

The University of Western Ontario

Management and Organizational Studies 361b
Intermediate Accounting II

Course Outline - S005
January 2008- April 2008

Monday classes - 2 hours, Wednesday - 1 hour

DATE	Length	SESSION	TOPIC AND ASSIGNMENT	CICA Ref.
Mon Jan 7	2 hours	1	INTRODUCTION TO INTERMEDIATE ACCOUNTING II CURRENT LIABILITIES AND CONTINGENCIES Read: Chapter 13 Lecture - Chapter 13 Exercises: 13-1, 13-6, 13-10, 13-12 Problems: 13-1 (part a and b only), 13-14	1000 & 1510 3110 & 3280 3290 & 3855
Wed, Jan 9	1 hour	2	CURRENT LIABILITIES (continued) Take up exercises and problems	
Mon, Jan 14	2 hours	3	CURRENT LIABILITIES (continued) Take up exercises and problems INCOME TAXES Read: Chapter 18 Lecture - Chapter 18 Brief exercise: 18-9 Exercises: 18-2, 18-22, 18-25 Problems: 18-1, 18-6	3465
Wed, Jan 16	1 hour		INCOME TAXES (continued) Take up exercises and problems	
Mon, Jan 21	2 hours	4	INCOME TAXES (continued) Take up exercises and problems	
Wed, Jan 23	1 hour	5	LONG-TERM FINANCIAL LIABILITIES Read: Chapter 14 (Do not read Appendix 14A) Lecture - Chapter 14 Exercise: 14-22 Problem: 14-1, 14-3, 14-5	3210 3855 3862 3863
Mon, Jan 28	2 hours	6	LONG-TERM FINANCIAL LIABILITIES (CON'T) Take up exercises and problems	
Wed, Jan 30	1 hour	7	SHAREHOLDERS' EQUITY Read: Chapters 15 (do not read Appendix A and B) Lecture - Chapter 15 Exercises: 15-3, 15-13, 15-14 Problem: 15-2	1530 & 1625 3240 & 3251 3610 & 3862 3863

Mon, Feb 4	2 hours	8	SHAREHOLDERS' EQUITY (continued) Take up exercises and problems	
Wed, Feb 6	1 hour	9	REVIEW (chapters 13,14,18)	
Fri Feb 8			TEST #1 - 5:30 PM - 7:30 pm (Chapters 13, 14, 18) SSC Rooms: 3014, 3018, 3022, 3024, 3026, 3028	
Mon, Feb 11	2 hours	10	COMPLEX FINANCIAL INSTRUMENTS Read: Chapter 16 Lecture: Chapter 16 Exercises: 16-1, 16-2, 16-11, 16-14 Problem: 16-1	1530 3855 & 3862 3863 & 3865 3870
Wed, Feb 13	1 hour	11	COMPLEX FINANCIAL INSTRUMENTS (CON'T) Take up exercises and problems	
Wed, Feb 20	1 hour	12	EARNINGS PER SHARE Read: Chapter 17 Lecture: Chapter 17 Exercises: 17-1, 17-8 Problem: 17-4, 17-6	3500 3862 3863
Feb 25-29			BREAK WEEK!!!!!!	
Mon, Mar 3	2 hours	13	EARNINGS PER SHARE (CON'T) Take up exercises and problems	
Wed, Mar 5	1 hour	14	PENSIONS & OTHER EMPLOYEE FUTURE BENEFITS Read: Chapter 19 Lecture: Chapter 19 Exercises: 19-13, 19-18 Problem: 19-4, 19-5	3461
Mon, Mar 10	2 hours	15	PENSIONS (continued) Take up exercises and problems	
Wed, Mar 12	1 hour	16	PENSIONS (continued) Take up exercises and problems REVIEW: Chapters 15, 16, 17	
Fri Mar 14			TEST #2 - 5:30 pm - 8:00 pm (Chapters 15, 16, 17) Natural Science room 1	
Mon, Mar 19	2 hours	17	LEASES Read: Chapter 20 & Appendix 20A Lecture: Chapter 20 Exercises: 20-5, 20-6, 20-14, 20-16 Problem: 20-10	3065

Wed, Mar 20	1 hour	19	LEASES (continued) Take up exercises and problems	
Mon, Mar 26	2 hours	20	LEASES (continued) Take up exercises and problems	1506
			ACCOUNTING CHANGES & ERROR ANALYSIS Read: Chapter 21 Lecture: Chapter 21 Exercises: 21-3, 21-18 Problems: 21-3, 21-9 (with tax implications)	
Wed, Mar 28	1 hour	20	ACCOUNTING CHANGES (continued) Take up exercises and problems	1506
Mon, Mar 31	2 hours	21	ACCOUNTING CHANGES (continued) Take up exercises and problems	
			STATEMENT OF CASH FLOWS Read: Chapter 22 Lecture: Chapter 22 Exercises: 22-1, 22-12 Problem: 22-6, 22-11	
Wed, April 2	1 hour	22	STATEMENT OF CASH FLOWS (continued) Take up exercises and problems	1540
Mon, April 7	2 hours	23	STATEMENT OF CASH FLOWS (continued) Take up exercises and problems	
Wed, April 9	1 hour	24	REVIEW: CHAPTERS 19, 20, 21, 22	
Thur Apr 10		26	Assignment due by 4:00 pm	
TBA			Final exam (covers Chapters 19,20,21,22)	