

INSTRUCTOR'S MANUAL
VOLUME II: CHAPTERS 14-26
TO ACCOMPANY

INTERMEDIATE ACCOUNTING

KIESO • WEYGANDT

GREG A. GRABER

E I G H T H E D I T I O N

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VOLUME II: CHAPTERS 14-26

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**INTERMEDIATE
ACCOUNTING**
E i g h t h E d i t i o n

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TWO-SEMESTER SEQUENCE SYLLABI

This two-semester sequence rearranges the chapter coverage slightly from the textbook order, is based on **three one-hour sessions per week** (42-45 sessions a semester), and schedules two or three interim exams, some quizzes, and a final exam. (All exams are 2 to 3 hours in length.) Appendices coverage is also included. Nine micro computer assignments using Lotus 1-2-3 are made along with 2 written papers. (FRP = Financial Reporting Problem; WA = Writing Assignment; GA = Group Assignment)

FIRST SEMESTER

Written Assignments;
C = Case; E = Exercise; P
= Problem; FRP =
Financial reporting
Problem

Meetings Reading from Text

Week 1

1	Introduction and Overview	None
2	Chapter 3, pp. 69-97	E4, E13, E22
3	Chapter 3, pp. 98-103 Perspective pp. 66-68	E25, P10, P11, P6

Week 2

4	Chapter 1, pp. 5-24, Perspective pp. 2-4	C8, FRP
5	Chapter 2, pp. 33-52	E1, E5, FRP
6	Chapter 4, pp. 137-161	C3, E2, E12

Week 3

7	Chapter 4	E13, P3, P9
8	Chapter 4, Appendix-A, pp. 161-167	P6, E17, Ethics Case
9	Chapter 5, pp. 189-209	C2, P7, C3

Week 4

10	Chapter 5, pp. 209-216 (Scan pp. 218-235)	P5, E6, E11, WA Handout Sol. P5-6(a)
11	EXAMINATION I (CHAPTERS 1, 2, 3, 4, and 5)	
12	Chapter 6, pp. 261-284, Perspective pp. 312-333	E4, E10, E19, E16, E7

Week 5

13	Chapter 6, pp. 285-289	P1, P3, P6, P8, Ethics Case
14	Chapter 7, pp. 315-325, Appx. A, pp. 348-350	E4, E5, P9
15	Chapter 7, pp. 325-347	E16, P7, P12, E20

FIRST SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments Etc.
<u>Week 6</u>		
16	Chapter 7, Appendix-B, p. 351-353	P19, P17, FRP
17	Chapter 8, pp. 376-391	E5, E16
18	Chapter 8, pp. 391-404	P3, P6, E27
<u>Week 7</u>		
19	Chapter 8	WR, EC2 (Ethics)
20	Chapter 9, pp 432-452	E3, E2, E16
21	Chapter 9, Appendix-A, pp. 453-457	E20, E21, E23
<u>Week 8</u>		
22	Chapter 9	P10, P12, FRP
23	Chapter 9, Perspective pp. 478-479	Q18, E24, E25, E26
24	EXAMINATION II (CHAPTERS 6, 7, 8, and 9)	
<u>Week 9</u>		
25	Chapter 19, pp. 939-954	C2, E5, E11
26	Chapter 19, pp. 954-965	E8, E12, P7
27	Chapter 19, Appendix-A, pp. 966-971	P8, P13
<u>Week 10</u>		
28	Chapter 19, pp. Perspective pp. 936-937	E13, E20
29	Chapter 13, pp. 622-638	E1, E3, E5
30	Chapter 13, pp. 639-650	E7, E8, P6
<u>Week 11</u>		
31	Chapter 13, Perspective pp. 668-669	P9, P10, E18
32	Chapter 10, pp. 480-497	E2, E9, E5
33	Chapter 10, pp. 497-504, Perspective pp. 479-480	E18, E25, E12
<u>Week 12</u>		
34	Chapter 10, Appendix A, 505-507	P9, GA2, FRP
35	Chapter 11, pp. 528-548	E10, E13, E15
36	Chapter 11, pp. 548-554	P2, P5, E8, E25, P8
<u>Week 13</u>		
37	Chapter 12, pp. 571-591	E15, P3, E16
38	Chapter 12	P4, C2, E17
39	Chapter 12, Appendix A, pp. 592-595 Appendix B, pp. 596-600	Q24, Q25, E20, P10, FRP

FIRST SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments Etc.
<u>Week 14</u>		
40	Chapter 2	C13, E5, C14
41	Review	
42	FINAL EXAMINATION (Comprehensive, with emphasis on CHAPTERS 19, 13, 10, 11, and 12.)	

