



Course Description – Curriculum

Subject : 2601223 Intermediate Accounting II

INTMD ACCTG II

Credits : 3(2-3-4)

Course Condition: Prerequisite: 2601222

Description : Evolution of accounting and professional accounting institutions; conceptual framework for financial reporting; presentation of financial statements; current liabilities; long-term debts; contingencies; events after the reporting period; troubled debt restructuring; stockholders' equity; retained earnings; stock rights; treasury stock; earnings per share; financial reporting disclosure; accounting changes; accounting errors; Incorporation and liquidation of companies.

