

# ACCT 316: Intermediate Accounting II

A continuation of ACCT 315 emphasizing the application of accounting theory and standards to liabilities, equity, revenue recognition, leases, post-retirement benefits, income taxes, financial analysis, and accounting prices. Approximately one-quarter of this course deals with accounting research. This course covers materials and methods tested on the CPA exam.

**Credits:** 4

**Prerequisites:**

ACCT 315

**Program:** Business Administration

**Semester Offered:** Spring