SECOND SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments Etc.
<u>Week 1</u>		
1	Introduction, Perspective pp. 668-669	None
2	Chapter 14, pp. 670-692	C1, E1, E7
3	Chapter 14, 692-702	P8, E15, P12
<u>Week 2</u>		
4	Chapter 14, Appendix-A, pp. 702-714	E25, E26, P18
5	Chapter 15, pp. 734-757	E2, E8, C4, E9
6	Chapter 15	E11, P6, E14, FRP
<u>Week 3</u>		
7	Chapter 16, pp. 772-785	E4, C2, C3
8	Chapter 16, pp. 785-791	E8, C6, E16, FRP
9	Chapter 16, Appendix A, pp. 793-795	P8, P10, E18
<u>Week 4</u>		
10	EXAMINATION I (CHAPTERS 14, 15, and 16)	
11	Chapter 17, pp. 813-832	E2, E7, E6
12	Chapter 17, Perspective pp. 876-877	E12, E13, E11
<u>Week 5</u>		
13	Chapter 17, pp. 832-848	C6, E15, E20, E21
14	Chapter 17	E22, E23, E26
15	Chapter 17, Appendix-A, pp. 850-856	P9, FRP
<u>Week 6</u>		
16	Chapter 18, pp. 879-891	E1, E2, P5, P6
17	Chapter 18, pp. 891-903	E12, P8, E15
18	Chapter 18, Appendices A & B, pp. 904-914	E14, P15, P16
<u>Week 7</u>		
19	Chapter 20, pp. 991-1004	C1, E6, E2, E3
20	Chapter 20, pp. 1004-1021	E8, E9, E13, E15
21	Chapter 29, Appendix A, pp. 1023-1030; Perspective pp. 1054-1055	E19, E25, P3, E28
<u>Week 8</u>		
22	EXAMINATION II (CHAPTERS 17, 18, and 20)	
23	Chapter 21, pp. 1057-1074	E2, E3, E6
24	Chapter 21, pp. 1074-1089	E8, E10

SECOND SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments Etc.
<u>Week 9</u>		
25	Chapter 21	E11, E15, P1
26	Chapter 21, pp. 1091-1101	P8, E23, P10
27	Chapter 22, pp. 1121-1141	C3, E5, E2
<u>Week 10</u>		
28	Chapter 22, pp. 1141-1153	E6, E4, E14
29	Chapter 22	P3, P10, P11, P14
30	Chapter 22, pp. 1154-1159	P15, GA1
<u>Week 11</u>		
31	Chapter 23, pp. 1181-1196	C1, C4, C2
32	Chapter 23, pp. 1196-1205	E3, E2, GA
33	Chapter 23	P6, P7
<u>Week 12</u>		
34	EXAMINATION III (CHAPTERS 21, 22, and 23)	
35	Chapter 24, pp. 1229-1252	C4, E1, E2
36	Chapter 24, pp. 1252-1267	C1, E3, E4, E8
<u>Week 13</u>		
37	Chapter 24, Perspective, pp. 1298-1300	P1, P4
38	Chapter 24	P6, P7
39	Chapter 25, pp. 1301-1315	C3, E1, E4
<u>Week 14</u>		
40	Chapter 25, pp. 1315-1320	E10, E11, P1
41	Chapter 26, pp. 1345-1362	C2, C3
42	Chapter 26, pp. 1363-1373	C7, C10, C11
<u>Week 15</u>		
43	Chapter 26, Appendix A, pp. 1375-1386	E1, E4, E5
44	Review and Perspective, pp. 1342-1343	
45	FINAL EXAMINATION (Comprehensive with emphasis on CHAPTERS 24, 25, and 26.)	

ONE-SEMESTER COURSE SYLLABUS

Intermediate Accounting: This syllabus is prepared on the assumption that only one semester is available to cover **Intermediate Accounting**. In devising such a course, it is necessary that a number of topics be omitted or only partially discussed. It has also been assumed that a **conceptual orientation** must be given in such a course and therefore the use of case material from the textbook is emphasized. This syllabus is designed for three one-hour sessions per week, and forty-two sessions in total. In addition, three examinations are scheduled. No appendices are covered. Four micro computer assignments using Lotus 1-2-3 are made. (FRP = Financial Reporting Problem; WA = Writing Assignment; GA = Group Assignment; EC = Ethics Case.)

