

# ACC 124 : Principles of Accounting I

**Credits:** 3

**Class Hours:** 3 lecture

**Description:** This course introduces basic accounting principles and practices for service and/or merchandising types of businesses. Areas include accounting as an information system, the accounting cycle, financial statements, internal control, current and/or long-term assets, current liabilities, and payroll. Special emphasis will be placed upon the practical application of accounting principles.

**Semester Offered:** Fall, Spring