

**BBA 2201, Principles of Accounting I I**

**Course Learning Outcomes for Unit VIII**

Upon completion of this unit, students should be able to:

1. Examine the accounting cycle.
2. Identify business transactions.
3. Generate inventory systems and costing methods.
4. Appraise the classes and transactions of liabilities.
  - 4.1 Describe the three main characteristics of liabilities.
  - 4.2 Explain why it is important to classify liabilities into short and long term.
6. Analyze financial statements to inform decision makers.
8. Compare International Financial Reporting Standards (IFRS) to Generally Accepted Accounting Principles (GAAP).

# Bba 2201 Principles Of Accounting I

**Guillaume Favre**



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*Principles of Accounting* Ernest I. Hanson, James C. Hamre, Paul Henry Walgenbach, 1993  
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