

Accounting 101: Accruals ^[1]

The purpose of the Accounting 101: Accruals Course is to provide participants with a basic understanding of accruals, such as defining accruals, explaining the purpose of accruals, and providing examples of both revenue and expense accruals.

Program Level: Beginner

Prerequisites: None

Advanced Preparation: N/A

Instructional Method: Group-Live

Instructor: [Kristine McNamara](#) ^[2] and [Leila McCamey](#) ^[3]

Recommended CPE Credit: 2.0 Hours

Field of Study: Accounting (Governmental)

Course Objectives:

At the end of the course, participants will be able to:

- Define “accrual”;
- Explain why accruals are necessary;
- Describe what is accrued;
- Explain why accruals are reversed; and,
- Identify what resources are available.

Course Materials:

- Course Presentation

Refund Policy ^[4]

Program Cancellation ^[5]

Complaint Resolution ^[6]

NASBA Statement

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[7].



Source URL:<https://www.cu.edu/controller/accounting-101-accruals>

Links

[1] <https://www.cu.edu/controller/accounting-101-accruals> [2] <https://www.cu.edu/controller/kristine-mcnamara-cpe-instructor> [3] <https://www.cu.edu/controller/leila-mccamey-cpe-instructor>
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