

## Global Learning Semesters

### Course Syllabus

Course: BUS-111 Accounting

Department: Management and MIS

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
BUS-111	Accounting	3
Semester Offered	Contact Hours	Prerequisites
Please contact us	42-45	BUS-110
Department	Level of Course	Language of Instruction
Management and MIS	Lower Division	English

### Course Description

This course continues with the treatment of partnerships and corporations. It also discusses control a/cs, the purchase and sale of business, branch accounting and the use of accounting ratios.

### Prerequisites

BUS-110

### Topic Areas

1. Control A/cs.
2. Depreciation.
3. Partnerships – final a/cs, amalgamation. Admission, retirement, dissolution.
4. Companies – issue of shares and debentures, final a/cs, redemption of debentures.
5. Purchase and sale of business.
6. Correction of errors with suspense a/c.
7. Branch and departmental a/cs.
8. Accounting ratios.

### Readings and Resources

#### Required Textbook

- Tsouris, George, Second Level Accounting. 1996.