

**Department:** School of Business

**Course Name** Introduction to Financial Accounting

**Hours per week** 3

**Number of Credits** 3

**Course Description** This course is designed to provide an introduction to financial accounting from the users' perspective, including fundamental accounting principles, journal entries, basic types of financial statements, etc. Its primary purposes are to promote understanding of financial accounting information for decision-making purposes and to focus on financial accounting's role in communication business results. This course is the pre-requisite course for Intermediate Accounting and Introduction to Managerial Accounting.