## ACCT6330 - Intermediate Financial Accounting I

ACCT 6330 Intermediate Financial Accounting I (3 semester credit hours) A study of external financial reporting, including revenue recognition and the measurement and reporting of cash, receivables, inventories, property, plant, and equipment, and intangibles. Financial statement presentation issues are analyzed to gain an appreciation for the impact of generally accepted accounting principles on business decisions. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. ACCT 2301 will also be counted as a prerequisite. Prerequisite: ACCT 6301 or equivalent. (3-0) S