

DELETIONS Beginning Fall 2023

ACCT 330 Intermediate Accounting I - 3 credits

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Prerequisite(s): A grade of 'C' or better in CBAD 201 and CBAD 202

Theoretical foundation of generally accepted accounting principles, review of the accounting cycle leading to preparation of financial statements, accounting recognition of assets with special emphasis on cash and receivables, revenue recognition, and the time value of money.

Semester(s) Offered: Fall, Spring

ACCT 331 Intermediate Accounting II - 3 credits

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Prerequisite(s): A grade of 'C' or better in ACCT 330

Accounting recognition of inventory, depreciable assets, intangible assets, investments, current liabilities, and long-term liabilities.

Semester(s) Offered: Fall, Spring, Summer

ACCT 332 Intermediate Accounting III - 3 credits

ACCT 332 Intermediate Accounting III - 3 credits



Prerequisite(s): A grade of 'C' or better in ACCT 331

Prereq/Corequisite(s): Advanced financial accounting topics including earnings per share, leases, pensions, accounting for income taxes, preparation of cash flow statements, and the accounting treatment of errors and corrections.

Semester(s) Offered: Fall, Spring, Summer

ADDITIONS Beginning Fall 2023

ACCT 325 – Intermediate Accounting I (3 credits)

(Prereq: A grade of 'C' or better in CBAD 201 and CBAD 202) Theoretical foundation of generally accepted accounting principles, review of the accounting cycle leading to preparation of financial statements, revenue recognition, the time value of money, accounting recognition of assets with special emphasis on cash, receivables, inventory, depreciable assets and intangible assets. F, S.

ACCT 326 – Intermediate Accounting II (3 credits)

(Prereq: A grade of 'C' or better in ACCT 325) Accounting recognition of investments, current liabilities and long-term liabilities. Advanced financial accounting topics including earnings per share, leases, pensions, accounting for income taxes, preparation of cash flow statements, and the accounting treatment of errors and corrections. F, S.