

**Course:**

**ACCT 031 Principles of Accounting I**

**3 hours**

**Majors, Minors & Degrees:**

**Majors**

Accounting (B.A., B.S.)  
Business Administration (B.A., B.S.)  
Business-Sociology (B.S.)  
Economics (B.A., B.S.)  
International Business (B.A.)

**Minors**

Accounting  
Business Administration  
Finance

**Departments/Programs:**

Business, Accounting and Economics (Undergraduate)

This is an introduction to the basic accounting model and the framework for developing financial statements. The major focus is on the study of generally accepted accounting principles as they apply to the measurement of income and the presentation of a firm's financial position.

(Normally offered each semester.)