

**THE AMERICAN
BUSINESS SCHOOL
PARIS**

COURSE TITLE : **PRINCIPLES OF FINANCIAL ACCOUNTING 2**

COURSE NUMBER : ACC 120

CREDITS : 3

PREREQUISITE : ACC 110

SEMESTER HOURS : 45

OFFERED : FALL & SPRING

COURSE DESCRIPTION :

This is the second part of a course designed to give the business student a solid foundation in accounting theory and practice.

INSTRUCTIONAL METHODOLOGY :

The course is developed through : lectures, oral case analysis presentations, the presentation of exercises by students in class, and tests and examinations. Students are responsible for preparing the reading material and accompanying exercises in advance of the class session, in order to participate in class discussion. In class are covered :

- Review of the work covered in the first course
- Liabilities & interest
- Valuing & accounting for bonds & leases
- Statement of cash flows
- Stockholders' equity
- Intercorporate investments & consolidations
- Financial statement analysis

TEXT : *Introduction to Financial Accounting*, Horngren, Prentice Hall, 9th Edition, 2006

EVALUATION :

The final grade will be made up of class tests, class participation and the final examination.