

ACCT3520 : Intermediate Accounting II

A continuation of the study of certain current and long-term assets and liabilities begun in [ACCT3510](#). Topics include long-term liabilities, stockholders' equity, dilutive securities and earnings per share calculations, temporary and long-term investments, and computer spreadsheet applications. Accounting for pensions and post-retirement benefits, leases, statement of cash flows, and full disclosure will also be covered.

Credits 3

Prerequisites

[ACCT3510](#), or instructor's approval.