



2020-2022 CATALOG ADDENDUM
Effective May 19, 2021
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Pre-requisite Additions

ACC203
Intermediate Accounting II
3 Credits

This course is a continuation of Intermediate Accounting I and will emphasize accounting theory and practice as prescribed by the Financial Accounting Standards Board; the American Institute of Certified Public Accountants; the American Accounting Association, and the Securities Exchange Commission. The course develops a further understanding of accounting concepts and principles and their application with a detailed study of financial data, including the examination of intangible assets, long-term investments, income tax accounting, pensions, stockholders equity, paid-in-capital, accounting changes, correction of errors and incomplete records.

Prerequisite:

- ACC202 Intermediate Accounting I
- ACC209 Income Tax
- CAC205 Computerized Accounting