

# ACCT 251

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## **ACCT 251 Inter. Financial Accounting II**

3 Credits

This course is the second part of intermediate financial accounting with a focus on a more detailed study of liabilities and shareholders' equity. The principles, policies and procedures of accounting are applied to the reporting and analysis of financial statements. Topics include current and non-current liabilities, complex financial instruments, shareholder's equity, earnings per share, leases, income taxes, pensions and the statement of cash flows.

### **Prerequisites**

ACCT 250

### **Transfer Credits**

Explore transfer credit opportunities by visiting the BC Transfer Guide (<http://www.bctransferguide.ca>)

