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ACCT 413.01: Advanced Accounting Topics

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ACCT 413
Advanced Accounting Topics
Spring 2004

Instructor: Joseph A. Weber
Office: GBB 365
Telephone: 243-4182
Required Texts: Modern Advanced Accounting, E. John Larsen, Ninth edition
Intermediate Accounting, Spiceland, Sepp, and Tomassini, Updated 2nd Edition, or *Third edition*

| DATE | CHAPTER | ASSIGNMENT |
|------|---------|---------------------------------------------------------------------------------|
| Jan. | 27 | Introduction |
| | 29 | Chapter 21 (SST) Accounting Changes & Error Correction E21-1,2,5,6;P21-2,12 |
| Feb. | 3 | Chapter 21 (SST) Handout problem; P21-6,14 |
| | 5 | Chapter 21 (SST) E21-19,20,22,24,26; P21-18 |
| | 10 | Chapter 2 (L) Partnerships: Organization & Operation pp.29-44 E2-2,3,6; P2-3,4 |
| | 12 | Chapter 2 (L) pp.44-56 E2-10,13,17,18;P2-2 |
| | 17 | Chapter 3 (L) Partnerships: Liquidation & Incorporation E3-2,3,5,6;;P3-5,6 |
| | 19 | Chapter 3 (L) E3-4, 7; P3-2,4,10,11 |
| | 24 | Chapter 4 (L) Branch Accounting E4-2,7,12;P4-5 |
| | 26 | Chapter 4 (L) P4-2,7 (b&c),8,10(a&b) |
| Mar. | 2 | Midsemester Exam #1 |
| | 4 | Chapter 11 (L) Accounting for Foreign Currency Transactions E11-2,4,6,7;P11-3 |
| | 9 | Chapter 11 (L) E11-8,9;P11-1,2,4 |
| | 11 | Chapter 12 (L) Translation of Foreign Currency Statements E12-2,3,5,7,8; P12-7a |
| | 16 | Chapter 13 (L) Segments/Interim Reporting E13-3,5,7,10,11,12,14 |
| | 18 | Chapter 14 (L) Bankruptcy: Liquidation & Reorganization E14-2,3,11,13,14;P14-3 |
| | 23 | Chapter 15(L) Estates & Trusts E15-6,8,10,12;P15-2 |
| | 25 | Midsemester Exam #2 |
| Apr. | 30 | Spring Break |
| | 1 | Spring Break |
| | 6 | Chapter 1 (L) Ethics Review Questions;E1-1 |
| | 8 | Chapter 16 (SST) Accounting for Income Taxes E16-1,2,4,5,6 |
| | 13 | Chapter 16 (SST) E16-8,11,12,13; P16-9 (E16-8,11,13,14; P16-9) |
| | 15 | Chapter 16 (SST) E16-20,21,24,25; P16-10 (E16-21,22,25,26; P16-10) |

| | | | |
|-----|----|---------------------------------------------------|-------------------------------------------------------|
| | 20 | Chapter 17 (SST) Pensions | E17-1,2,3,4,5; P17-6 |
| | 22 | Chapter 17 (SST) | E17-8,9,10; P17-10 |
| | 27 | Chapter 17 (SST) | E17-14,15,17,18; P17-13 (E17-14,15, 21,19; P17-13) |
| | 29 | Study day--No class | |
| May | 4 | Chapter 18 (SST) (Part A) Postretirement Benefits | E18-1,2,6; P18-5 |
| | 6 | Chapter 18 (SST) (Part B) | E18-11,14,16,17,19,22 |

Mid-Term Exam #3

Monday, May 10, 1:10-3:10

GRADES: The course grade will be based on the following:

- | | | |
|-----|--------------------------------------------------------------------------------------|--------------------------|
| (a) | Mid-term Examination #1 | 100 points |
| | Mid-term Examination #2 | 100 points |
| | Mid-term Examination #3 | <u>100 points</u> |
| | Total | <u>300 points</u> |
| (b) | Your class attendance, completion of homework and participation in class discussions | |
| (c) | The instructors' evaluation of (a) and (b) above | |

HOMEWORK:

All but the assignments for the day preceding an exam will be collected. Assignments will be reviewed for format, neatness, completeness and evidence of effort, but not "correctness". Late homework will not be accepted. You are encouraged to make corrections on the assignments (using a different color pen or pencil) as it is discussed in class. Assignments may change with advance notice. You are responsible for these changes.

Completion of the assignments prior to each class period is an absolute necessity for the successful completion of this course and the fulfillment of criteria (b) for grading above. Students will be asked to provide answers to the homework problems during the class discussions. The answer key to the homework problems will be posted on the GBB computer system on the day after completion of a chapter. You can access it only in the GBB Labs at Sentinel/Classes/JWeber/ACCT 413. If you lose this syllabus, there is also a copy posted there.

NOTES:

I will ONLY sign drop slips until March 9th, the last day to drop/add courses per the class schedule calendar.

To be enrolled in ACCT 413, you must have successfully completed ACCT 311.

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