

ACC 201: Introduction to Financial Accounting

An introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for evaluating assets, liabilities, and equity of an organization. Areas include: Accounting as an information system, the accounting cycle, revenue and expense recognition, accounting for merchandising operations, financial statements including cash flow, internal control, current assets, current and long-term liabilities, payroll, long-term assets, and corporate equity. A student cannot earn credit for both ACC 201 and ACC 124 or ACC 201 and ACC 125.

Credits: 3

Prerequisites: Placement into ENG 100 or equivalent or Instructor consent

Program: [Accounting](#)