



Colegio de San Juan de Letran
Dominican Avenue, Abucay, Bataan
Library and Media Services

RESEARCH GUIDE: INTERMEDIATE ACCOUNTING 2

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RESEARCH GUIDES

INTERMEDIATE ACCOUNTING 2

I. SCOPE NOTE

This course provides an intensive study of the application of generally accepted accounting principles and financial pronouncements to the financial reporting and disclosure of current and noncurrent liabilities and stockholders' equity. bucks.edu

II. SEARCH AIDS (BT: Broader Term, RT: Related Term, NT: Narrow Term)

BT:

- Accounting

RT:

- Financial Statements
- Financial Reports
- Accounting Standards
- Accounting Transactions
- Financial Reporting Framework
- Investment Management
- Assets
- Liabilities
- Contingencies
- Investments
- Securities
- Bonds
- Notes Payable
- Leases
- Equity
- Dividend
- Cash Flow Statements
- Disclosure Requirements
- Income Tax
- Retirement Compensation System
- Retirement Pension
- Accounting Errors

NT:

- Inventories
- Intangible Assets
- Fixed Assets
- Investment Property
- Balance Sheet
- Short-Term Investments

- Long-Term Investments
- Long-Term Liabilities
- Environmental Liabilities
- Bond Valuation
- Capital Lease
- Operating Lease
- Shareholder Equity
- Stockholder Equity
- Pretax Financial Income
- Corporate Taxable Financial Income
- Corporate Income Tax
- Inter-period Tax Allocation
- Post-Retirement Benefits
- Trial Balance

III. INFORMATION RESOURCES

A. LIBRARY RESOURCES

Note: For the appropriate access credentials, please contact the Letran Bataan Library

➤ E-JOURNALS

- Journal of Accounting & Finance Research.
https://search.proquest.com/publication/publications_33611
- The Journal of Applied Business & Economics.
https://search.proquest.com/publication/publications_38282
- Issues in Accounting Education.
https://search.proquest.com/publication/publications_31655
- Accounting Horizons.
https://search.proquest.com/central/publication/publications_3330
- Accounting Education.
https://search.proquest.com/central/publication/publications_3412
- Journal of Accountancy.
https://search.proquest.com/central/publication/publications_41064

➤ E-THESES

- Jabir, E. (2019). The macroeconomics of real estate investing (Order No. 13419270). Available from ProQuest Central. (2218653227). Retrieved from <https://www.proquest.com/dissertations-theses/macroeconomics-real-estate-investing/docview/2218653227/se-2?accountid=190548>
- Costin, E. C. (2019). On social capital and financial reporting: Implications for earnings management and accruals perception (Order No. 13880021). Available from ProQuest Central. (2234457573). Retrieved from <https://www.proquest.com/dissertations-theses/on-social-capital-financial-reporting/docview/2234457573/se->

[2?accountid=190548](https://www.proquest.com/dissertations-theses/effect-comprehensive-income-presentation-on/docview/2124650623/se-2?accountid=190548)

- Huang, L. (2018). The effect of comprehensive income presentation on investor decisions (Order No. 10825376). Available from ProQuest Central. (2124650623). Retrieved from <https://www.proquest.com/dissertations-theses/effect-comprehensive-income-presentation-on/docview/2124650623/se-2?accountid=190548>
- Cobb, J. L. (2017). Critical and reflective thinking in an intermediate financial accounting course: An action research study (Order No. 10639872). Available from ProQuest Central. (1983475090). Retrieved from <https://search.proquest.com/docview/1983475090?accountid=190548>
- Meador, G. P. (2017). Ethical decision-making accounting competencies: Practitioners' perspectives (Order No. 10620512). Available from ProQuest Central. (1954045862). Retrieved from <https://search.proquest.com/docview/1954045862?accountid=190548>
- Chase, L. G. (2011). Student experiences of a developmental shift in reflective judgment in one intermediate accounting I classroom: A qualitative study (Order No. 3493182). Available from ProQuest Central. (920512683). Retrieved from <https://search.proquest.com/docview/920512683?accountid=190548>
- Desai, V. (2007). Change in the indian accounting profession: Three studies related to the entry of the big four accounting firms in india (Order No. 3377810). Available from ProQuest Central. (304745211). Retrieved from <https://search.proquest.com/docview/304745211?accountid=190548>
- Gonzalez, B. A. (2012). A case study for financial feasibility of automated costing support in a small machine shop (Order No. 1529152). Available from ProQuest Central. (1152530433). Retrieved from <https://search.proquest.com/docview/1152530433?accountid=190548>
- Li, J. (2009). Accounting conservatism, debt contracts and financial institutions (Order No. 3388472). Available from ProQuest Central. (304862361). Retrieved from <https://search.proquest.com/docview/304862361?accountid=190548>
- Azoulay, A. (2001). The use of the transition cost accounting system to compare costs of treatment between Canada and the united states: Methodological issues based on the case of acute myocardial infarction (Order No. MQ70374). Available from ProQuest Central. (304767593). Retrieved from <https://search.proquest.com/docview/304767593?accountid=190548>

