

# **Bachelor of Business Administration** (BBA) Course Breakdowns

Level 1 Courses

## (ACCT 1110) Introduction to Financial Accounting

## **Course Description**

Introduces the language of financial accounting, designed to capture, summarize, and communicate the economic facts about an organization in a set of financial statements and related descriptive notes. The focus is on the principles of accounting and reporting to various users that are external to the organization and will emphasize what information is provided in financial statements and the uses and limitations of this information.

## **Learning Objectives**

#### By the end of this course, students will be able to:

- Explain and apply the basic principles of accounting.
- Interpret and explain the uses and limitations of balance sheets.
- Define the differences between liabilities, shareholders' equity, and owners' equity.
- Determine the tangible and intangible assets of a firm.
- Explain the concepts of amortization and capital costs.
- Interpret and explain the uses and limitations of income statements.
- Interpret and explain the uses and limitations of cash flow statements.
- Analyze financial statements and report strategic investments.

## **Grade Scheme: Letter Grade**

## Minimum Pass: 50%

### **Credit Weight: 3 Credits**

#### **Deliverables:**

- Discussion Postings
- Written Assignments
- Mid-Term
- Team Project
- Final Exams

\* Please note that this document is for marketing purposes and that the details of the course including grading, assessments and objectives may change or vary.

Grade	Grade Point Average (GPA)	Percentage
A+	4.3	90-100%
А	4.0	85-89%
A-	3.7	80-84%
B+	3.3	77-79%
В	3.0	73-76%
В-	2.7	70-72%
C+	2.3	65-69%
С	2.0	60-64%
C-	1.7	55-59%
D	1.3	50-54%
F	0.0	0-49%