

Econ. 139 - Advanced Accounting (Spring 2012)



Instructor: Coby Harmon

Email: harmon@econ.ucsb.edu

Campus phone: 893-4333

Office hours (NH3041):

Mon. 3:30-5:00 p.m.

Tues. & Thurs. 1:30-3:00 p.m.

and by appointment

Lecture:

MW 2:00 a.m. -3:15 p.m.

NH1110

Week No.	Date	Day	Topic(s)	Reading Pages*	Homework Assignments
1	Apr. 2	M	Introduction		
1	Apr. 4	W	Intercorporate Acquisitions and Investments in Other Entities (Ch. 1)	1-24	
2	Apr. 9	M	Intercorporate Acquisitions and Investments in Other Entities (Ch. 1)		Hwk #1
2	Apr. 11	W	Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries (Ch. 2)	53-83 88-89	Hwk #2
3	Apr. 16	M	Consolidation of Less-than-Wholly-Owned Subsidiaries (Ch. 3)	107-112 116-133	Hwk #3
3	Apr. 18	W	Consolidation of Less-than-Wholly-Owned Subsidiaries (Ch. 3)		Hwk #4
4	Apr. 23	M	Consolidation of Wholly Owned Subsidiaries at More than Book Value (Ch. 4)	157-180	Hwk #5
4	Apr. 25	W	Consolidation of Wholly Owned Subsidiaries at More than Book Value (Ch. 4)		Hwk #6
5	Apr. 30	M	Consolidation of Less-than-Wholly-Owned Subsidiaries Acquired at More than Book Value (Ch. 5)	206-219	Hwk #7
5	May 2	W	Consolidation of Less-than-Wholly-Owned Subsidiaries Acquired at More than Book Value (Ch. 5)		Hwk #8
6	May 7	M	Midterm		
6	May 9	W	Foreign Currency Transactions (Ch. 8)	373-368	
7	May 14	M	Translation of Foreign Entity Statements (Ch. 9)	444-464 466-473	Hwk #9
7	May 16	W	Partnerships: Formation, Operation, and Changes (Ch. 10)	506-540	Hwk #10
8	May 21	M	Partnerships: Formation, Operation, and Changes (Ch. 10)		Hwk #11
8	May 23	W	Governmental Entities: Introduction and General Fund Accounting (Ch. 12)	599-637	Hwk #12
9	May 28	M	Memorial Day Holiday		
9	May 30	W	Governmental Entities: Introduction and General Fund Accounting (Ch. 12)		Hwk #13
10	Jun. 4	M	Governmental Entities: Special Funds and Government-wide Financial Statements (Ch. 13)	658-693	Hwk #14
10	Jun. 6	W	Governmental Entities: Special Funds and Government-wide Financial Statements (Ch. 13)		

* Topics in the text not covered within the "Reading Pages" will not be tested.

FINAL EXAM: Monday, June 11th, 4-7 p.m.

COURSE GRADE: Your grade will be based on the total points you earn during the quarter. The breakdown follows:

Midterm	360
Final exam	400
Homework (20 points each, drop lowest)	240
	1,000

REQUIRED TEXTBOOK and MATERIALS:

1. Essentials of Advanced Accounting, Baker, Christensen, Cottrell, McGraw-Hill Irwin, 1st Edition, 2012.(available in UCSB bookstore)
2. Non-Programmable Calculator. Programmable calculators are **NOT** allowed to be used during exams. Doing so will result in a loss of points and possibly a zero score on the exam.

HOMEWORK ASSIGNMENTS:

The homework assignments will be listed in the chart below. Because this is the first quarter the this text is being used the assignments will be add throughout the quarter. **Your answers to the homework assignments must be typed, including your name.** Any notations on your paper in pencil or pen will not be graded. The homework is **due at the beginning of lecture on the day the assignment is listed in the schedule above.** The solutions to the homework problems will be reviewed at the beginning of lecture each day. The homework will then be collected. Once collected, any additional assignments received on the due date will be considered late. Late assignments received on the due date will receive half credit. Assignments will not be accepted after the due date. You are encouraged to collaborate with other students on your homework; however each student is required to prepare a unique answer.

