

# THE UNIVERSITY OF THE SOUTH PACIFIC SCHOOL OF DISTANCE EDUCATION B.S. IN BUSINESS ADMINISTRATION FINANCIAL ACCOUNTING

THE UNIVERSITY OF THE SOUTH PACIFIC  
SCHOOL OF DISTANCE EDUCATION  
B.S. IN BUSINESS ADMINISTRATION  
FINANCIAL ACCOUNTING  
COURSE DESCRIPTION  
This course is designed to provide students with a comprehensive understanding of the principles and practices of financial accounting. It covers the fundamental concepts of accounting, including the accounting cycle, the accounting equation, and the preparation of financial statements. Students will learn how to analyze and interpret financial data, and how to apply accounting principles to various business transactions. The course is structured to provide a solid foundation for further study in accounting and business administration.

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COURSE OBJECTIVES  
Upon completion of this course, students should be able to:  
1. Understand the basic principles and concepts of financial accounting.  
2. Prepare and interpret financial statements, including the balance sheet, income statement, and statement of cash flows.  
3. Apply accounting principles to various business transactions.  
4. Analyze and interpret financial data.  
5. Understand the role of accounting in business decision-making.

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COURSE CONTENT  
The course content is divided into several units, each covering a specific area of financial accounting. The units are:  
1. Introduction to Financial Accounting  
2. The Accounting Cycle  
3. The Accounting Equation  
4. Journal Entries and T-Accounts  
5. The Trial Balance  
6. Adjusting Entries  
7. Financial Statements  
8. Closing Entries  
9. The Statement of Cash Flows  
10. Final Review

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COURSE EVALUATION  
The course is evaluated through a combination of written assignments, quizzes, and a final examination. The written assignments and quizzes are designed to assess students' understanding of the course material and their ability to apply accounting principles to various business transactions. The final examination is a comprehensive test of students' knowledge of the course content. The course is designed to be challenging and to provide students with a solid foundation in financial accounting.

