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!
Phone: 426-3841 (Office)
E-mail: dkoeppen@boisestate.edu
Fax: 208-426-3637

Prerequisites: AC 306 and upper division standing.

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:

<table>
<thead>
<tr>
<th>Examination I</th>
<th>Examination II</th>
<th>Examination III</th>
<th>Examination IV</th>
<th>Case/Paper</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>60 points</td>
<td>60</td>
<td>60</td>
<td>60</td>
<td>40</td>
<td>40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>High</td>
<td>Low</td>
</tr>
<tr>
<td>A+</td>
<td>320</td>
<td>310</td>
</tr>
<tr>
<td>A</td>
<td>309</td>
<td>298</td>
</tr>
<tr>
<td>A-</td>
<td>297</td>
<td>288</td>
</tr>
<tr>
<td>B+</td>
<td>287</td>
<td>278</td>
</tr>
<tr>
<td>B</td>
<td>277</td>
<td>266</td>
</tr>
<tr>
<td>B-</td>
<td>265</td>
<td>256</td>
</tr>
<tr>
<td>C+</td>
<td>255</td>
<td>246</td>
</tr>
<tr>
<td>C</td>
<td>245</td>
<td>234</td>
</tr>
<tr>
<td>C-</td>
<td>233</td>
<td>224</td>
</tr>
<tr>
<td>D+</td>
<td>223</td>
<td>214</td>
</tr>
<tr>
<td>D</td>
<td>213</td>
<td>202</td>
</tr>
<tr>
<td>D-</td>
<td>201</td>
<td>192</td>
</tr>
<tr>
<td>F</td>
<td>191</td>
<td>0</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Chapter</th>
<th>Problem Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 20</td>
<td>Introduction</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Examination I</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>27</td>
<td>Last day to withdraw!</td>
<td>20</td>
<td>E20-4.</td>
</tr>
<tr>
<td>29</td>
<td>Return exam</td>
<td></td>
<td>E20-2, E20-3.</td>
</tr>
<tr>
<td>Feb. 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Changes and Errors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>President’s day holiday</td>
<td>App. A</td>
<td>--</td>
</tr>
<tr>
<td>10</td>
<td>Derivatives</td>
<td></td>
<td>EA-1.</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td>EA-2, EA-3.</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td>Problem 1.</td>
</tr>
<tr>
<td>Mar. 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Last day to drop!</td>
<td>--</td>
<td>Problem 2.</td>
</tr>
<tr>
<td>5</td>
<td>Examination II</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>8</td>
<td>Governmental reports</td>
<td>1,2</td>
<td>Even-numbered MC Chapters 1 &amp; 2.</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td>2-3.</td>
</tr>
<tr>
<td>12</td>
<td>Budgeting</td>
<td>3</td>
<td>Even-numbered MC Chapter 3, 3-5.</td>
</tr>
<tr>
<td>15</td>
<td>Transactions</td>
<td>4</td>
<td>3-10 (part a).</td>
</tr>
<tr>
<td>17</td>
<td></td>
<td></td>
<td>3-10 (parts b - e).</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td>Even-numbered MC Chapter 4.</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td>4-7, 4-8.</td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td>4-12.</td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apr 2</td>
<td>Spring break!</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Spring break!</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Examination III</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>7</td>
<td>Return exam</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>9</td>
<td>Other funds</td>
<td>5</td>
<td>Even-numbered MC Chapter 5.</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td>5-6, 5-7.</td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
<td>5-12.</td>
</tr>
<tr>
<td>16</td>
<td>Proprietary funds</td>
<td>6</td>
<td>Even-numbered MC Chapter 6.</td>
</tr>
<tr>
<td>19</td>
<td>Fiduciary funds</td>
<td>7</td>
<td>6-6, 6-7 (a).</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td>MC Chapter 7.</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td>7-6.</td>
</tr>
<tr>
<td>Date</td>
<td>Topic</td>
<td>Week</td>
<td>Notes</td>
</tr>
<tr>
<td>-----------</td>
<td>--------------------------------------------</td>
<td>------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>10</td>
<td>MC Chapter 10, 10-6. 10-9, 10-11; PAPER DUE!!!!!!</td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>-</td>
<td>--</td>
</tr>
<tr>
<td>May 3</td>
<td>Not-for-profits</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Review</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Mon.10</td>
<td>Final Examination, Sec. 01 (12:40 - 1:30 p.m.); 1:00 - 3:00 p.m.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wed.12</td>
<td>Final Examination, Sec. 02 (1:40 - 2:30 p.m.); 1:00 - 3:00 p.m.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>