

Intermediate Accounting III
ACCT 308
Spring, 2010

Instructor: Dr. David Koeppen

Office B214-B

Office Hours: 10:00 a.m.-12:30 p.m. MWF; 5:00-6:00 p.m. T.
 Other hours by appointment!

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Prerequisites: AC 306 and upper division standing.

Required Texts: Intermediate Accounting, Fifth Edition, by Spiceland, Sepe, Nelson, & Tomassini.
Essentials of Accounting for Governmental and Not-For-Profit Organizations, Ninth Edition, by Copley.

Objectives: To further the student's understanding and knowledge of financial reporting; to understand and prepare the statement of cash flows; to learn how to analyze, correct and account for errors and accounting changes; and to develop an awareness of issues associated with derivatives and international financial reporting standards.

In addition, governmental and not-for-profit reporting is introduced. Finally, the student's communication skills will be used to further develop an understanding of these financial reporting topics.

Grading:	Examination I	60 points
	Examination II	60
	Examination III	60
	Examination IV	60
	Case/Paper	40
	Homework	<u>40</u>
	Total	<u>320</u>

Grade	Points		Percent	
	High	Low	High	Low
A+	320	310	100	97
A	309	298	96	93
A-	297	288	92	90
B+	287	278	89	87
B	277	266	86	83
B-	265	256	82	80
C+	255	246	79	77
C	245	234	76	73
C-	233	224	72	70
D+	223	214	69	67
D	213	202	66	63
D-	201	192	62	60
F	191	0	59	0

- Examinations:** Four examinations will be given. Each examination is worth 60 points. Students must take all four examinations!
- Homework:** Is collected at the end of each period in which the cases, exercises, or problems are covered in class. For each assigned case, exercise, or problem not turned in, one point will be deducted. Late homework will receive one-half credit. For each ten items turned in late, or not turned in at all, the student's grade will be reduced by one letter grade.
- Case/Paper:** Papers should range from three to four pages in length, typed and double-spaced. Papers are to be based on a case distributed by the instructor, and must include at least three outside sources, two of which must be from the professional accounting literature. Papers will be graded on the basis of organization (10 pts.), content (20 pts.), and style (10 pts.). Papers should conform to the COBE Writing Style Guide which is available on the COBE website at <http://COBE.boisestate.edu>. Check it out and USE it!!!
- Attendance & Participation** It is your responsibility to attend class. Students choosing not to attend class on a regular or timely basis should not expect to do well and should be prepared to suffer the consequences. Since classroom discussion greatly enhances the learning experience, it is essential each and every student participate. The instructor reserves the right to raise (or lower) a student's mathematically derived grade by one letter grade based upon his perception of a high (low) level of participation.
- Please be considerate of your fellow students by arriving on time—before the instructor begins class!
- Academic Dishonesty:** Cheating or plagiarism will not be tolerated in any form. If cheating or plagiarism are discovered, the student(s) involved will receive a zero on the item to be submitted for grading.
- Other:** The instructor reserves the right to use quizzes or other methods of examining student knowledge as he considers necessary in the circumstances. These items may increase the total number of points possible.

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Date	Topic	Chapter	Problem Assignment
Jan. 20	Introduction	--	--
22	Cash Flows	21	E21-1, read E24-13 handout.
25			E21-30.
27			P21-2 (indirect), E21-27.
29			P21-3.
Feb. 1	Examination I Last day to withdraw!	--	--
3	Return exam	20	E20-4.
5	Changes and Errors		E20-2, E20-3.
8			E20-16, E20-9.
10			E20-17, P20-8.
12			P20-15, P20-13.
15	President's day holiday		--
17	Derivatives	App. A	EA-1.
19			EA-2, EA-3.
22			PA-2.
24	Int'l Financial Reporting	Supplement	
26			Problem 1.
Mar. 1	Last day to drop!		Problem 2.
3	Examination II	--	--
5	Return exam	--	--
8	Governmental reports	1,2	Even-numbered MC Chapters 1 & 2.
10			2-3.
12	Budgeting	3	Even-numbered MC Chapter 3, 3-5.
15			3-10 (part a).
17			3-10 (parts b - e).
19	Transactions	4	Even-numbered MC Chapter 4.
22			4-7, 4-8.
24			4-12.
26			
29	Spring break!	--	--
31	Spring break!	--	--
April 2	Spring break!	--	--
5	Examination III	--	--
7	Return exam	--	--
9	Other funds	5	Even-numbered MC Chapter 5.
12			5-6, 5-7.
14			5-12.
16	Proprietary funds	6	Even-numbered MC Chapter 6.
19			6-6, 6-7 (a).
21	Fiduciary funds	7	MC Chapter 7.
23			7-6.

26 28 30	Government-wide financial statements	8	Even-numbered MC Chapter 8. 8-9.
May 3 5 7	Not-for-profits Review	10	MC Chapter 10, 10-6. 10-9, 10-11; PAPER DUE!!!! --
Mon.10 Wed.12	Final Examination, Sec. 01 (12:40 - 1:30 p.m.); 1:00 - 3:00 p.m. Final Examination, Sec. 02 (1:40 - 2:30 p.m.); 1:00 - 3:00 p.m.		

