

# THE UNIVERSITY OF THE SOUTH PACIFIC SCHOOL OF DISTANCE EDUCATION BACHELOR OF BUSINESS ADMINISTRATION FINANCIAL ACCOUNTING

THE UNIVERSITY OF THE SOUTH PACIFIC  
SCHOOL OF DISTANCE EDUCATION  
BACHELOR OF BUSINESS ADMINISTRATION  
FINANCIAL ACCOUNTING  
COURSE DESCRIPTION

THIS COURSE IS DESIGNED TO PROVIDE STUDENTS WITH THE KNOWLEDGE AND SKILLS REQUIRED TO UNDERSTAND THE CONCEPTS AND PRINCIPLES OF FINANCIAL ACCOUNTING. THE COURSE COVERS THE FOLLOWING TOPICS:

1. INTRODUCTION TO FINANCIAL ACCOUNTING  
2. ACCOUNTING CYCLE  
3. JOURNAL ENTRIES  
4. LEDGER ACCOUNTS  
5. TRIAL BALANCE  
6. ADJUSTING ENTRIES  
7. FINANCIAL STATEMENTS

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