

# COURSE DETAIL

## INTERMEDIATE FINANCIAL ACCOUNTING 2

**Country**

Hong Kong

**Host Institution**

University of Hong Kong

**Program(s)**

University of Hong Kong

**UCEAP Course Level**

Upper Division

**UCEAP Subject Area(s)**

Economics Business Administration

**UCEAP Course Number**

129

**UCEAP Course Suffix**

B

**UCEAP Official Title**

INTERMEDIATE FINANCIAL ACCOUNTING 2

**UCEAP Transcript Title**

INTER FINANCE ACCT

**UCEAP Quarter Units**

5.00

**UCEAP Semester Units**

**Course Description**

This course is a continuation of Intermediate Accounting I. Topics examined include debt financing, equity financing, income taxes, leases, dilutive securities and earnings per share calculations, and derivatives and hedging activities. While the primary emphasis will be on Hong Kong practice, financial accounting and reporting practice in U.S. and China will also be discussed from time to time throughout the semester. We will also discuss the accounting principles and standards based on International Accounting Standards (IAS). Since 1993, IAS has been the basis for all new standards adopted in Hong Kong. In addition, IAS is providing the framework for the development of accounting standards in China

**Language(s) of Instruction**

English

**Host Institution Course Number**

ACCT3103

**Host Institution Course Title**

INTERMEDIATE FINANCIAL ACCOUNTING 2

**Host Institution Campus****Host Institution Faculty****Host Institution Degree****Host Institution Department**

Business and Economics

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