

# Intermediate Financial Accounting Course Online

Build your knowledge of investments, securities, debt accounting, and other complex financial accounting concepts in this class.

For more information, visit

<https://cl.nobledesktop.com/tech/courses/intermediate-financial-accounting>



## Course Outline

[hello@nobledesktop.com](mailto:hello@nobledesktop.com) • (212) 226-4149

### Advanced Income Statement

- Footnotes and management's discussion
- Revenue recognition
- Stock based compensation
- Interest expense and capitalized interest
- Unusual items
- Discontinued operations
- Restructuring changes
- EPS
  - Intro to options
  - Convertible securities

### Deferred Taxes

- Book vs. tax basics
- Permanent differences and effective tax rates
- Temporary differences and deferred tax asset and liabilities
- Introduction to NOLs
- NOLs-related tax journal entries

### Intercompany Investments

- Trading, available for sale, and held to maturity securities
- Equity method investments
- Noncontrolling interests
- Consolidation method and noncontrolling interests
- Consolidation method and paying in excess of BV

### Debt Accounting

- PIK debt
- Capitalized interest
- Original issue discount
- Financing fees
- Deferred taxes arising from OID and OIP