

ACCT3510 : Intermediate Accounting I

Course includes a detailed study of the conceptual (theoretical) framework of external financial reporting and the financial statements utilized in external reporting (except the statement of cash flows) and an in-depth study of certain current and non-current assets and liabilities. Topics include basic theory, the income statement and statement of changes in retained earnings, the balance sheet, time value of money, cash and accounts receivable, inventories, fixed assets and depreciation, intangible assets, and current liabilities.

Credits 3

Prerequisites

ACCT2070, or instructor's approval.