



**Philadelphia University**  
**Faculty of Administrative and Financial Sciences**  
**Department of accounting**  
**000000 semester**  
**Academic year 000000**

<u>Course syllabus</u>	
<b>Course title: Intermediate accounting 2/E</b>	<b>Course code: 0311213</b>
<b>Course level: 2<sup>nd</sup> year</b>	<b>Course prerequisite (s) and/or co requisite (s) 0311212</b>
<b>Lecture time:</b>	<b>Credit hours: 3</b>

<u>Academic Staff</u>				
<u>Specifics</u>				
Name	Rank	Office number and location	Office hours	E-mail address

**Course module description:**

In-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of equity investments, revenue, income taxes, pension and postretirement, leases, changes and errors analysis, and cash flow.

**Course module objectives:**

Students should be able to

1. Know Equity and related issues.
2. Deal with Investments.
3. Know the Leases and related issues.
4. Prepare Statement of Cash Flows.

**Course/ module components**

Chapter 15: Equity  
Chapter 17: Investments  
Chapter 18: Revenue  
Chapter 21: Accounting for Leases

**Teaching methods:**

Lectures, discussion groups, tutorials, problem solving, debates, etc.

**Learning outcomes:**

- Knowledge and understanding
- Cognitive skills (thinking and analysis).
- Communication skills (personal and academic).
- Practical and subject specific skills (Transferable Skills).

**Assessment instruments**

- Short reports and/ or presentations, and/ or Short research projects
- Quizzes.
- Homework
- Final examination: 40 marks

<b><u>Allocation of Marks</u></b>	
<b>Assessment Instruments</b>	<b>Mark</b>
First examination	<b>20</b>
Second examination	<b>20</b>
Final examination	<b>40</b>
Reports, research projects, quizzes, homework, Projects	<b>20</b>
Total	<b>100</b>

**Documentation and academic honesty**

- Documentation style (with illustrative examples)
- Protection by copyright
- Avoiding plagiarism.

**Course/module academic calendar**

<b>week</b>	<b>Basic and support material to be covered</b>	<b>Homework/reports/presentation /quizzes</b>
(1)	Equity <ul style="list-style-type: none"> <li>○ Introduction</li> <li>○ Ordinary Shares</li> </ul>	
(2)	Equity <ul style="list-style-type: none"> <li>○ Preference Shares</li> <li>○ Dividend Policy</li> </ul>	<b>Homework</b>
(3)	Equity <ul style="list-style-type: none"> <li>○ Presentation</li> <li>○ Analysis</li> </ul>	<b>Quiz</b>

<b>week</b>	<b>Basic and support material to be covered</b>	<b>Homework/reports/presentation /quizzes</b>
(4)	Debt Investments - <ul style="list-style-type: none"> <li>○ Introduction</li> <li>○ Amortized cost</li> </ul>	<b>Homework</b>
(5)	Debt Investments - <ul style="list-style-type: none"> <li>○ Fair value</li> <li>○ Fair value option</li> <li>○ Summary of debt investment accounting</li> </ul>	<b>Presentation</b>
(6) <b>First exam</b>	Equity Investments <ul style="list-style-type: none"> <li>○ Introduction</li> <li>○ Fair value</li> </ul>	
(7)	Equity Investments <ul style="list-style-type: none"> <li>○ Equity method</li> <li>○ Consolidation</li> </ul>	<b>Homework</b>
(8)	Other Reporting Issues <ul style="list-style-type: none"> <li>○ Impairment of value</li> <li>○ Transfers between categories</li> <li>○ Fair value controversy</li> <li>○ Summary</li> </ul>	
	○	
(9)	Revenues <ul style="list-style-type: none"> <li>○ Guidelines for revenue recognition</li> <li>○ Departures from sale basis</li> </ul>	<b>Quiz</b>
(10)	Revenue Recognition (At Point of Sale) <ul style="list-style-type: none"> <li>○ Measurement</li> <li>○ Recognition</li> <li>○ Summary</li> </ul>	
(11) <b>Second exam</b>	Revenue Recognition (Long-Term Contracts) <ul style="list-style-type: none"> <li>○ Percentage-of-completion method</li> </ul>	
(12)	Revenue Recognition (Long-Term Contracts) <ul style="list-style-type: none"> <li>○ Cost-recovery method</li> </ul>	

(13)	Revenue Recognition (Long-Term Contracts) <ul style="list-style-type: none"> <li>○ Long-term contract losses</li> <li>○ Disclosures</li> </ul>	<b>Homework</b>
(14)	Accounting for Leases <ul style="list-style-type: none"> <li>○ Introduction</li> </ul>	<b>Presentation</b>
(15)	Accounting by Lessee	<b>Quiz</b>
(16) <b>Final exam</b>	Accounting by Lesser	

**Expected workload:**

On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.

**Attendance policy:**

Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.

**Module references**

**Text Book**

*Kieso, Weygandt and Warfield, **Intermediate Accounting**, IFRS edition, Second Edition, John Wiley & Sons, 2014.*

**Websites**

<http://eu.wiley.com>