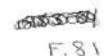
## GRANDE PARIRIE REGIONAL COLLEGE BUSINESS ADMINISTRATION COURSE OUTLINE



## 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)

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## BA 212 - INTERMEDIATE ACCOUNTING II

COURSE CONTENT:	Chapter	
	14	INTANGIBLE ASSETS - nature of, cost, amortization - identifiable intangibles - unidentifiable intangibles - accounting for research and development costs
	15	BONDS PAYABLE - types, considerations, issuance of, costs - methods of amortization - straight-line, interest method - convertibles, warrants attached - presentation on balance sheet
	16	ACCOUNTING FOR LEASES AND PENSION PLANS - 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	CORPORATIONS: CONTRIBUTED CAPITAL - structure, components of share- holders' equity - classes of shares; accounting for - subscriptions to; defaults - exchange for other assets
	18	STOCK RIGHTS, WARRANTS, OPTIONS, AND CONVERTIBLE SECURITIES - 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	RETAINED EARNINGS AND DIVIDENDS - contributed capital and earned capital distinction - dividends - cash and non-cash, liquidating, stock splits, fractional

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## BA 212 - INTERMEDIATE ACCOUNTING II

	<ul> <li>purchase versus pooling of interest</li> <li>statement of retained earnings, apporpriations of</li> <li>quasi-reorganizations</li> </ul>
20	TREASURY STOCK, BOOK VALUE, AND EARN- INGS PER SHARE - treatment of treasury stock: re-
	demption of preferred stock  - book value when different types of shares outstanding  - factors influencing book value
	<ul> <li>earnings per share computation;</li> <li>weighted-average, stock splits and stock dividends; diluted</li> </ul>
22	ACCOUNTING AND INFLATION - statements restated for changes in price level; effects; implications - current-value accounting; prospects for use of - disclosure of replacement cost;
23	methods for determining  ACCOUNTING CHANGES: STATEMENTS FROM INCOMPLETE RECORDS
	<ul> <li>types of accounting changes - principle, estimate, reporting entity</li> <li>correction of errors - previously issued statements</li> <li>statements from incomplete records</li> </ul>
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; re- turn on; dividends per share - analysis of financial strength;
	ovaluating standards inflation