

GRANDE PRAIRIE REGIONAL COLLEGE

COURSE OUTLINE

AC 3520

INTERMEDIATE ACCOUNTING II

Winter 2000

Instructor: Pat Coristine CA

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Text: Intermediate Accounting—Fifth Canadian Edition, DE Kieso, JJ Weygandt, VB Irvine, WH Sylvester, NM Young; John Wiley & Sons, Canada Limited, 1998 Volumes 1 & 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 14-25.

Evaluation:	Minor Assignments (6)	30%
	Major Assignment	15%
	Mid-term	20%
	Final	35%

Chapter 13 Intangible Assets

Chapter 14 Current Liabilities and Contingencies

Assignment #1 Case C14-1

Chapter 15 Long-term Liabilities

Assignment #2 Problem P15-14

Chapter 16 Shareholders' Equity: Issuance and Reacquisition of Share Capital

Chapter 17 Shareholders' Equity: Contributed Surplus and Retained Earnings

Assignment #3 Problem P17-14

Chapter 18 Dilutive Securities and Earnings-per-Share Calculation

Mid-term Chapters 14-18

Chapter 19 Accounting for Corporate Income Taxes

Assignment #4 Problem P19-9

Chapter 20 Pensions and other Employees' Future Benefits

Chapter 21 Accounting for Leases

Assignment #5 Problems P21-16 and P21-17

Chapter 22 Accounting Changes and Error Analysis

Major Assignment

Chapter 23 Statement of Cash Flows

Assignment #6 P23-5

Chapter 24 Basic Financial Statement Analysis

Major Assignment Due

Chapter 25 Full Disclosure in Financial Reporting