COURSE SYLLABUS

Intermediate Financial Accounting (Self-Paced)

Enhance your understanding of investments, securities, debt accounting, and other advanced financial accounting concepts in this course.

> Group classes (Live Online) and onsite training are available for this course. For more information, email corporate@nobledesktop.com or visit: https://www.nobledesktop.com/classes/intermediate-financial-accounting-self-paced



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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 changes
- EPS
  - Intro to options
  - Convertible securities

Deferred Taxes

- Book vs. tax basics
- 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