COURSE SYLLABUS

Intermediate Financial Accounting

Build your knowledge of investments, securities, debt accounting, and other complex financial accounting concepts in this class.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/intermediate-financial-accounting



CustomerRelations@graduateschool.edu • (888) 744-4723

Course Outline

Advanced Income Statement

- Footnotes and management's discussion
- Revenue recognition
- Stock based compensation
- Interest expense and capitalized interest
- Unusual items
- Discontinued operations
- Restructuring charges
- EPS
  - Intro to options
  - Convertible securities

Deferred Taxes

- Book vs. tax basis
- Permanent differences and effective tax rates
- Temporary differences and deferred tax assets and liabilities
- Introduction to NOLs
- NOLs-related tax journal entries

Intercompany Investments

- Trading, available for sale, and held to maturity securities
- Equity method investments
- Noncontrolling interests
- Consolidation method and noncontrolling interests
- Consolidation method and paying in excess of BV

Debt Accounting

- PIK debt

- Capitalized interest
- Original issue discount
- Financing fees
- Deferred taxes arising from OID and OIP