4110 FINANCIAL ACCOUNTING 2
COURSE OUTLINE AND ASSIGNMENT SCHEDULE
FOURTH TERM — SPRING, 1996

Week Ending	Lecture Topics	Text References	Suggested Weekly Problems
Jan. 5	- Factors in determining amortization of assets	Chap. 11	Read Chapter 11
Jan. 12	- Special depreciation systems and cost allocation	Chap. 11	E. 11–1, p. 565 P. 11–1, p. 572 (omit 4) P. 11–3, p. 573
Jan. 19	Acquisition, amortization and disposal of intangible assets including Goodwill and R & D	Chap. 12	E. 11–6, p. 567 E. 11–16, p. 571 P. 11–7, p. 576
Jan. 26	Accounting for and reporting current and contingent liabilities with special attention given to estimated liabilities	Chap. 13	E. 12–15, p. 614 P. 12–8, p. 622 E. 12–25, p. 617
Feb. 2	Bond issues and retirements	Chap. 14	E. 13–5, p. 663 E. 13–14, p. 666 P. 13–8, p. 671
Feb. 9	Long term notes and mortgages payable	Chap. 14	E. 14–5, p. 719 P. 14–3, p. 723 E. 14–7, p. 720
Feb. 16	Corporations - issue of shares for cash and other considerations - reacquisition of shares	Chap. 15	P. 14–5, p. 724 E. 14–10, p. 720 P. 14–10, p. 726
Feb. 23	Accounting related to retained earnings and various kinds of dividends Stock options and rights	Chap. 16 Chap. 17	E. 15–6, p. 765 P. 15–3, p. 768 P. 15–4, p. 769
Mar. 1	MID TERM EXAM	Chaps. 11, 12, 13, 14 & 15	
Mar. 8	Further complexities in computing E.P.S.	Chap. 17	E. 16–7, p. 804 P. 16–8, p. 812 E. 17–5, p. 857
Mar. 15	SPRING BREAK		
Mar. 22	- Temporary investments in equity securities - Cost and equity methods of accounting for long term investments	Chap. 18	E. 17–11, p. 859 P. 17–3, p. 866 P. 17–7, p. 869

Week Ending	Lecture Topics	Text References	Suggested Weekly Problems
Mar. 29	Inter period tax allocations Timing and permanent differences	Chap. 19	E. 18–1, p. 915 E. 18–13, p. 920 P. 18–9, p. 930
Apr. 5	- Review - Mid Term Exam	Chaps. 16, 17, & 18	
Apr. 12	Income tax loss carry backs and carry forward with and without "virtual certainty"	Chap. 19	E. 19-3, p. 975 P. 19-2, p. 982 P. 19–4, p. 983
April 19	- Pension liabilities and expense allocations - Pension Worksheets	Chap. 20	E. 19-7, p. 976 E. 19-14, p. 979 P. 19-8, p. 985
April 26	Accounting for leases – operating capital, financing and sales types	Chap. 21	E. 20–3, p. 1020 E. 20–7, p. 1021 P. 20–7, p. 1030
May 3	Cash flow and methods of preparing the S.C.F.P.	Chap. 23	E. 21–2, p. 1080 E. 21–5, p. 1082 P. 21–7, p. 1090
May 10	Accounting changes and techniques for error analysis and correction	Chap. 22	E. 23–5, p. 1198 E. 23–9, p. 1201 P. 23–8, p. 1214
May 17	REVIEW		P. 22-2, p. 1133 P. 22-8, p. 1139 P. 22-9, p. 1140
May 24	FINAL EXAMINATION	Chaps. 19–23	

EVALUATION:

MID TERM #1	-	30%
MID TERM #2	-	15%
FINAL EXAM	-	45%
PARTICIPATION	-	5%
COMPUTER ASSIGN.	-	5%
TOTAL		100%