

# RETAILING (RETL)

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**RETL 261 - Principles of Accounting I (3 Credits)**

A study of the accounting cycle with emphasis on preparation and analysis of financial statements.

**RETL 262 - Principles of Accounting II (3 Credits)**

A study of the preparation and interpretation of corporate financial statements with an emphasis on analysis and decision making techniques.

**Prerequisites:** RETL 261.

**RETL 351 - Retail Entrepreneurship (3 Credits)**

Essentials of creating and operating a new retail venture in physical and virtual environments.