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Spring 1-2004

### 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)
	5	Chapter 21 (SST)
		Handout problem; P21-6,14 E21-19,20,22,24,26; P21-18
	10	Chapter 2 (L) Partnerships: Organization & Operation pp.29-44
	12	Chapter 2 (L) pp.44-56
		E2-2,3,6; P2-3,4 E2-10,13,17,18;P2-2
	17	Chapter 3 (L) Partnerships: Liquidation & Incorporation
	19	Chapter 3 (L)
		E3-2,3,5,6;P3-5,6 E3-4, 7; P3-2,4,10,11
	24	Chapter 4 (L) Branch Accounting
	26	Chapter 4 (L)
		E4-2,7,12;P4-5 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)
	11	Chapter 12 (L) Translation of Foreign Currency Statements
		E11-8,9;P11-1,2,4 E12-2,3,5,7,8; P12-7a
	16	Chapter 13 (L) Segments/Interim Reporting
	18	Chapter 14 (L) Bankruptcy: Liquidation & Reorganization
		E13-3,5,7,10,11,12,14 E14-2,3,11,13,14;P14-3
	23	Chapter 15(L) Estates & Trusts
	25	Midsemester Exam #2
		E15-6,8,10,12;P15-2
Apr.	30	Spring Break
	1	Spring Break
	6	Chapter 1 (L) Ethics
	8	Chapter 16 (SST) Accounting for Income Taxes
		Review Questions;E1-1 E16-1,2,4,5,6
	13	Chapter 16 (SST)
	15	Chapter 16 (SST)
		E16-8,11,12,13; P16-9 (E16-8,11,13,14; P16-9) 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>        |
|     | <b>Total</b>   | <b><u>300 points</u></b> |
| (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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