

## ACCT 1320 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.)  
Sport Management (B.S.)

#### Majors (Adult)

Business Administration (B.S)

#### Minors

Accounting  
Finance

### Departments/Programs:

Business (Adult Undergraduate)  
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 1310 Principles of Accounting I.  
(Normally offered each semester.)