

# ACCT123G : Accounting and Financial Reporting II

This course consists of a more in-depth study of accounting procedures and concepts. An emphasis is placed on accounts from the balance sheet such as accounts and notes receivable; plant, property and equipment; and current and long-term liabilities. This course will also involve comparing and contrasting sole proprietorships, partnerships and corporations, as well as capital stock and stock transactions. Students will learn to use financial ratios to measure financial strength, profitability and liquidity.

**Credits** 3

**Theory Hours** 3

**Lab Hours** 0

**Prerequisite Courses**

ACCT113G: Accounting and Financial Reporting I

**Semester Offered**

All semesters