The following assignment references refer to a Case, Exercise, or Problem from the back of each chapter. For example, C1-7 is Case #7 from chapter 1.

Hwk #1	C1-7, E1-2, E1-3, E1-5, E1-13
Hwk #2	E1-16, E1-23, P1-34
Hwk #3	
Hwk #4	
Hwk #5	
Hwk #6	
Hwk #7	
Hwk #8	
Hwk #9	
Hwk #10	
Hwk #11	
Hwk #12	
Hwk #13	
Hwk #14	

PLANNED ABSENCE. If you know you will be missing class, you should make arrangements to turn your assignment in early. Assignments are not accepted by e-mail.

CHAPTER SOLUTIONS:

Solutions for selected questions at the back of each chapter in the textbook are available electronically on the class web site at <http://econ.ucsb.edu/~harmon>. The username and password to access these solutions will be given out in lecture. For security reasons, the password will not be distributed through e-mail. Besides the assigned homework, each student should work additional exercises and problems to achieve a complete comprehension of the material.

EXAMS:

The format of the exams may include true/false, multiple-choice, short-answer, exercise or problem type questions. You should pay close attention to the topics covered in lecture, textbook readings, and homework assignments. Use your textbook to reinforce topics covered.

For each exam you will need the following:

- Scantron (small green)
- Pencil for scantron. Pencil or pen for other questions.
- Non-Programmable Calculator. **PROGRAMMABLE CALCULATORS, CELL PHONES, or OTHER ELECTRONIC DEVICES ARE NOT ALLOWED DURING THE EXAMS.** If you are found using any

electronic device other than a NON-PROGRAMMABLE CALCULATOR it will be considered cheating and there will be a loss of points and possibly a zero score for the exam.

When your exams are returned you will have the opportunity to compare your answers with the solution to confirm that your exam was scored correctly. If you have an issue with how your exam was graded you will need to visit office hours so it can be determined whether an adjustment to your score is necessary.

Exams must be taken as scheduled on the syllabus. If you miss an exam, you can file for an incomplete and take the equivalent exam with the class the following quarter.

EXTRA CREDIT

Periodically throughout the quarter you may be assigned in-class exercises for extra-credit. There is no make-up for extra-credit missed.

E-MAIL

In lieu of leaving me handwritten notes under my office door or in my box in the Econ. office, I ask that you send any notes via e-mail. My address is "harmon@econ.ucsb.edu". Please keep your questions sent by e-mail to an administrative nature. **Technical questions related to class material should be asked in class or during office hours.**

GRADE POSTING:

Periodically throughout the quarter the grade sheet will be posted on the class web site so each student can review their scores to determine they have been recorded accurately. For privacy reasons, the scores will be posted using a portion of each students perm. number. The grade sheet will also be protected with a username and password that you can obtain in lecture. If you prefer your scores not be posted in this fashion please let me know. For privacy reasons, scores will not be distributed via e-mail.

STUDENTS WITH TEMPORARY AND PERMANENT DISABILITIES

The Disabled Students Program (DSP) has the responsibility of coordinating academic support services for students with temporary or permanent disabilities. If you have a disability and would like to consider academic support for this class, you are responsible for ensuring that the Disabled Students Program (DSP) is aware of your disability and for providing DSP with appropriate documentation. The Disabled Students Program is located in the Student Resource Building (SRB). The SRB is located along the Pardall Road bike path, at the intersection of Ocean Road (along the UCSB/ Isla Vista border).

SCHOLASTIC DISHONESTY

Instances of scholastic dishonesty will be handled in the most extreme fashion, as prescribed by University policy.

ATTENDANCE:

Attendance will not be taken, however you are responsible for all that is said and done in class.

SHOULD YOU ENROLL?

If the schedule for the exams and assignments conflicts with other activities you have planned, you should not take this course this quarter. By enrolling in this course you are accepting the class schedule and conditions as stated above.