

SD '00
RM

BU312 - INTERMEDIATE ACCOUNTING II
SPRING 2000

Text (Required): Chasteen, Flaherty and O'Conner, Intermediate Accounting, 6th Edition

Instructor: Pamela Okuna, C.P.A., M.B.A.

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Objective: This course will provide comprehensive coverage of the tools needed to prepare and evaluate corporate financial statements. This course will focus on the conceptual and technical problems in measuring earnings, cash flows and assets. By the end of the course you should be able to assess the financial position of a company, its cash flow, liquidity, capital structure, and evaluate the quality of its assets through an analysis of its financial statements.

Format: This course will issue lectures, homework, and examinations. Assigned chapters should be read before class, and assignments should be prepared to be turned in on due dates.

Examinations: Exams will include multiple choice questions, short essays, and problems.

Attendance: Attendance will contribute toward the final grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during his/her absence.

Grades:	Homework	210 [10 points each x 21]
	Exam I	100
	Exam II	100
	Final Exam	150
	Project	20
	Class Contribution	20
	Total	600

Grade guideline:	GRADE	POINTS	
	A	540	90 - 100%
	B	480	80 - 89%
	C	420	70 - 79%
	D	360	60 - 69%
	F	300	below 60%

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Contribution: Read the chapters, problems, cases prior to attending class, and be prepared to discuss them in class. Students earn points by attending class and actively participating in class discussions.

Exams/Quizzes: Examinations and quizzes will consist of a combination of multiple choice questions, problems, and matching questions.

* Late exams are discouraged except for emergencies.

Homework: Complete and be ready to turn in homework on the dates shown.
* Homework does not have to be perfect. Homework must show that a genuine attempt was made to solve the problem.

Tentative Assignment Schedule: The following schedule shows the chapters to be covered and the assignments. Students are expected to have read the assigned chapters before class, and completed the homework problems assigned. If you do not do all of the assigned homework problems, it will be very difficult to pass the course.

TENTATIVE ASSIGNMENT SCHEDULE

CLASS #	DATE	CHAPT	TOPIC	HOMEWORK
1	01/19		Introduction	
2	01/21	11	Plant Assets & Intangibles	E-11-1,3,5,11
3	01/24	11	Acquisition & Expenditures	E1 1-13,15,17,20,23
4	01/26	11		
5	01/28	12	Plant Assets & Intangibles	E12-2,6,7,9
6	01/31	12	Depreciation & Amortization	E12-14,17,18,19,20
7	02/02	12		
8	02/04	13	Financial Instruments: Equity	E-13-1,2,3,5,6
9	02/07	13		E-13-8,9,11,13,14,18
10	02/09	13		
11	02/11		Review for exam	
12	02/14		EXAM I	
13	02/16	14	Fin Instruments:Debt Sec	E14-1,2,3,6
14	02/18	14		E14-7,8,10,11,16,18
	02/21		HOLIDAY President's Day	
15	02/23	14		E14-20,22,27
16	02/25	14		
17	02/28	15	Leases	E15-1,3,4,6
18	03/03	15		E15-9,12,13,14,17
19	03/05	15		
20	03/07	16	Pensions & Post-Retirement	E16-2,3,4,7
21	03/10	16		E16-12,15,16,17
22	03/13	16		
23	03/15	16		
24	03/17		Review for exam	
25	03/20		EXAM II	
26	03/22	17	Accounting for Income Taxes	E17-1,2,3,7,11
27	03/24	17		E17-15,17,19,21
	03/27		SPRING BREAK	
	03/29		SPRING BREAK	
	03/31		SPRING BREAK	
28	04/03	17		
29	04/05	18	Stockholder's Equity	E18-1,2,5,6
30	04/07	18		E18-9,12,16,22
31	04/10	18		
32	04/12	18	In class project	
33	04/14	19	Accounting Changes & Error	E19-5,6
34	04/17	19		E19-10,11,12
35	04/19	19	In class project	
	04/21		HOLIDAY Good Friday	
36	04/24	19		
37	04/26	20	Earnings Per Share	E20-1,4,6,8,9
38	04/28	20		E20-13,14,15,18
39	05/01	20		
40	05/03	20		
41	05/05		Review for exam	
	05/08		FINAL EXAM (Monday 1030-1230)	