

## **BUS 101 Intermediate Accounting 1**

3 hours

**Departments/Programs:**

Business (Adult Undergraduate)

A study of accounting theory and procedure and the preparation of financial statements for corporations. Subjects include present value concepts and the measurement, recording, and presentation of cash receivables, inventory income, fixed assets, and intangible asset transactions.

*Prerequisite(s): BUS-002 or permission of the instructor.*