

101. Intermediate Financial Accounting

101. Intermediate Financial Accounting - 100

Course Objectives

This course is designed to achieve some specific objectives. These are to :

- a. have an understanding as to how financial transactions are processed
- b. know apply generally accepted accounting principles;
- c. prepare a set of financial statements; and
- d. applying basic tools to analyze financial statements

Preparation of Financial Statement

101.01 Conceptual Framework of Accounting

- a) Financial accounting environment,
- b) Economic environment and financial reporting,
- c) Development of financial accounting and reporting standards,
- d) The conceptual framework,
- e) Qualitative characteristics of accounting information,
- f) Elements of financial statements,
- g) Recognition and measurement concepts,
- h) Ethics in accounting.

101.02 Review of the Accounting Process

- a) The basic model and accounting processing cycle,
- b) Review of the concepts,
- c) **Closing process,**
- d) **Preparing the financial statements,**
- e) Conversion from **cash basis to accrual basis,**
- f) **Worksheet,**
- g) **Reversing entries,**
- h) **Subsidiary ledger and**
- i) **special journal.**

101.03 Balance Sheet and Financial Disclosures (IAS-1, IAS-24, IAS-10 & IFRS-1)

- a) Usefulness and limitations,
- b) Classification of assets, liabilities and equity,
- c) Financial disclosures,
- d) Disclosure notes,
- e) Significant accounting policies, and subsequent events,
- f) Management's responsibilities,
- g) Auditors' report,
- h) Risk analysis using financial statement information,
- i) International Accounting Standard .
- j) Accounting policies & notes to the accounts.
- k) Explains the need to manage intangible assets (e. g. knowledge assets, intellectual property, etc.)

Financial Accounting Intermediate Cases

**Leopold A. Bernstein, Mostafa M.
Maksy**



Financial Accounting Intermediate Cases:

Cases in Financial Accounting, Intermediate Cases Eldon John Gardner,1990-05-28 **Cases in Financial Accounting 2 - Intermediate and Advanced - Teachers Manual** Eldon J. Gardner,1990 Financial Accounting Cases Camillo Lento,Jo-Anne Ryan,2019-09-16 Canadian Financial Accounting Cases 3rd edition has been developed to bridge the gap between the foundational concepts and the real world Students are introduced to the case study methodology for financial accounting which focuses on identifying the issue understanding implications developing alternatives and making recommendations Students must also be able to understand the overall financial reporting landscape and the overall impact of the individual accounting issues The cases range from introductory level to advanced level and can be used as assignments exams or for in class discussions The cases have been developed using IFRS Part I ASPE Part II or ASNPO Part III as the accounting frameworks providing students with exposure to many different types of organizational structures and have been linked to the CPA Competency Map Instructors are provided with detailed teaching notes and marking keys that will assist in guiding the class discussions and assessments Calculators and Cash Alla Volodina,Marc Colasanti,Alexandra Popa,2024-04-22 Calculators and Cash Case Studies in Financial Accounting Audit and More offers a tried and tested collection of 28 fresh and diverse case studies with a complete instructor s manual of solutions This book will assist students specializing in accounting to put foundational business concepts into practice With topics that have been traditionally underserved by other case study books this book delivers comprehensive coverage of several areas relevant to students and professionals including accounting audit finance and tax This book s scenarios drawn from small to medium sized companies vary in both difficulty and length making this a perfect resource to support in class discussion group analysis presentations assignments and testing Calculators and Cash is a suitable accompaniment to any introductory financial accounting or auditing textbook and will aid in the preparation for the CPA exams FEATURES Cases found within will well prepare students for the types of questions and expected solutions needed for the Chartered Professional Account CPA exams A complete instructor s manual of solutions provides solution frameworks following both Canadian and US accounting practices Utilizing a casebook with other financial accounting texts will allow students and instructors to be able to apply theory and concepts to actual practice preparing students for scenarios and judgement calls that will be necessary to tackle in their careers

Financial Accounting Cases Robert E. Hoskin,John S. Hughes,1988 **Selected Financial Reporting Cases for Wahlen/Jones/Pagach's Intermediate Accounting Reporting Analysis** James M. Wahlen,Jefferson P. Jones,Donald Pagach,2012-01-17 Add more value to your course by including this casebook which can be bundled with a new textbook at no additional cost The casebook contains select new comprehensive and engaging cases on topics for Intermediate Accounting Helpful background notes accompany cases on key topics Financial Accounting Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,Barbara Trenholm,Wayne Irvine,Christopher D. Burnley,2023-05-15 Provide future business

professionals with a practical introduction to financial accounting With its unique focus on building students decision making skills and emphasis on financial statements Financial Accounting 9th Canadian Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision making Adaptive practice opportunities and engaging real world industry examples strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting An increased emphasis on Indigenous perspectives and environmental social and governance ESG issues serves as a first step in urging students to acknowledge their role as individuals students and aspiring professionals in addressing societal inequities

