

The University of Western Ontario

Management and Organizational Studies 361b  
Intermediate Accounting II

Course Outline - S002 & S006  
January 2008- April 2008

DATE	SESSION	TOPIC AND ASSIGNMENT	CICA Ref.
Tue Jan 8	1	<b>INTRODUCTION TO INTERMEDIATE ACCOUNTING II</b>  <b>CURRENT LIABILITIES AND CONTINGENCIES</b> Lecture - Chapter 13	1000 & 1510 3110 & 3280 3290 & 3855
Thur Jan 10	2	<b>CURRENT LIABILITIES (continued)</b> Read: Chapter 13 Exercises: 13-1, 13-6, 13-10, 13-12	
Tue Jan 15	3	<b>CURRENT LIABILITIES (continued)</b> Problems: 13-1 (part a and b only), 13-14  <b>INCOME TAXES</b> Read: Chapter 18 Lecture - Chapter 18	3465
Thur Jan 17	4	<b>INCOME TAXES (continued)</b> Brief exercise: 18-9 Exercises: 18-2, 18-22, 18-25	
Tue Jan 22	5	<b>INCOME TAXES (continued)</b> Problems: 18-1, 18-6  <b>LONG-TERM FINANCIAL LIABILITIES</b> Read: Chapter 14 (Do not read Appendix 14A) Lecture - Chapter 14	3210 3855 3862 3863
Thur Jan 24	6	<b>LONG-TERM FINANCIAL LIABILITIES (CON'T)</b> Exercise: 14-22 Problem: 14-1	

Tue Jan 29	7	<b>LONG-TERM FINANCIAL LIABILITIES (CON'T)</b> Problems: 14-3, 14-5	
		<b>SHAREHOLDERS' EQUITY</b> Read: Chapters 15 (do not read Appendix A and B) Lecture - Chapter 15	1530 & 1625 3240 & 3251 3610 & 3862 3863
Thur Jan 31	8	<b>SHAREHOLDERS' EQUITY (continued)</b> Exercises: 15-3, 15-13, 15-14	
Tue Feb 5	9	<b>SHAREHOLDERS' EQUITY (continued)</b> Problem: 15-2	
		<b>REVIEW (chapters 13,14,18)</b>	
Thur Feb 7	10	<b>CLASS CANCELLED</b>	
<b>Fri Feb 8</b>		<b>TEST #1 - 5:30 PM - 7:30 pm (Chapters 13, 14, 18)</b> <b>SSC Rooms: 3014, 3018, 3022, 3024, 3026, 3028</b>	
Tue Feb 12	11	<b>COMPLEX FINANCIAL INSTRUMENTS</b> Read: Chapter 16 Lecture: Chapter 16	1530 3855 & 3862 3863 & 3865 3870
		Exercises: 16-1, 16-2, 16-11, 16-14	
Thur Feb 14	12	<b>COMPLEX FINANCIAL INSTRUMENTS (CON'T)</b> Problem: 16-1	
Tue Feb 19	13	<b>EARNINGS PER SHARE</b> Read: Chapter 17 Lecture: Chapter 17	3500 3862 3863
		Exercises: 17-1, 17-8 Problem: 17-4	
Thur Feb 21	14	<b>EARNINGS PER SHARE (CON'T)</b> Problem: 17-6	

Feb 25-29		<b>BREAK WEEK!!!!!!</b>	
Tue Mar 4	15	<b>PENSIONS &amp; OTHER EMPLOYEE FUTURE BENEFITS</b> Read: Chapter 19 Lecture: Chapter 19 Exercises: 19-13, 19-18 Problem: 19-4	3461
Thur Mar 6	16	<b>PENSIONS (continued)</b> Problem: 19-5	
Tue Mar 11	17	<b>LEASES</b> Read: Chapter 20 & Appedix 20A Lecture: Chapter 20  <b>REVIEW: Chapters 15, 16, 17</b>	3065
Thur Mar 13	18	<b>CLASS CANCELLED</b>	
Fri Mar 14		<b>TEST #2 - 5:30 pm - 8:00 pm (Chapters 15, 16, 17)</b> <b>Natural Science room 1</b>	
Tue Mar 18	19	<b>LEASES (continued)</b> Exercises: 20-5, 20-6, 20-14, 20-16 Problem: 20-10	
Thur Mar 20	20	<b>ACCOOUNTING CHANGES &amp; ERROR ANALYSIS</b> Read: Chapter 21 Lecture: Chapter 21	1506
Tue Mar 25	21	<b>ACCOUNTING CHANGES (continued)</b> Exercises: 21-3, 21-18 Problems: 21-3, 21-9 (with tax implications)	

Thur Mar 27	22	<b>STATEMENT OF CASH FLOWS</b> Read: Chapter 22 Lecture: Chapter 22	1540
Tue Apr 1	23	<b>STATEMENT OF CASH FLOWS (continued)</b> Exercises: 22-1, 22-12 Problem: 22-6, 22-11	
Thur Apr 3	24	<b>REVIEW: CHAPTERS 19, 20, 21, 22</b>	
Tue April 8	25	<b>CLASS CANCELLED if not behind</b>	
<b>Thur Apr 10</b>	26	<b>Assignment due by 4:00 pm</b>	
<b>TBA</b>		<b><i>Final exam (covers Chapters 19,20,21,22)</i></b>	