B. OPEN ACCESS

➤ FREE E-BOOKS

- Kieso, Donald E. (2016). Intermediate Accounting, 11th ed. Canada: John Wiley & Sons Canada, Ltd. <https://www.pdfdrive.com/intermediate-accounting-e176586327.html>
- Spiceland, J. David. (2013). Intermediate Accounting, 7th ed. USA: McGraw-Hill Companies. <https://www.pdfdrive.com/intermediate-accounting-e170512833.html>
- Stice, Earl K. (2012). Intermediate Accounting, 18th ed. USA: South-Western, Cengage Learning. <https://www.pdfdrive.com/intermediate-accounting-e192223305.html>
- Nikolai, Loren. (2010). Intermediate Accounting, 11th ed. USA: South-Western Cengage Learning. <https://www.pdfdrive.com/intermediate-accounting-e156918476.html>

- Stice, James D. (2007). Intermediate Accounting, 16th ed. USA: Thomson South-Western. <https://www.pdfdrive.com/intermediate-accounting-16th-edition-e162150787.html>
- Englard, Baruch. (2007). Schaum's outline of Intermediate Accounting II, 2nd ed. USA: McGraw-Hill Companies, Inc. <https://www.pdfdrive.com/schaums-outline-of-intermediate-accounting-ii-e184929494.html>
- Kieso, Weygandt, and Warfield. (2011). Intermediate Accounting IFRS Edition. New Jersey: John Wiley & Sons, Inc. <https://www.pdfdrive.com/financial-accounting-and-accounting-standards-d4783359.html>
- Financial and Management Accounting (2013). SAP Business by Design. <https://www.pdfdrive.com/financial-and-management-accounting-d5126265.html>
- Holm, Len. (2018). Cost accounting and financial management for construction project managers. London: Routledge Taylor & Francis. <https://www.pdfdrive.com/cost-accounting-and-financial-management-for-construction-project-managers-e176317184.html>
- Duchac, Jonathan E. (2007). Financial Accounting an Integrated Statements Approach, 2nd edition. Australia: Thomson & Learning. <https://www.pdfdrive.com/financial-accounting-an-integrated-statements-approach-e165163629.html>

➤ FREE E-JOURNALS

- Accounting History. <https://journals.sagepub.com/home/ach>
- Open Journal of Accounting. <https://www.scirp.org/journal/ojacct/>
- Accounting and Business Research. <https://www.tandfonline.com/toc/rabr20/current>
- Journal of Accounting Research. <https://onlinelibrary.wiley.com/journal/1475679x>
- Accounting Research Journal. <https://www.emerald.com/insight/publication/issn/1030-9616>
- The CPA Journal. <https://www.cpajournal.com/>
- National Accounting Review. <https://www.aimspress.com/journal/NAR>

➤ FREE E-THESES

- Bentley, A. B. (2019). Inversed Learning in an Intermediate Accounting Course. (Thesis). East Tennessee State University. Retrieved from <https://dc.etsu.edu/etd/3533>
- Cobb, J. L. (2016). Critical and reflective thinking in an intermediate financial accounting course : an action research study. (Thesis). Texas Christian University. Retrieved from <https://repository.tcu.edu/handle/116099117/20628>
- Grech, E. (2013). Implementing Cooperative Learning and Concept Mapping: Their Impact on Student Learning and Attitudes in Intermediate Accounting. (Masters Thesis). University of Toronto. Retrieved from <http://hdl.handle.net/1807/42620>
- Carter, F. L. (2011). Accounting for a simulated investment portfolio: Active learning pedagogy in intermediate accounting. (Thesis). Columbus State University. Retrieved from https://csuepress.columbusstate.edu/bibliography_faculty/5
- Bravidor, Marcus. (2017). Students, Standards, and Survivors: Empirical Evidence on Accounting Students' Career Choices, the Costs and Benefits of Accounting Services, and the Peer Review Process in Academic Accounting. Germany: Universitaet Bayreuth.

