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ACCT 413.01: Advanced Accounting Topics

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UNIVERSITY OF MONTANA
ACCOUNTING 413 – ADVANCED ACCOUNTING TOPICS
FALL 2001 – COURSE OBJECTIVES AND POLICIES

INSTRUCTOR: Gary A. Porter

OFFICE: GBB 360 – Phone: 243-6702: Email: gary.porter@business.umt.edu

OFFICE HOURS: Tuesdays and Thursdays: 9:00a.m.-11:00 a.m., 3:30p.m.-4:30p.m.

I will also be available by appointment.

COURSE OBJECTIVES:

1. To develop an understanding of the conceptual structure of accounting.
2. To examine this conceptual structure in the context of present-day generally accepted accounting principles.
3. To develop the ability to apply critical and analytical skills toward the solution of problems concerning a variety of corporate and partnership reporting issues.

COURSE POLICIES:

1. Course prerequisites: Junior standing in business and ACCT 312
2. Drop date: The last day to drop is October 15. No drops will be signed after this date. (NOTE: This date is too late for a refund).
3. Textbooks: We will be using a customized package from McGraw-Hill Irwin. The package consists of select chapters from Advanced Accounting, Fifth Edition, Baker, Lembke and King and other chapters from Intermediate Accounting, Second Edition, Spiceland, Sepe and Tomassini. The study guide for both texts is optional.

BASIS OF GRADE: Your grade in the course will be based on the following elements:

Exam No. 1:	80 points
Exam No. 2:	80 points
Final Exam:	80 points
Internet/Annual Report Assignment:	30 points
Homework:	<u>30</u> points
Total possible points	<u>300</u> points

Examinations: All exams must be taken at the assigned times, unless evidence of compelling reasons for not taking the exam can be provided to me prior to the exam.

Internet Assignment: Early in the course you will be introduced to the financial statements of Morrison Knudsen Corporation. Throughout the semester additional references will be made to this and other companies' statements as a way of linking concepts in the textbook to the real world. You will be asked to pick another real company, answer a series of questions and perform some basic analysis for this company by accessing the company's 10k on the internet or its annual report. The details of the assignment and its due date will be announced in the early part of the semester.

Homework: You are strongly encouraged to read the pages assigned and attempt the exercises and problems assigned prior to coming to class each day. Homework exercises and problems will be collected at the class meeting following the last day a particular chapter is discussed in class. Homework must be turned in on the day collected to receive any credit. Homework will be checked for completeness, not total accuracy. Some but not all of the homework exercises and problems will be discussed in class. You are encouraged to make corrections prior to turning in your homework. Finally, homework points are based on homework turned in and credit received as a percent of total points possible on all homework assigned. For example, if you get credit for 90% of the homework assigned, you will get 27 points.

Attendance: While I will not take attendance, your attendance and participation are essential to an understanding of the course material.

The faculty and staff of the School of Business Administration at The University of Montana-Missoula are committed to excellence in innovative experiential learning and professional growth through research and service.

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FALL 2001 – COURSE SYLLABUS – PORTER

WEEK	DATE	CHAPTER	TOPIC	READING	HOMEWORK		
				PAGES	EXERCISES	PROBLEMS	
1	9/4	14B	SEC Reporting				
	9/6	14B	Continued	771-789	1,2,4		
2	9/11	11B	Foreign currency transactions	587-599	2,3,6,7,8		
	9/13	11B	Continued	600-616	9,15	21	
3	9/18	11B	Continued	620-631		27,28,29	
	9/20	12B	Foreign currency translation	654-673	5,6,9	21	
4	9/25	12B	Continued	673-679	7,10,12	23,24	
	9/27	8S	LIFO inventory issues	359-362	19,20	9,10	
5	10/2	9S	Continued	394-397	15,16	8,9	
	10/4	EXAM NO. 1: Chapters 14(B), 11(B), 12(B), 8(S), and 9 (S)					
6	10/9	17S	Pensions	784-791	4		
	10/11	17S	Continued	791-799	2,5	1,2	
7	10/16	17S	Continued	799-806	3,9,10,12	3,4	
	10/18	17S	Continued	807-817	13,14,19	8,14	
8	10/23	16S	Income taxes	728-740	1,8,9,10	9	
	10/25	16S	Continued	741-749	5,11,12,13	3,5	
9	10/30	16S	Continued	749-754	20,21,22,23,24		
	11/1	16S	Continued	754-763	29	8,10	
10	11/6	EXAM NO. 2: Chapters 17(S) and 16(S)					
	11/8	21S	Accounting changes/errors	982-990	5		
11	11/13	21S	Continued	990-993	1,2,3,6	2	
	11/15	21S	Continued	993-998	12	4,5	
12	11/20	21S	Continued	999-1007	26	14,15,18	
	11/22	NO CLASS – THANKSGIVING					
13	11/27	15B	Partnerships	801-813	1,2,4	12	
	11/29	15B	Continued	813-836	6,7,9	15,17	
14	12/4	16B	Partnership liquidations	857-867	3,4	14	
	12/6	16B	Continued	868-878	6	20	
15	12/11	20B	Corporations in financial difficulty	1106-1110 1121-1133		12	
	12/13	20B	Continued	1133-1137	9	14	
	12/17	FINAL EXAM (3:20PM-5:20PM): CHAPTERS 21(S), 15(B), 16(B), and 20(B)					

NOTE: A “B” NEXT TO THE CHAPTER NUMBER REFERS TO THE ADVANCED TEXT (BAKER)

AND A “S” NEXT TO THE CHAPTER NUMBER REFERS TO THE INTERMEDIATE TEXT (SPICELAND)