



Education within the reach of all
A ministry of Calvary Chapel-Port-au-Prince
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Syllabus

Course Title

INTERMEDIATE ACCOUNTING I

General Objective :

To enable students to understand and master the concepts and theories related to the chapters of intermediate accounting.

Specific Objective:

By the end of the course, students will be capable of applying these theories and concepts.

Part I. Current liabilities and contingencies

- The nature of current liabilities and their assessment
 - Various categories of current liabilities:
 - Easily determinable short-term liabilities
 - Short-term liabilities expected to be refinanced
 - Dividends payable
 - Security deposits
 - Collections for third parties
 - Liabilities related to operating results
 - Bonuses
 - Estimated liabilities (guarantees, maintenance contracts, premium coupons)
- Contingencies: disputes, claims, and assessments.

Part II: Long-Term Liabilities

- The nature of long-term liabilities
- Bond issuances:
 - Definition
 - Secured and unsecured bonds
 - Single maturity and serial bonds
 - Convertible bonds
 - Registered and bearer bonds
 - Callable bonds
 - Deferrable bonds
 - Bonds payable in kind
 - Debentures
 - Parties involved in bond issuance
 - Classification of bonds
 - Accounting for bond issuance and repayment

Part III: Statement of Cash Flows:

- History, function, and classification of cash flows
- Flows related to operating, investing, and financing activities
- Presentation and preparation of the statement of cash flows

Part IV: Accounting Changes and Error Correction:

- Categories of accounting changes (conventions and estimates)
- Correction of errors in previously published financial statements.

ASSESSMENT

- Assignments, Midterm Exam, and Final Exam.

