## ACCT6332 - Intermediate Financial Accounting II

<u>ACCT 6332</u> Intermediate Financial Accounting II (3 semester credit hours) This course is a continuation of topics in external financial reporting, including: issues related to the measurement and reporting of current liabilities and contingencies, bonds, leases, deferred taxes, pensions, stock-based compensation plans, shareholders equity, earnings per share, accounting changes, and cash flows. Current generally accepted accounting principles for financial reporting are analyzed. Prerequisite: <u>ACCT 6330</u> or an undergraduate degree in Accounting and adequate foundation/academic performance in a corresponding area. (3-0) S