



L'excellence à la portée de tous !

Un ministère de Calvary Chapel-Port-au-Prince

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Syllabus

Course Name

INTERMEDIATE ACCOUNTING II

- I. **General Objective** : To enable students to deepen and master the concepts and theories related to intermediate accounting chapters.
- II. **Specific Objective** : At the end of the course, students will be able to apply the theories and concepts related to intermediate accounting.
- III. **Part I** : Temporary and Long-Term Investments.
- IV. **Part II** : Long-Term Investments.
- V. **Part III** : Recognition of Revenues.
Directives regarding revenue recognition.
 - Revenue from the sale of goods.
 - Revenue from the provision of services.
 - Topics around which the two types of revenue are organized:
 - Methods of accounting for long-term construction contracts:
 - The percentage of completion method.
 - The completed contract method.
 - Accounting for interests in long-term contracts.
- VI. **Part IV** : Accounting for Costs and Obligations related to Pension Plans.

VII. Part V : Lease Contracts.

- Provisions of lease contracts.
- Lease benefits.
- Theoretical analysis of lease contracts.
- Accounting treatment of lease contracts by the lessee.
- Accounting treatment of lease contracts by the lessor.
- Bargain Purchase Option (for the lessee).
- Presentation of lease contracts in the financial statements.