

# BA 113 : APPLIED ACCOUNTING III

---

## Transcript title

Applied Accounting III

## Credits

3

## Grading mode

Standard letter grades

## Total contact hours

30

## Lecture hours

30

## Prerequisites

BA 112.

## Course Description

Continuation of Applied Accounting II. Provides an in-depth, more detailed background of specific areas of accounting to effectively deal with most accounting situations as they relate to all business forms.

## Course learning outcomes

1. Identify key accounting terms as they apply to partnerships and corporations.
2. Demonstrate the accounting cycle process as it applies to partnerships, corporations, and manufacturing accounting systems.
3. Journalize business transactions, post to the general ledger, and create adjusting entries for partnerships and corporations.
4. Create and analyze financial statements as they apply to partnerships and corporations.
5. Demonstrate a basic understanding of manufacturing accounting.

## Content outline

- Partnerships
- Capital Stock
- Retained Earnings
- Bonds
- Statement of Cash Flows - Indirect
- Analysis of Financial Statements
- Departmental Accounting
- Job Order Cost System
- Accounting for Corp. Manufacturing

## Required materials

Required textbook, online access, and specified calculator.