

ACC 302 : Intermediate Financial Accounting II

This is the second half of intermediate accounting. It focuses on the liability and equity side of the balance sheet. The topics covered include liabilities, contingencies, stockholders' equity, and earnings per share: both basic and dilutive EPS (dilutive securities), complex financial instruments, income taxes, pensions, post-retirement benefits, leases, accounting changes and error correction, and statement of cash flows.

Credits 3

Core Requirement

MCC

Prerequisite Courses

ACC 301