

# BA 212 : FINANCIAL ACCOUNTING II

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## Transcript title

Financial Accounting II

## Credits

4

## Grading mode

Standard letter grades

## Total contact hours

40

## Lecture hours

40

## Recommended preparation

BA 211.

## Course Description

Continues the presentation of fundamental accounting issues begun in BA 211, with emphasis on corporate investing and financing activities and preparation of the statement of cash flows.

## Course learning outcomes

1. Determine the cost of asset (plant, intangible, and natural resources), calculate their depreciation/amortization and their gain/loss upon disposal, and evaluate them using ratio analysis.
2. Identify why companies invest in debt and equity securities, and account for and evaluate those investment.
3. Define, evaluate, and account for current liabilities, and calculate and journalize basic payroll transactions.
4. Define, evaluate, and account for long term liabilities, including bonds payable.
5. Describe the characteristics of a corporation, journalize stock transactions, explain how equity is reported, and calculate stockholders' equity ratios.
6. Define the purpose of the Statement of Cash Flows, prepare them using operating, investing, financing activities, and analyze their cash inflows and outflows.
7. Analyze financial statements using horizontal and vertical analysis and related ratios, and prepare and use common sized financials.

## Content outline

Long Term Assets Investments Current Liabilities Payroll Long Term Liabilities Stockholder's Equity The statement of Cash flow Financial Statement Analysis

## Required materials

Required textbook and online access.