UNIVERSITY COLLEGE OF THE FRASER VALLEY

COURSE INFORMATION

DISCIPLINE/DEPARTMEN	T: Business Administration			IMPLEMENTATION DATE: Fall 1994		
				Re	evised:	October 1996
Bus 144 SUBJECT/NUMBER OF CO	— MIDCE		unting II	<u></u>	3	——
SUBJECT/NUMBER OF CO	JURSE	DESCRIPTI	VE TIILE	U	CFV CRE	DITS
CALENDAR DESCRIPTION partnerships, corporations - org marketable securities, cost and interpretation of financial states	ganization and sh equity method o	nareholders equ of accounting, s	ity, earnings tatement of o	per share, divide changes in financi	nds, bonds	payable, leases,
RATIONALE:						
COURSE PREREQUISITES 161 or 162 recommended. COURSE COREQUISITES:	•	ermission of in	structor, Ma	th 12 with a C+ or	r better reco	ommended, BUS
HOURS PER TERM FOR EACH	Lecture	45	hrs	Student D		15 hrs
STUDENT	Laboratory Seminar		hrs hrs	Learning Other - sp		15 hrs
	Field Experie	nce	hrs _			hrs
MAXIMUM ENROLMENT:	<u> </u>					
Is transfer credit requested?	Yes	No				
AUTHORIZATION SIGNAT	<u>ΓURES</u> :					
Course Designer(s): Lachlan	ı Whatley		Chairper	rson: W.R. (Dic		
				•	Curriculun	n Committee
Department Head: Janet 1	Falk		Dean:			

OUTLN95/01/dd

<u>SYNONYMO</u>	US COURSES:	
(a) replaces _	(course #)	
(b) cannot tal	(course #)	for further credit
SUPPLIES/M	IATERIALS:	
TEXTBOOK	S, REFERENCES, 1	MATERIALS (List reading resources elsewhere)
TEXTS: Larsen, Miller, Zin, Nelson, Financial Accounting Principles. 2nd Cdn. Optional: Study Guide to accompany above.		n, Nelson, Financial Accounting Principles. 2nd Cdn. Ed. MA, Irwin: 1993 uide to accompany above.
	McLachlin, Godier Norbry, Canadian:	r, Simply Accounting Workbook A Simulation Approach, 1994
OBJECTIVE	<u>S</u> :	
METHODS:		
STUDENT E	VALUATION PRO	CEDURE:
	nting Assignment	10%
Term test 1		15%
Term test 2		25%

A minimum of 50% is required on the final exam to pass Bus 144.

50%

Final Exam

Business 144 - Accounting II NAME & NUMBER OF COURSE

COURSE CONTENT

WK	CHAPTER	TOPIC
01	12	Current Liabilities
02	13	Payroll /Simply Accounting
03	14	Partnerships
04	Part V	Conceptual Framework
05		Test #1 - 15%
06	15	Corporations: Organization and Operations
07	16	Corporations: Retained earnings, EPS & dividends
08	17	Corporations: Bonds and Liabilities
09	15 /16 /17	Review of Corporations
10		Test #2 - 25%

Business 144 - Accounting II NAME & NUMBER OF COURSE

Assignments

Week	Exercises	Problems
1	12-3, 12-5, 12-6, 12-7, 12-8, 12-9, 12-10	12-2, 12-3, 12-4, 12-6, 12-7
2	13-1, 13-2, 13-3, 13-4, 13-5, 13-6, 13-7	13-1, 13-2, 13-4
3	14-1, 14-2, 14-3, 14-4, 14-5, 14-6, 14-7	14-2, 14-3, 14-4, 14-5, 14-6, 14-8
4	As per lecture handout	V-4A
5	Exam Review	
6	15-1, 15-4, 15-5, 15-6, 15-7, 15-11	15-1, 15-2, 15-4, 15-5
7	16-2, 16-2, 16-4, 16-5, 16-8, 16-9, 16-11	16-2, 16-3, 16-4, 16-5
8	17-1, 17-2, 17-3, 17-4, 17-5, 17-6, 17-10	17-3, 17-4, 17-5, 17-1, 17-2
9	As per tutorial	
10	Exam Review	
11	18-1, 18-2, 18-3, 18-4, 18-7, 18-8	18-1, 18-3, 18-5, 18-2, 18-4
12	19-1, 19-2, 19-3, 19-4, 19-5, 19-9	19-1, 19-1A, 19-3, ARP 19-1
13	Old Exam Questions	
11	18	Statement of changes in financial position Simply due: Pete's Propane
12	18	Statement of changes in financial position
13	19	Analyzing the financial statements
14		Review