# **2021-2022 TTC Catalog**

## **ACC 203 Intermediate Accounting III**

Lec: 3.0 Lab: 0 Credit: 3.0

This course covers the application of accounting theory to income tax allocation, and accounting for leases and pensions. Revenue recognition, financial statement analysis, cash flow statement preparation and an overview of international accounting also are covered.

#### **Prerequisite**

ACC 202

with a minimum grade of C

#### **Course Offered**

Fall

Spring

Summer

### **Grade Type**

Letter Grade

#### **Division**

**Business Technology**