

# ACCT223G : Intermediate Accounting I

An extension of topics covered in Accounting and Financial Reporting I and II, further emphasis is placed on the study and application of generally accepted accounting principles. The student will encounter an in-depth study of accounting concepts, including detailed applications of accounting theory with the preparation and analysis of the financial statements. The student will also cover an in-depth analysis of cash, receivables, inventory valuation, property, plant and equipment purchase and disposal, depreciation, intangible assets and the time value of money.

**Credits** 3

**Theory Hours** 3

**Lab Hours** 0

**Prerequisite Courses**

ACCT123G: Accounting and Financial Reporting II

**Semester Offered**

Fall semester