ONE SEMESTER

Meetings	Reading	Homework Assignments
<u>Week 1</u>		
1st session	Chapter 1	C8, C17
2nd session	Chapter 2	E1, E5, FRP, EC (Ethics)
3rd session	Chapter 4	C7, C3, E2
<u>Week 2</u>		
1st session	Chapter 4	P9, E13, FRP
2nd session	Chapter 5	C8, E3, E6
3rd session	Chapter 5	E11, FRP, GA
<u>Week 3</u>		
1st session	Chapter 7	C4, E5, P9, P7
2nd session	Chapter 7	C9, P2, P19, FRP, WA
3rd session	Chapter 8	C11, C7, E5, E6
<u>Week 4</u>		
1st session	Chapter 8	E21, E27, FRP, EC2 (Ethics)
2nd session	Chapter 9	E17, GA
3rd session	Chapter 9	C2, E19
<u>Week 5</u>		
1st session	Chapter 13	C3, C10, P2, E7
2nd session	Chapter 10	C7, E2, E9
3rd session	Chapter 10	E5, E15, E16, FRP
<u>Week 6</u>		
1st session	Chapter 11	C1, E6, E10
2nd session	Chapter 11	E19, E26, E13, FRP
3rd session	EXAMINATION	

ONE SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments
<u>Week 7</u>		
1st session	Chapter 12	C4, C7, E5, E22, FRP
2nd session	Chapter 14	C1, E1, E10
3rd session	Chapter 14	E15, P1, FRP
<u>Week 8</u>		
1st session	Chapter 18	E1, E2, P5, P6
2nd session	Chapter 18	E7, P8, P15, P16
3rd session	Chapter 15	E12, C4, FRP
<u>Week 9</u>		
1st session	Chapter 16	C2, E2, C6
2nd session	Chapter 16	P1, E9, FRP
3rd session	Chapter 17	C8, E2, E12, E13
<u>Week 10</u>		
1st session	Chapter 17	E15, C6, E21
2nd session	Chapter 19	C2, E7, E11
3rd session	Chapter 19	E18, FRP, WA
<u>Week 11</u>		
1st session	Chapter 20	C1, E6, E2, E3
2nd session	Chapter 20	E8, E9, E15, E25
3rd session	Chapter 21	E3, E5, E6
<u>Week 12</u>		
1st session	Chapter 21	E8, E9, E11, E20
2nd session	Chapter 22	C3, E5, E2, E6
3rd session	Chapter 22	P3, P11, P10, FRP
<u>Week 13</u>		
1st session	EXAMINATION	
2nd session	Chapter 23	C1, C3, E10
3rd session	Chapter 24	C4, E1, E2
<u>Week 14</u>		
1st session	Chapter 24	C1, E3, E4, E8
2nd session	Chapter 24	P1, P4, FRP
3rd session	Chapter 25	C3, E4, E10

ONE SEMESTER (Continued)

Meetings	Reading from Text	Written Assignments
<u>Week 15</u>		
1st session	Chapter 26	C2, C10, C11
2nd session	Chapter 26	E4, E5
3rd session	FINAL EXAMINATION	

THREE-QUARTER SEQUENCE SYLLABI

Intermediate Accounting: Three-quarter sequence, assuming three one-hour session per week and thirty sessions a quarter. Two interim exams and a final are scheduled. The amount and order of coverage is similar to that of the two-semester syllabi (one school year in length) in Part B. Three micro computer assignments per quarter using Lotus 1-2-3 are made along with one written paper assignment.

FIRST QUARTER

Meetings	Reading from Text	Written Assignments
1	Introduction	
2	Chapter 3, pp. 69-97	E4, E13, E22
3	Chapter 3, Appendix-A, pp. 98-103	E25, P10, P11, P6
4	Chapter 1, pp. 5-24	C8, FRP
5	Chapter 2, pp. 33-52	E1, E5, FRP
6	Chapter 2	E4, E6, EC
7	Chapter 5, pp. 189-209	C2, P7, C3
8	Chapter 5, Appendix-A (Scan pp. 218-235)	P5, E6, E11, WA
9	Chapter 6, pp. 261-284	E3, E4, E5, E7
10	Chapter 6, pp. 285-289	E11, P1, P3, E15, E17
11	Chapter 6	P4, P5, P6, P8
12	EXAMINATION I (CHAPTERS 1, 2, 3, 5, and 6)	
13	Chapter 7, pp. 315-325	E4, E5, P9
14	Chapter 7, pp. 325-347	E16, P7, P12, E20
15	Chapter 7	P13, P16
16	Chapter 7, Appendix-A, p. 348-350	P19, FRP, WA
17	Chapter 8, pp 376-391	E5, E16
18	Chapter 8, pp. 391-404	P3, P6, E27
19	Chapter 8	WA, EC2
20	Chapter 9, pp. 432-452	E3, E2, E16
21	Chapter 9	E20, E21, E23
22	Chapter 9	P10, P12, FRP
23	Chapter 9, Appendix-A, pp. 453-457	Q18, E24, E25, E26
24	EXAMINATION II (CHAPTERS 7, 8, and 9)	
25	Chapter 19, pp. 939-954	C2, E5, E11
26	Chapter 19, pp. 954-965	E8, E12, P7
27	Chapter 19, pp. 966-971	P8, P13
28	Chapter 19, pp. 936-937	E13, E20
29	Review	
30	FINAL—Comprehensive (with emphasis on Chapter 19)	