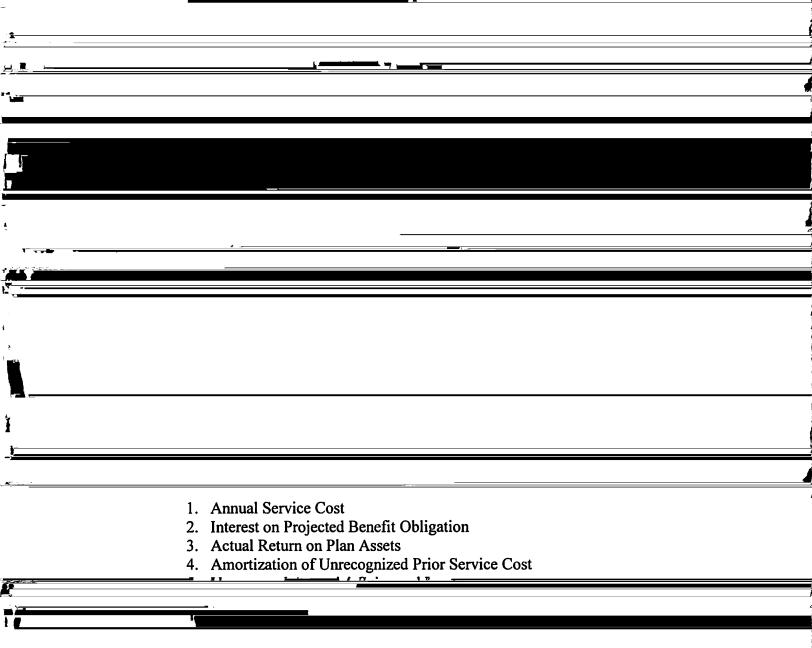


- A. Defined Contribution Plans
 - 1. 401(k) Plans (Employee)
 - 2. Keogh Plans (Small Business Owner)
 - 3. Third-Party Trustees
- B. Defined Benefit Plans Large Corporations
- C. Measurement of the Pension Liability
 - 1. Vested Benefit Obligation
 - 2 Accumulated Benefit Obligation



VIII. Dilutive Bond and Equity Securities (6 hours)

C. Appropriations of Retained Earnings

D_Statement of Changes of Stockholders' Equity

- A. Convertible Bonds
 - 1. Book Value Method
- B. Convertible Preferred Stock
- C. Stock Warrants Attached to Other Securities
 - 1. Proportional Method
 - 2. Incremental Method
- D. Long-Term Compensation Plans (Stock Options)

IX.	Earnings	Per	Share	(EPS) -	(3	hours)
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- A. Definitions
 - 1. Basic
 - 2. Diluted
- B. Weighted-Average Common Shares Outstanding
- C. Stock Splits and Dividends
- D. Diluted EPS Computations
 - 1. Convertible Securities
 - 2. Stock Options Treasury Stock Method
- E. Financial Statement Presentation of Earnings Per Share
- X. Semester Exams (3 hours)

IV. Evaluation Methods

The final grade for the course will be determined as follows:

VI. Special Resource Requirements

Each student will be required to purchase a semester subscription to the Wall Street Journal.

Each student will be required to purchase the CD resource accompanying the recommended Kieso textbook mentioned above.

VII. Bibliography

- Akresh, M. S., Dankner, H., and Latta, J. E. (1993, December). How to Handle FASB 112. Journal of Accountancy, 71-73.
- Bartsch, R. A. J., Read W. J., and Raghunandan, K. (1994, July). Accounting for Impaired Loans Under SFAS No. 114. The CPA Journal, 48-51.

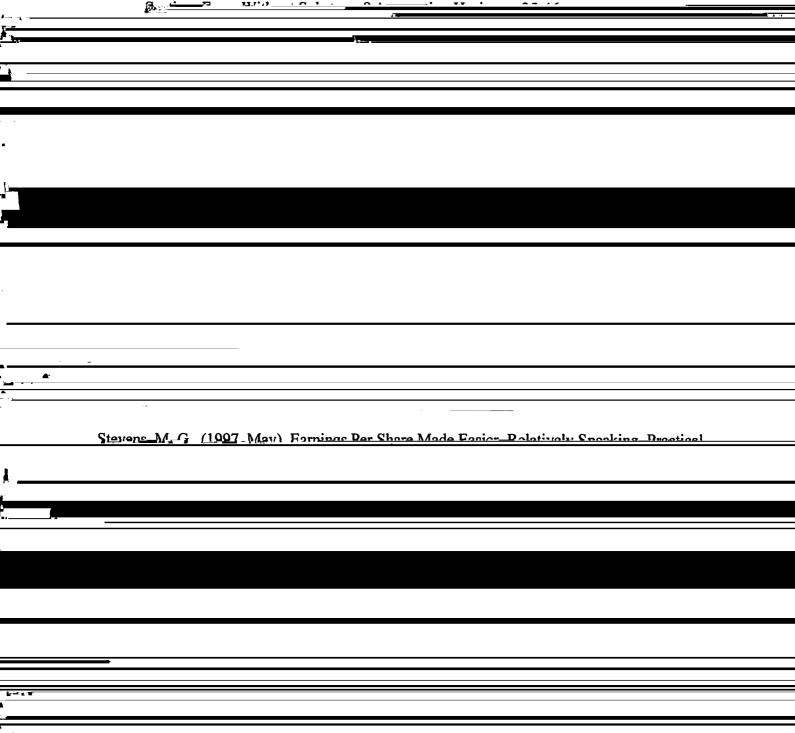
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Corporate Cashflow Magazine, 21-23.

- Epstein, M. J., and Pava, M. L. (1992, July). How Useful is the Statement of Cash Flows? Management Accounting, 52-56.
- Hall, J. O., and Aldrige, R. (1992, August). Illustrations of Leases Involving Land and Buildings. <u>The CPA Journal</u>, 58-61.

Peterson, C. A., Miller J. A., and Rimbey, J. N. (1996, April). The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends. <u>The Accounting Review</u>, 241-253.

Roberts, M. L., Samson, W. D., and Dugan, M. T. (1990, December). The Stockholders' Equity



Accountant, 44-48.

Strotman, R. J. (1991, April). Sale/Leaseback: Financing Tool for the '90s. <u>The CPA Journal</u>, 48-51.

Swenson, D. W., and Buttross, T. E. (1993, January). A Return to the Past: Disclosing Market

In addition, substantial changes in generally accepted accounting principles have occurred since the preparation of the previous course curriculum. The new syllabus incorporates these changes. Specifically, coverage will include: 1) accounting for a variety of short and long-term liabilities,

This new curricular format also represents part of a coordination of material anticipated to be covered in ACCT303 (New Course – Financial System Analysis) and ACCT304 (Course Revision – Intermediate Accounting I).

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2-Long-term investments in Equity securities a-Recording Long-term investments at date of acquisition b-Accounting and reporting for long-term investments in securities subsequent to acquisition using the cost method, the equity method the market value method (currently not in accordance with menerally accepted accounting principles)

AG 36 36 Barrier Accounting II