

GRANDE PRAIRIE REGIONAL COLLEGE

COURSE OUTLINE

AC 3520

INTERMEDIATE ACCOUNTING II

Winter 2002

Instructor: Doug Frattini

Office C201; 539-2889; Home Phone 539-7465

Text: Intermediate Accounting—Sixth Canadian Edition, DE Kieso, JJ Weygandt, VB Irvine, WH Sylvester, NM Young; John Wiley & Sons, Canada Limited, 2001 Volume 2.

Course Description: This course will be an in-depth examination of the Financial Accounting process, and is a keystone course for Financial Accounting. This course will focus on the recognition, measurement and disclosure of Liabilities and Owners' Equity. Other topics covered will include Depletion, Intangible Assets, Accounting for Corporate Income Taxes, Pension Costs, and Leases.

Course Content: Chapters 14-24.

Evaluation:	Assignments and quizzes	25%	
	2 Major Tests	20%	each
	Final	35%	

Chapter 14	Current Liabilities and Other
Chapter 15	Long-term Liabilities
Chapter 16	Shareholders' Equity: Contributed Capital
Chapter 17	Shareholders' Equity: Retained Earnings
Chapter 18	Dilutive Securities and Earnings-per-Share Calculation
Chapter 19	Income Taxes
Chapter 20	Pensions and other Employees' Future Benefits
Chapter 21	Leases
Chapter 22	Accounting Changes and Error Analysis
Chapter 23	Statement of Cash Flows
Chapter 24	Full Disclosure in Financial Reporting