

Brief Course Outline

Course Title:**Intermediate Accounting II****Course Number and Section**

MOS

3361B 550

Instructor Name(s):

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

Course Description:

Course covers conceptual frame work and exercise of professional judgement in preparation of financial statements. Course covers the liability and shareholder's equity side of balance sheet and address advance topics like complex financial instruments, future income taxes, pension, leases, earning per share and error correction & change in accounting policies and estimates. Course also covers statement of cash flow.

Learning Outcomes: one outcome per entry

- 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 estimate/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, 14th Canadian Edition.
Wiley Publishing (Required)

2. Keiso Study Guide, Volume 2, 14th Canadian Edition
Wiley Publishing, (Optional).

MOS 3361B: https://bookstore.uwo.ca/textbook-search?campus=HC&term=W2025B&courses%5B0%5D=550_HC/MOS3361B

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Midterm Exam	TBD	30%
Quiz	TBD	20%
Participation	N/A	15%
Final Exam	TBD	35%

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

Wednesday, December 10, 2025

Huron Brief Course Outline

For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook's publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].