

# 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](#)

