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