

Brief Course Outline

Course Title: Intermediate Accounting 2

Course Number and Section:

MOS

3361B 550

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL is the official and authoritative source of information for the course.

Course Description:

Course cover the liability and shareholders side of Statement of Financial Position including advance topics like complex financial instruments, leases, pension and future income taxes and earning per share. Statement of Cash Flow is also covered in this course.

Learning Outcomes:

- Understand and apply conceptual framework in preparation of financial statements and exercise professional judgement in process of resolving the accounting issues.
- Understand and apply all presentation, measurement and disclosure requirements related to reporting liabilities, shareholders' equity, complex financial instruments and earning per share.
- Understand and apply all the presentation, measurement and disclosure requirements related to future income taxes, pension and other post-employment benefits, leases and accounting changes and error analysis.
- Understand and apply all the presentation, measurement and disclosure requirement related to statement of cash flow.

Textbooks and Course Materials:

1. Keiso, Weygandt, Warfield, Young and Wicek
Intermediate Accounting, Volume 2, 13th Canadian Edition.
Wiley Publishing, (Required)
2. Keiso Study Guide, Volume 2, Twelfth Canadian Edition
Wiley Publishing, (Optional).

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Quiz		20%

Assignment	Due Date mm/dd/yy	Weight - %
Participation		15%
Final Exam		35%
Midterm		30%

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.

Thursday, December 5, 2024