<https://www.proquest.com/dissertations-theses/students-standards-survivors-empirical-evidence/docview/1969914320/se-2?accountid=190548>

- William, Brian. (2016). Financial Accounting Standards, Audit Profession Development, and Firm-Level Tax Evasion. Doctoral Dissertations. University of Oregon. <https://www.proquest.com/dissertations-theses/financial-accounting-standards-audit-profession/docview/1762742596/se-2?accountid=19054>
- Cheng, Xu. (2017). Applying the Theory of Planned Behavior to Influence Auditors' Knowledge-Sharing Behavior. Graduate Theses and Dissertations. <https://scholarcommons.usf.edu/etd/6691>
- Snow, Neal Michael. (2015). Retail Investors' Perceptions of Financial Disclosures on Social Media: An Experimental Investigation Using Twitter. Graduate Theses and Dissertations. <https://scholarcommons.usf.edu/etd/5880>
- Haider, S. (2015). Exploring the Relationship between Changes in Accounting Policies and Valuation of Australian Banking Firms. (Doctoral Dissertation). Victoria University. Retrieved from <http://vuir.vu.edu.au/31006/>
- Ortega, X. D. (2012). The trade-off between accounting comparability and representational faithfulness with mandatory international financial reporting standards option. (Doctoral Dissertation). University of Utah. Retrieved from <http://content.lib.utah.edu/cdm/singleitem/collection/etd3/id/1919/rec/2700>

C. PROFESSIONAL ORGANIZATIONS

- International Federation of Accountants. <http://www.ifac.org/>
- National Association of Black Accountants. <https://www.nabainc.org/>
- Association of International Accountants. <https://www.aiaworldwide.com/>
- Governmental Accounting Standards Board. <https://www.gasb.org/home>
- Institute of public Accountants. <https://www.publicaccountants.org.au/>
- Business Perspective. <https://businessperspectives.org/j-accounting-and-financial-control/issue265/the-role-of-accounting-in-sustainable-development>
- Accounting. <https://www.onlinecollege.org/guides/accounting/>
- AICPA. <https://www.aicpa.org/>
- The Association of Accountants and Financial Professional in Business. <https://www.imanet.org/?ssopc=1>
- National Society of Accountants. <https://www.nsacct.org/home>
- American Accounting Association. <https://aaahq.org/>
- Professional Association of Small Business Accountants. <https://www.pasba.org/>

D. OTHER RELATED WEB PORTALS

- Accounting Web. <https://www.accountingweb.com/>
- Accounting Today. <https://www.accountingtoday.com/>
- Insightful Accountant. <https://www.intuitiveaccountant.com/>
- Accounting Tools. <https://www.accountingtools.com/>
- CPA Practice Advisor. <https://www.cpapracticeadvisor.com/>
- New Accountant. <http://www.newaccountantusa.com/>
- Accounting and Business. <https://www.accaglobal.com/gb/en.html>
- The Association of International Accountant. <https://www.aiaworldwide.com/>

- Study.Com. <https://study.com/academy/course/accounting-201-intermediate-accounting-i.html>
- Accounting Coach. <https://www.accountingcoach.com/>

E. RELATED RESEARCH GUIDES

- Southern Methodist University. <https://buslibguides.smu.edu/accounting>
- University of Miami Libraries. <https://sp.library.miami.edu/subjects/ACC632>
- University of Toronto Library. <https://guides.library.utoronto.ca/UTSCMGAC02>
- University of St. Thomas Libraries. <https://libguides.stthomas.edu/acct312>
- Randolph Community College. <https://libguides.randolph.edu/acc220/websites>
- Algonquin College. <https://www.algonuincollege.com/online/courses/intermediateaccounting-i/>
- Carroll Community College.
<https://www.carrollcc.edu/sites/carroll/templates/coursedetail.aspx?ID=543&programID=16250&majorID=16250>
- Alfaisal University Library. <https://libguides.alfaisal.edu/acc301/articles/journals>
- Northwestern Libraries. <https://libguides.northwestern.edu/accounting>
- NC State University Library. <https://www.lib.ncsu.edu/guides/accounting>

IV. TUTORIALS

- Investment Property. <https://www.youtube.com/watch?v=eRgLOCCZce0>
- Noncurrent Asset Held for Sale. https://www.youtube.com/watch?v=wB6_9BQYCwY
- Income Statement (Filipino). <https://www.youtube.com/watch?v=DZKATCo-NSg>
- Shareholders' Equity Part 1 (Composition and Issuance).
<https://www.youtube.com/watch?v=qmqRZmsqYnY>
- Shareholders' Equity Part 2 (Delinquency and Preference Shares).
<https://www.youtube.com/watch?v=NfK25FqeOmk>
- Shareholders' Equity Part 3 (Treasury Shares, Donated Shares, and Stock Rights).
<https://www.youtube.com/watch?v=hSvjZyRzS9Q>
- Dummies: A Wiley Brand. <https://www.dummies.com/business/accounting/intermediate-accounting-for-dummies-cheat-sheet/>
- Farhat Lectures CPA Credits. <https://farhatlectures.com/>
- Stuvia. <https://www.stuvia.com/book/intermediate-accounting/9781118443965>
- Guru 99. <https://www.guru99.com/accounting.html>
- The Classroom. <https://www.theclassroom.com/learn-intermediate-accounting-6565479.html>
- Udemy. <https://www.udemy.com/course/intermediateaccounting/>

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