

2601223 Intermediate Accounting II
INTMD ACCTG II

3(3-0-6)

Prerequisite: 2601222

Evolution of accounting and professional accounting institutions; conceptual framework; financial reporting; recognition of revenues and expenses; current liabilities; long-term debt; contingencies; events after statement of financial position date; trouble debt restructuring; stockholders' equity; earnings; stock rights; treasury stock; earnings per share; financial reporting disclosure; accounting changes; accounting errors.