

# ACCT 301 : Intermediate Accounting I

Accounting theory and procedures, including inventory valuation, corporate investment, valuation of tangible and intangible assets, long-term debt, corporate capital, reserves, funds flow, and financial statement analysis.

**Semester Hours** 4.0

## **Prerequisites**

ACCT 201: Principles of Accounting I

ACCT 202: Principles of Accounting II