

# ACT 141: BASIC ACCOUNTING PRINCIPLES

This course provides a basic theory of accounting principles and practices used by service and merchandising enterprises. Emphasis is on financial accounting, including the accounting cycle, and financial statement preparation and analysis. Upon completion of this course, the student will be able to apply basic accounting principles and practices used by service and merchandising enterprises.

**credits:** 3

**Lab Hours:** Lab Hours

0

**Lecture Hours:** Lecture Hours

3

**Program:** Accounting Technology