

# ACC 300: Intermediate Financial Accounting I

Emphasizes the application of generally accepted accounting principles to the preparation and use of financial statements in decision-making. Special emphasis placed on recognition and measurement of revenues, cash, receivables, inventories, property, plant and equipment, depreciation and depletion, and intangibles. Includes use of spreadsheets.

**Credits:** 3

**Lecture Hours:** 45

**Teaching Equivalent:** 3

**Prerequisites:**

ACC 202, or consent.

**Program:** [Accounting](#)