**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)

**Instruction Type(s)**
- Lecture: Lecture for Accy 404

**Subject Areas**
- Accounting

**Related Areas**
- Accounting Technology/Technician and Bookkeeping
- Auditing