ACCT6301 - Financial Accounting

ACCT 6301. Financial Accounting (3 semester credit hours) This course focuses on the development, analysis and use of the information contained in financial statements. It discusses what the financial statements contain, what assumptions and concepts accountants use to prepare them, and why they use those assumptions and concepts. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. (3-0) S