

ACC 301 : Intermediate Accounting I

Intermediate Accounting is a detailed look at the GAAP concepts introduced in Financial Accounting. The course presents a comprehensive review of financial statements, accrual accounting and the time value of money followed by a close look at the asset portion of the balance sheet. Issues surrounding cash, receivables, inventory and long-term assets are examined in detail.

Credits 4

Prerequisite Courses

[ACC 217: Financial Analysis and Reporting](#)

Semester Offered

Offered fall of odd-numbered years