

**Spokane Falls Community College**  
**COURSE LEARNING OUTCOMES**

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| <b>Prefix and Course Number:</b> | <b>ACCT&amp; 202</b>               |
| <b>Course Title:</b>             | <b>Principles of Accounting II</b> |
| <b>Version Date:</b>             | <b>11/12/2020</b>                  |

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**Course Learning Outcomes**

Upon successful completion of the course, the student will be able to:

1. Articulate the language of business by demonstrating the ability to read, interpret, analyze, and record business events.
2. Demonstrate the ability to record advanced economic events such as: allowances, fixed assets, bonds, other long-term liabilities, and various equity transactions.
3. Illustrate the purpose and importance of cash flow information.
4. Develop the ability to analyze financial statements and to use this information to compare company operations.