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