

Syllabus

Programme	BSBA in Accounting		
Course Code	ACCT 218		
Course Title	Intermediate Accounting- II		
Year	Third Year		
Semester	Sixth Semester		
Topics	No of Weeks	Contact hours	
Current liabilities and Contingencies: Accounts payable, Notes Payable, Short-term obligations, Advances and deposits.	2	8	
Non Current Liabilities and Owner's Equity: long term obligations, shareholder equity.	3	12	
Accounting for Leases: Leasing environment, Accounting by the lessee and lesser	2	8	
Revenue Recognition : Current environment, revenue recognition at the point of sales, revenue recognition before and after delivery	2	8	
Accounting changes and error analysis: changes in accounting principles, balance sheet and income statement errors	3	12	
Full Disclosure in Financial Reporting: full disclosure principles, disclosure issues	2	8	
Total	14	56	