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

3.30

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 II

Host Institution Course Details

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department
Business and Economics

Course Last Reviewed

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