

# Accounting

## Accounting Courses

### ACCT130 : Financial Accounting

Study of financial accounting emphasizing income measurement, the valuation of assets, and accounting for liabilities and shareholder's equity. Proper financial statement presentation and disclosure covered in detail.

**Credits** 4

**Lecture Hours** 4

**Lab/Clinical/Field Study Hours** 0

### ACCT131 : Managerial Accounting

Study of the accounting information needs of internal management. Examines responsibility of accounting and techniques for analyzing managerial accounting information for decision-making and control.

**Credits** 4

**Lecture Hours** 0

**Lab/Clinical/Field Study Hours** 4

**Prerequisite Courses**

ACCT130: Financial Accounting

### ACCT230 : Intermediate Accounting

Comprehensive study of the principles, concepts, and techniques of accounting for assets and liabilities; reviews the accounting cycle and changing concepts of economic measurements and their application to business in a dynamic economy.

**Credits** 4

**Lecture Hours** 4

**Lab/Clinical/Field Study Hours** 0

**Prerequisites**

ACCT130, ACCT131, CISM125