

# Bemidji State University

## ACCT 4217: Accounting Theory

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites: None

Corequisites: None

MnTC Goals: None

Conceptual framework and structure of accounting theory, including study of selected Financial Accounting Standards Board statements and other professional literature. Prerequisite: ACCT 3202. (Might not be offered every year.)

**B. COURSE EFFECTIVE DATES:** 08/20/1997 - 08/24/2014

### C. OUTLINE OF MAJOR CONTENT AREAS

None

### D. LEARNING OUTCOMES (General)

None

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted