

GRANDE PRAIRIE REGIONAL COLLEGE  
COURSE OUTLINE

AC 3520  
INTERMEDIATE ACCOUNTING II

Text: Intermediate Accounting—Fourth Canadian Edition, DE Kieso, JJ Weygandt, VB Irvine, WH Sylvester; John Wiley & Sons, Canada Limited, 1994 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 temporary and long-term investments, Accounting for Corporate Income Taxes, Pension Costs, and Leases.

Course Content: Chapters 13-25.

Evaluation:	Minor Assignments (4)	20%
	Major Assignment	15%
	Mid-term 1	15%
	Mid-term 2	15%
	Final	35%

Chapter 18	Investments: Temporary and Long-term	Assignment P18-10
Chapter 13	Current Liabilities and Contingencies	
Chapter 14	Long-term Liabilities	Assignment P14-13
Chapter 15	Shareholders' Equity: Issuance and Reacquisition of Share Capital	
	Mid-Term—Chapters 18, 13&14	
Chapter 16	Shareholders' Equity: Contributed Surplus and Retained Earnings	Assignment P16-14
Chapter 17	Dilutive Securities and Earnings-per-Share Calculation	
Chapter 19	Accounting for Corporate Income Taxes	Assignment P19-10
Chapter 20	Accounting for Pension Costs	
Chapter 21	Accounting for Leases	
	Mid-Term—Chapters 16, 17, 19-21	
Chapter 22	Accounting Changes and Error Analysis	
Chapter 23	Statement of Changes in Financial Position	
	Major Assignment—Comprehensive Problem	
Chapter 24	Basic Financial Statement Analysis	
Chapter 25	Full Disclosure in Financial Reporting	