

# Econ. 139 - Advanced Accounting (Fall 2013)



**Instructor: Coby Harmon**

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**Office hours (NH3041):**

M 2:00-3:30 p.m.

T 1:30-3:00 p.m.

by appointment

**Lecture:**

MW 12:30-1:45 p.m.

NH1110

| Week No. | Date     | Day | Topic(s)   | Homework Assignments     |
|----------|----------|-----|--|--------------------------|
| 1        | Sept. 30 | M   | Introduction   |                          |
| 1        | Oct. 2   | W   | Introduction to Business Combinations  |                          |
| 2        | Oct. 7   | M   | Accounting for Business Combinations   | Hwk #1 – Defense Tactics |
| 2        | Oct. 9   | W   | Consolidated Financial Statements – Date of Acquisition                                    | Hwk #2 Ill. 2a           |
| 3        | Oct. 14  | M   | Consolidated Financial Statements – Date of Acquisition                                    | Hwk #3 – Ill. 2b         |
| 3        | Oct. 16  | W   | Consolidated Financial Statements – Subsequent to Acquisition                              | Hwk #4 – Ill. 3b         |
| 4        | Oct. 21  | M   | Consolidated Financial Statements – Subsequent to Acquisition                              | Hwk #5 – Ill. 4a         |
| 4        | Oct. 23  | W   | Consolidated Financial Statements – with NCI   | Hwk #6                   |
| 5        | Oct. 28  | M   | Consolidated Financial Statements – with NCI   | Hwk #7                   |
| 5        | Oct. 30  | W   | <b>Midterm</b>   |                          |
| 6        | Nov. 4   | M   | Foreign Currency Transactions<br>Translation of Financial Statements of Foreign Affiliates |                          |
| 6        | Nov. 6   | W   | Translation of Financial Statements of Foreign Affiliates                                  | Hwk #8                   |
| 7        | Nov. 11  | M   | <b>Veterans' Day holiday</b>   |                          |
| 7        | Nov. 13  | W   | Partnerships: Formation, Operation, and Ownership Changes                                  | Hwk #9                   |
| 8        | Nov. 18  | M   | Partnerships: Formation, Operation, and Ownership Changes                                  | Hwk #10                  |
| 8        | Nov. 20  | W   | Introduction to Fund Accounting  | Hwk #11                  |
| 9        | Nov. 25  | M   | Introduction to Fund Accounting  | Hwk #12                  |
| 9        | Nov. 27  | W   | <b>Thanksgiving holiday</b>  |                          |
| 10       | Dec. 2   | M   | Introduction to Accounting for State and Local Governmental Units                          | Hwk #13                  |
| 10       | Dec. 4   | W   | Introduction to Accounting for State and Local Governmental Units                          | Hwk #14                  |

**FINAL EXAM:** Tuesday, Dec. 10<sup>th</sup>, 12-3 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 (14 points each, drop two lowest) | 240   |
|  | 1,000 |

**REQUIRED TEXTBOOK and MATERIALS:**

1. No required text. Optional text on reserve in library.
2. Non-Programmable Calculator. Programmable calculators are **NOT** allowed to be used during exams.

**HOMEWORK ASSIGNMENTS:**

The homework assignments will be assigned during the lecture. **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 its assigned due date. 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.

**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.

## **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.

## **E-MAIL**

Other than during lecture or office hours, the best way to reach me is through email (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 GauchoSpace so each student can review their scores. For privacy reasons, the scores will be posted using a portion of each students perm. number. If you prefer that your scores not be posted in this fashion please let me know. For privacy reasons, scores will not be distributed through 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.