## ACC201 : Financial Accounting

Principles of Financial Accounting is the study of the generation and interpretation of accounting information as a basis for financial statement analysis and management decision-making. Topics include: the accounting cycle, recording transactions, adjusting and closing accounts, preparing financial statements, inventory valuation, depreciation methods, acquisition and disposal of assets, receivables, liabilities, investments, and interpreting financial statements of proprietorships, partnerships and corporations. This is a transfer-level course in Financial Accounting intended for the transfer student.

## Credits 3 Prerequisite Courses

BST110: Computer Applications ACC100: Survey of Accounting

Semester Offered Fall Spring Summer