

**Course:**

**ACCT 2110 Intermediate Accounting I**

**3 hours**

**Majors, Minors & Degrees:**

**Majors**

Accounting (B.A., B.S.)

**Minors**

Accounting

Finance

**Departments/Programs:**

Business (Adult Undergraduate)

Business, Accounting and Economics (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): Grade of "C-" or better in ACCT 1320 Principles of Accounting II or permission of the instructor.*  
(Normally offered each fall semester.)