

## BUS-372 : Intermediate Accounting II

A two-course examination of financial accounting issues. [BUS-372](#) examines time-value of money applications, liabilities, leases, pensions and post-retirement obligations, stockholders' equity, earnings per share, accounting changes, correcting accounting errors, and comprehensive statements of cash flows.

**Credits** 3

**Prerequisites**

[BUS-371](#)

**Term Offered**

Spring Only

**Session Cycle**

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