

2601123

Intermediate Accounting I

3(3-0-6)

INTMD ACCTG I (*For International Business Management major only*)

Prerequisite: 2601121

Cash and internal control; recognition and valuation of receivable; estimation of bad debts; investments; recognition and valuation of inventory; recognition, valuation, and depreciation of fixed assets, natural resources, and intangible assets; depreciation, depletion, amortization; current liabilities; long-term debt; stockholders' equity; retained earnings.