

GRANDE PARIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

~~1983-84~~

F.81

BA 212 - INTERMEDIATE ACCOUNTING II

TEXT:

Intermediate Accounting; Meigs, Mosich,
Johnson; Third Canadian Edition

SUPPLIES: 2-column and 3-column paper; calculator

PREREQUISITE:

BA 211, Intermediate Accounting I

COURSE
DESCRIPTION:

In-depth study of liability investment, fixed and intangible asset accounting. Emphasis on funds flow and internal analysis of corporation performance.

COURSE
OBJECTIVES:

Integrate the basic knowledge of BA 212 with prior knowledge and broaden understanding of the accounting field - terminology, methods, trends, etc.

Develop the ability to apply material in problem solving and decision making.

Work accurately and neatly, using the mechanical procedures appropriate for recording and reporting.

Be responsible for completing assignments on time - late assignments will be accepted only if proper arrangements have been made with the instructor prior to the due date.

GRADING:

60% Exams - Number of exams determined by students (input into)

40% Take-Home Labs, Class Participation, Exercises, Work Habits (student input into)

BA 212 - INTERMEDIATE ACCOUNTING II

COURSE CONTENT: Chapter

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| 14 | <p>INTANGIBLE ASSETS</p> <ul style="list-style-type: none"> - nature of, cost, amortization - identifiable intangibles - unidentifiable intangibles - accounting for research and development costs |
| 15 | <p>BONDS PAYABLE</p> <ul style="list-style-type: none"> - types, considerations, issuance of, costs - methods of amortization - straight-line, interest method - convertibles, warrants attached - presentation on balance sheet |
| 16 | <p>ACCOUNTING FOR LEASES AND PENSION PLANS</p> <ul style="list-style-type: none"> - terminology - accounting by lessees, lessors - capital lease, sales-type lease, direct financing lease, sale-lease-back - pension plans - funded and unfunded - balance sheet presentation |
| 17 | <p>CORPORATIONS: CONTRIBUTED CAPITAL</p> <ul style="list-style-type: none"> - structure, components of shareholders' equity - classes of shares; accounting for - subscriptions to; defaults - exchange for other assets |
| 18 | <p>STOCK RIGHTS, WARRANTS, OPTIONS, AND CONVERTIBLE SECURITIES</p> <ul style="list-style-type: none"> - stock rights and warrants - rights; with bonds, preferred stock - stock option contracts - impact of; disclosure of; accounting for - characteristics of convertibles; conversion of; presentation |
| 19 | <p>RETAINED EARNINGS AND DIVIDENDS</p> <ul style="list-style-type: none"> - contributed capital and earned capital distinction - dividends - cash and non-cash, liquidating, stock splits, fractional |

BA 212 - INTERMEDIATE ACCOUNTING II

- purchase versus pooling of interest
 - statement of retained earnings, appropriations of
 - quasi-reorganizations
- 20 TREASURY STOCK, BOOK VALUE, AND EARNINGS PER SHARE
- treatment of treasury stock; redemption of preferred stock
 - book value when different types of shares outstanding
 - factors influencing book value
 - earnings per share computation; weighted-average, stock splits and stock dividends; diluted
- 22 ACCOUNTING AND INFLATION
- statements restated for changes in price level; effects; implications
 - current-value accounting; prospects for use of
 - disclosure of replacement cost; methods for determining
- 23 ACCOUNTING CHANGES: STATEMENTS FROM INCOMPLETE RECORDS
- types of accounting changes - principle, estimate, reporting entity
 - correction of errors - previously issued statements
 - statements from incomplete records
- 24 STATEMENT OF CHANGES IN FINANCIAL POSITION
- all-financial-resources concept
 - objectives of; format and content of
 - working capital basis; cash basis
 - special problems
- 25 ANALYSIS OF FINANCIAL STATEMENTS
- analysis procedures, objectives
 - analysis of earnings, trends; return on; dividends per share
 - analysis of financial strength; evaluating, standards, inflation