





COURSE DESCRIPTIONS

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ACC-220 Intermediate Accounting I 4 (3-2) Fall

Prerequisites: ACC-120<sup>S</sup>, ACC-121<sup>L</sup>

Corequisites: None

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.(2006 SP)