

COURSE TITLE AND NUMBER: Intermediate Accounting II B 214

North Central Michigan College

NCMC MASTER COURSE SYLLABUS FOR YEARS 2001-2003

DIVISION/AREA: Business and Technology

DEPARTMENT:

DIVISION DIRECTOR: Robert J. Marsh, Ph.D., P.E.

ORIGINATOR: Jami Engle

DEAN OF INSTRUCTION: Timothy Dykstra, Ph.D.

TOTAL HOURS OF INSTRUCTION: 4 LECTURE: 4 LAB: 0 TOTAL CONTACT HOURS: 70.4

COURSE NUMBER: B 214

CREDIT HOURS:4

COURSE TITLE: Intermediate Accounting II

TRANSFERABLE YES: X NO: TO: LSSU AC 233

PREREQUISITE(S)/COREQUISITE(S)/ADVISORY: B 213

CATALOG DESCRIPTION:

A continuation of B 213, with additional study in accounting for corporate capital, stock, retained earnings, dividends, analysis, pensions, leases and cash flow statements.

GENERAL EDUCATION OUTCOMES:

- Think critically and analytically
- Independently acquire knowledge
- Select and use mathematical tools for problem solving and decision making

COURSE OBJECTIVES & OUTCOMES:

- * Prepare, analyze and identify the uses and limitations of an income statement, statement of retained earnings, balance sheet and cash flows statement
- * Define receivables and identify the different types of receivables.

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- * Identify major classifications of inventory, the items that should be included as inventory cost and the reasons why given inventory method is selected.
 - * Identify the nature and types of determinable current liabilities and identify and account for the various types of bond issues.
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METHODS OF INSTRUCTION: Lecture, case studies, in class assignments

METHODS OF EVALUATION:

Total points available for this course are 600. Points are earned as follows:

9 homework assignments @ 20 pts. each	180
4 tests @ 100 pts. each	400
Class Participation	<u>20</u>
Total points available	600

REQUIRED TEXTS: Intermediate Accounting, 10th Edition, Volume II, Kieso, Weygandt, & Warfield, Copyright 2001, John Wiley & Sons, Inc.

OPTIONAL SUPPLEMENTARY MATERIALS: None

Reasonable accommodations may be provided for students with documented physical, sensory, cognitive, systemic, and/or psychiatric disabilities. Please contact the Education Opportunity Program (EOP) at (231) 348-6687 to arrange services for this course.

TIME ALLOWANCE AND SEQUENCE OF INSTRUCTION:

WEEK #	READING FROM TEXT	ASSIGNMENTS
1	Chapter 15 Chapter 15	E2, E8, E11, E14
2	Chapter 16 Chapter 16	E4, E8, P8, P10

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3		Review for Test #1, Chapters 15 & 16.
4	<u>Test #1</u> , Chapters 15-16 Chapter 17	Homework due Ch. 15-16 E2, E6, E7, E11, E20, E23
5	Chapter 17 Chapter 17	
6	Chapter 18 Chapter 18	E2, E3, E6, E11, E22
7		Review for Test #2, Chapters 17 & 18
8	<u>Test #2</u> , Chapters 17-18 Chapter 21	Homework due Ch. 17-18 E2, E3, E6, E8, E11
9	Chapter 21 Chapter 22	E1, E2, E7, E10, E14
10	Chapter 22 Chapter 22	
		Review for Test #3 Chapters 21 & 22
11		
12	<u>Test #3</u> , Chapters 21-22 Chapter 23	Homework due Ch. 21-22 E4, E9, E10, E12
13	Chapter 23 Chapter 24	E3, E4, E23
14	Chapter 24 Chapter 25	E3, E4
15	Chapter 25	Review for Test #4
16	<u>Test #4</u> , Chapters 23-25 Review Test #4	Homework due Ch. 23-25

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APPROVED FOR ADOPTION BY THE CRD/AP COMMITTEE ON _____