COURSE SYLLABUS

Intermediate Financial Accounting

Explore intermediate financial accounting topics, including income statements, earnings per share, deferred taxes, investments, and debt accounting.

Group classes (NYC) and onsite training are available for this course. For more information, email corporate@nobledesktop.com or visit: https://training-nyc.com/courses/intermediate-financial-accounting



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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