



## Course Outline

<b>Course title</b>	Intermediate Accounting 2	<b>Course code</b>	ACCT 324
<b>Program</b>	Bachelor in Accounting	<b>Level</b>	8
<b>Prerequisite</b>	Intermediate Accounting 1 – ACCT 311	<b>Credit hours</b>	5
<b>Main learning outcomes:</b> <ul style="list-style-type: none"><li>• Understand the concepts and terminologies related to the course topics.</li><li>• Apply accounting treatments related to current obligations.</li><li>• Apply accounting treatments related to non-current financial obligations.</li><li>• Prepare shareholders' equity section and apply accounting treatments related.</li><li>• Applies accounting treatments related to complex financial instruments.</li><li>• Apply accounting treatments related to revenue recognition.</li><li>• Apply accounting treatments related to leases.</li><li>• Prepare a statement of cash flows.</li></ul>			
<b>Topics to be covered:</b> <ul style="list-style-type: none"><li>• Current obligations.</li><li>• Non-current financial obligations.</li><li>• Shareholders' equity.</li><li>• Complex Financial Instruments.</li><li>• Revenue Recognition.</li><li>• Leases.</li><li>• Statement of Cash Flows.</li></ul>			
<b>Required textbooks:</b> <ul style="list-style-type: none"><li>• Lo K. Fisher G. Tsang D. &amp; Trottier K. (2017). <i>Intermediate accounting</i> (Third). Pearson Canada.</li></ul>			
<b>Grading:</b> <ul style="list-style-type: none"><li>• Assignments and/or Quizzes: 10 Marks</li><li>• Mid-term 1: 25 Marks</li><li>• Mid-term 2: 25 Marks</li><li>• Final Exam (mandatory): 40 Marks</li></ul>			