Advances in Accounting Education Thomas G. Calderon,2023-12-14 Advances in Accounting Education Teaching and Curriculum Innovations Volume 27 features 11 peer reviewed papers surrounding the themes of applied professional research and skills building generative artificial intelligence and analytics in the accounting curriculum then innovative practices in cost accounting and other areas

Cases in Financial Reporting D. Eric Hirst,Mary Lea McAnally,2006 A text for intermediate and financial accounting courses at the MBA and undergraduate level or a supplement to financial statement analysis texts This collection of financial accounting cases is designed to help students become financial statement users

The Journal of Accounting Case Research ,2006 **Cases in Financial Accounting** Ralph J. McQuade,1986 **Educational Innovation in Economics and Business V** Lex Borghans,Wim H. Gijssels, Richard G. Milner,John E. Stinson,2005-12-17 The workplace is changing drastically these days As a consequence of the Information and Communication Technology ICT revolution new economic activities emerge the production process changes people use different communication tools and organizational structures are adjusted All these changes relate to the heart of business and economics and there is no doubt that they will also influence education in these areas Of course ICT provides new technologies to facilitate learning but a changing workplace also requires a renewed focus within the curriculum of economics and business education If ICT is leading to profound change in the workplace is innovation then only a matter of introducing more technology in education Unfortunately this is not necessarily true The translation of changes in the workplace into an improved curriculum requires serious analysis of the essence of the changes at the work place and the way technology may enable student learning For example relevant knowledge is changing faster and faster Does this mean that we have to adopt the curriculum faster and faster Perhaps not as students will have a labor market career of 30 or 40 years Focusing on today s knowledge even if it is very up to date loses more and more value if the life cycle of knowledge becomes shorter Increased speed of change also implies a decrease in the value of knowing all these things *Educational Innovation in Economics and Business V* L. Borghans,2000 The Information and Communication Technology revolution results in profound changes to the heart of business and economics Changes in the workplace new communication technology new organizational structures and new production technologies force business educators to renew their focus on the curricula of business schools There is no doubt these changes influence business

education and instructional technology But change will go far beyond the mere introduction of technology in the classroom Alliances between the corporate world and business education are no longer fictitious but are necessary to establish stronger bonds between educational systems and the workplace The fifth volume in the series Educational Innovation in Economics and Business contains a unique selection of articles addressing various issues on how business education should adapt to changing needs of the corporate world It is meant for educators in corporate training centers and for teachers in further and higher education

Intermediate Accounting Loren A. Nikolai, John D. Bazley, 2000 In balancing conceptual and procedural intermediate financial accounting material the eighth edition of this text offers students a strong foundation on which to build an understanding of today's accounting information needs With up to date content and redesigned pedagogy this text will assist students in gaining a clear understanding of the topics key to success in both their careers as professional accountants and their goal of passing the CPA examination

Cases in Financial Statement Reporting and Analysis Leopold A. Bernstein, Mostafa M. Maksy, 1986

Cases in Financial Reporting D. Eric Hirst, Mary Lea McAnally, 2001 For intermediate and financial accounting courses at the MBA and undergraduate level or a supplement to financial statement analysis texts This collection of financial accounting cases is designed to help students become financial statement users Each case utilizes financial statement information balance sheet income statement statement of cash flow and or footnotes and a number of topical questions Students use the financial statement information to infer and interpret the economic events underlying the numbers Related articles taken from business publications accompany some cases and information from the articles is incorporated into the case question material

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Cross section of companies Enables students to recognize the vocabulary of financial reporting

Earnings quality and persistence Enables students to recognize the issues

Cases in Accounting Ethics and Professionalism Steven M. Mintz, 1992 This casebook supplement integrates ethical issues into the accounting curriculum by using 20 case studies of actual situations encountered by accounting courses An instructor's manual suggests where and how to integrate

Financial Accounting Thomas R. Dyckman, Robert P. Magee, Glenn M. Pfeiffer, 2011

Advanced Financial Accounting (NEP Karnataka) S N Maheshwari & Sharad K Maheshwari & Suneel K Maheshwari,

Cases in Accounting and Business Administration L. S. Rosen, 1968

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