

## 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](#)

