

2601222

Intermediate Accounting I

3(3-0-6)

INTMD ACCTG I (*For Accounting major only*)

Prerequisite: 2601121

Cash and internal control; recognition and valuation of receivables; estimation of bad debts; factoring and assignments of receivables; investments; transfer of investments among categories; recognition and valuation of inventory; estimation of inventory; recognition, valuation, and disposition of fixed assets, natural resources, and intangible assets; depreciation, depletion, and amortization; accounting for research and development; impairment of assets.