

# Accy 404: Accounting Theory Patterson School of Accountancy

The function of accounting in society, structure of contemporary accounting theory, conceptual elements of accounting, nature of net income, and other related fields.

3 Credits

## **Prerequisites**

- Accy 304: Financial Accounting II (Minimum grade: C)
- Pre-Requisite: 24 Earned Hours

### Instruction Type(s)

• Lecture: Lecture for Accy 404

#### **Subject Areas**

• Accounting

#### **Related Areas**

- · Accounting Technology/Technician and Bookkeeping
- Auditing

