

ACC 311: Intermediate Accounting I

An in-depth study of the theory and practice of corporate financial reporting. Focuses on generally accepted accounting principles, which form the foundation for the study of income determination, balance sheet presentation, and cash flow reporting. Deficiencies in current standards, as well as emerging issues, are presented as appropriate. ACC 311 emphasizes the theoretical foundations of general purpose financial reporting, the conceptual framework, the accounting cycle, and asset valuation and disclosure.

Credits: Credits 4

Prerequisites:

Prerequisite Courses

ACC 210

Semester Offered:

Semester Offered

Offered fall semester.