B.S.)

International Business (B.A.)

**Minors**

Accounting

Finance

**Departments/Programs:**

Business, Accounting and Economics (Undergraduate)

The role of accounting in the formation and capitalization of corporations is studied. Other topics include cash flow, analysis and interpretation of financial statements, and basic managerial accounting.

*Prerequisite(s): Grade of "C-" or better in ACCT 031 Principles of Accounting I.*

(Normally offered each semester.)