

**Intermediate Accounting III**  
**ACCT 308**  
**Spring Semester, 2011**

**Instructor:** Dr. David Koeppen

**Office** B214-B

**Office Hours:** 9:30-10:30 a.m., 1:40-3:00 p.m. TTH; 10:00 a.m.-2:00 p.m. MW; 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 III custom published by McGraw Hill Create.

**OR,**

Fundamentals of Advanced Accounting, Fourth Edition, by Hoyle, Schaefer, & Douppnik, AND  
Essentials of Accounting for Governmental and Not-For-Profit Organizations, Tenth Edition,  
 by Copley.

**Objectives:** To provide the student with an introduction to the complex accounting issues surrounding the financial reporting for corporate entities. The theory and accounting procedures for preparing consolidated financial statements for parent and subsidiary companies are covered.

Financial reporting for governmental, proprietary, and fiduciary funds is introduced along with the government-wide financial statements. In addition, financial reporting for not-for-profit entities is introduced.

Students will need to understand and apply business concepts in accounting, finance, and management, to solve the large, unstructured problems required by the course material. Students should also demonstrate their ability to communicate effectively through class participation, homework assignments, and the case/paper. Ethical issues will be discussed, primarily as they arise in preparing consolidated financial statements.

<b>Grading:</b>	Examination I	60 points
	Examination II	60
	Examination III	60
	Examination IV	60
	Case/Paper	40
	Homework	40
	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 five 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.

**Intermediate Accounting III**  
**ACCT 308-01, 02**  
**Spring Semester, 2011**

<b>Date</b>	<b>Topic</b>	<b>Chapter</b>	<b>Problem Assignment</b>
Jan. 18 20	Intro/Equity method	1	13, 16. 18, 27.
25 27	Bus. Comb. & consolid. Post-acquisition	2 3	32, 27, 30. Chapter 2—16; Chapter 3--12, 17, 19, 18.
31 Feb. 1 3	Last day to withdraw!		23. 25.
8 10	Examination I Review examination I	-- --	-- --
15 17	Outside ownership	4	32, 24. 25, 39.
22 24	Intercompany transact.	5	5, 6, 9, 23. 26, 35.
28 March 1 3	Last day to drop! VIE, intercompany debt	6	19, 20, 21, 28 (omit part c). 41.
8 10	Examination II Return exam	--	--
15 17	Governmental reports Budgeting	1,2 3	Even-numbered MC Chapters 1 & 2. 2-3, even-numbered MC Chapter 3.
22 24			3-14 (part a). 3-14 (parts b – e).
29 31	Spring break! Spring break!	-- --	-- --
April 5 7	Transactions	4	Even-numbered MC Chapters 4, 4-4, 4-5. 4-8.
12 14	Examination III Return exam	-- 5	-- Even-numbered MC Chapter 5.
19 21	Other funds Proprietary funds	6	5-6, 5-7, 5-12. Even-numbered MC Chapter 6, 6-7.
26 28	Fiduciary funds Fixed assets, LTD	7 8	MC Chapter 7, 7-6. Even-numbered MC Chapter 8, 8-9.
May 3 5	Not-for-profits	10	MC Chapter 10, 10-5. 10-11; PAPER DUE!!!!
Tue. 10	Section 01 (10:40) Final Examination, 10:30 a.m. - 12:30 p.m.		
Tue. 10	Section 02 (12:15) Final Examination, 1:00 – 3:00 p.m.		

**Intermediate Accounting III**  
**ACCT 308-03**  
**Spring Semester, 2011**

<b>Date</b>	<b>Topic</b>	<b>Chapter</b>	<b>Problem Assignment</b>
Jan. 18	Introduction Equity method	-- 1	-- 13, 16, 18.
25	Bus. Comb. & consolid.	2	27. 32, 27, 30, 16.
31 Feb. 1	Last day to withdraw! Post-acquisition	3	12, 17, 19, 18, 23.
8	Examination I	--	25. --
15	Return exam Outside ownership	-- 4	-- 32, 24, 25, 39.
22	Intercompany transact.	5	5, 6, 9, 23, 26, 35.
28 March 1	Last day to drop! VIE, intercompany debt	6	19, 20, 21, 28 (omit part c), 41.
8	Examination II Governmental reports	-- 1,2	-- Even-numbered MC Chapters 1 & 2.
15	Return exams Budgeting	-- 3	-- 2-3, even-numbered MC Chapter 3.
22		--	3-14.
29	Spring break!	--	--
April 5	Transactions	4	Even-numbered MC Chapters 4, 4-4, 4-5, 4-8.
12	Examination III Other funds	-- 5	-- Even-numbered MC Chapter 5, 5-6, 5-7, 5-12.
19	Return exam Proprietary funds Fiduciary funds	-- 6 7	-- Even-numbered MC Chapter 6, 6-7. MC Chapter 7, 7-6.
26	Fixed assets, LTD Not-for-profits	8 10	Even-numbered MC Chapter 8, 8-9. MC Chapter 10
May 3			10-5, 10-11. PAPER DUE!!!!
Tue. 10	Section 03 (Tuesday 6-9) Final Examination, 6:00 - 8:00 p.m.		