

ACC 2320: Intermediate Accounting II

Continues the intensive study and application of GAAP for asset valuation, income measurement, and financial statement presentation begun in ACC 2310. Selected accounting and consulting issues. Correction of financial statements, income taxes, pensions, segment reporting, cash-flow disclosures, debt issuance and amortization, leases, and investments. As with ACC 2310, each topic under GAAP compared to IFRS counterpart.

Credits: 3.0

Prerequisites:

ACC 2310 :D-

Program: Accounting