

ACC5328 : Intermediate Financial Accounting III

This course continues the exploration of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) associated with complex financial transactions that are fundamental to modern corporations. Topics may include asset and/or utility acquisition through leases, accounting for employee pensions and post-retirement benefits, accounting for federal income taxes, and financial instruments. Students may also prepare more sophisticated financial statements to report the effect of complex financial transactions. Emphasis is placed on current professional research in financial accounting and reporting and analyzing and solving problems within the accounting profession.

Credits 4.0

Prerequisites

[ACC5001: Ethics and Accounting](#)

Corequisites

None