

## **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](#)

