ACCT2301 - Introductory Financial Accounting

**ACCT 2301 (ACCT 2301)** Introductory Financial Accounting (3 semester credit hours) An introduction to financial reporting designed to create an awareness of the accounting concepts and principles for preparing the three basic financial statements: the income statement, balance sheet, and statement of cash flows. The course is designed to benefit all students who will be future users of accounting information. Students must earn a grade of C or better to progress to **ACCT 2302**, (3-0) S