ACCOUNTING

Please see Yale Course Search for information about ACCT 270, Foundations of Accounting and Valuation.

Courses

* ACCT 270a or b, Foundations of Accounting and Valuation   Rick Antle
Modern accounting practices and their use in distinguishing value creation from value redistribution. Basic determinants of value and the
techniques used to assess it; the creation of value through the production and delivery of goods or services; the conversion of that value
into cash flows; basic financial statements, balance sheets, income statements, and cash flow statements, and the accounting mechanics
with which they are built. Undergraduate enrollment limited to 50. Juniors and seniors only.