

ACCOUNTING 3311 – SPRING 2013 CALENDAR AND ASSIGNMENT SCHEDULE – DREHER (Tentative as of 1/7/2013)

[Notes: (1) Unless included in the assigned reading, you are not responsible for the material covered in chapter appendices; (2) Homework assignments from Text (14th Edition): Q= Question; BE = Brief Exercise; E = Exercise; P = Problem; CA=Concepts for Analysis; FRP=Financial Reporting Problem; PS= Professional Simulation; (3) Homework Handout assignments = HH] *Additional Assigned Readings may be added at any point during the semester!*

Class #	Day	Date	Chapter(s)	Topic(s)	Reading	Homework (Not to be turned in)
1	Wed.	1/23	1	Introduction; Financial Accounting and Accounting Standards	Ch. 1, pages 2-21 & 32-38	Ch. 1: Q1, Q2, Q3, Q4, Q7, Q8, Q12, Q28
2	Mon.	1/28	1, 2	Conceptual Framework for Financial Reporting	Ch. 2, pages 42-55	Ch. 1: CA 1-7; Ch. 2: Q1; Q10, Q11, BE2-13; E2-3; E2-4; E2-5
3	Wed.	1/30	2, 4	Conceptual Framework, continued; Income Statement –Introduction; earnings management	Ch. 2, pages 56-65 & 81-83; Ch. 4, 158-162	Ch. 2: Q5, Q21, Q25; E2-6; E2-10 Ch. 4: Q6, Q7, Q8, Q9; CA4-4; <i>Study Income Statement formats in Dallas Electronics review problem</i>

Optional Review Session on Chapter 3 (Self-study chapter on the Accounting Cycle):

Fri. 2/1, 10:00a.m. - Noon, in Georges Auditorium (175 Crow—entrance is across from Einstein's on ground floor of Cox near the BIC.)

Bring Chapter 3 Packet and Dallas Electronics problem.

4	Mon.	2/4	4	Income Statement formats, irregular items	Ch. 4, 162-174	E4-4; E4-5; P4-3
5	Wed.	2/6	4	Income Statement continued; EPS; accounting changes	Ch. 4, 175-180	E4-7; E4-12; P4-6; P4-7; CA4-8
6	Mon.	2/11	5	Balance Sheet Problem Set 1, Part A Due – Beginning of Class	Ch. 5, 212-228	E5-2; E5-5; E5-6; E5-10; E5-11; P5-5
7	Wed.	2/13	5	Statement of Cash Flows	Ch. 5, 228-235	E5-13; E5-14; E5-15(a); E5-16(a); E5-18(a)
8	Mon.	2/18	4,5	Comprehensive Income (Ch. 4) Supplemental Disclosures, Ratios (Ch. 5); Problem Set 1, Part B Due – Beginning of Class	Ch. 4, 181-184 and 204-207; Ch. 5, 244-246 and 301-304	Ch. 4: E4-14; E4-15 Ch. 5: Q30, Q31; E5-15(b); E5-16(b); E5-18 (b) & (c); CA5-5
9	Wed.	2/20	7	Accounting for Cash, Cash Controls	Ch. 7, 364-369 and 395-400	Ch. 7: Q1, Q2, Q3; E7-1; E7-22; E7-24; P7-13
10	Mon.	2/25		Exam 1 (Chapters 1, 2, 4, 5)		

→ *For Self-Study: Study Chapter 6 if you need a review of “present value” concepts and calculation procedures (i.e., time value of money). You will need to be able to calculate present value in Chapters 7, 10, and 11.*

11	Wed.	2/27	7	Accounts Receivable	Ch. 7, 369-378; and 384-393	BE7-2; BE7-3; BE7-4; BE7-5; E7-13; E7-16; E7-17; P7-2
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Class #	Day	Date	Chapter(s)	Topic(s)	Assigned Reading	Homework (Not to be turned in)
12	Mon.	3/4	7	Notes Receivable; Impairment	<i>Ch. 7, 378-383, 400-403, and 428-432</i>	E7-18; E7-19; P7-9; P7-15 HH-Note Receivable
13	Wed.	3/6	18	Revenue Recognition Overview; Revenue Recognition at Point of Sale (Delivery)	<i>Ch. 18, 1064-1080</i>	E18-6; E18-9; E18-11
→Spring Break, March 9 – March 17 (Enjoy!)						
14	Mon.	3/18	18	Revenue Recognition – Before Delivery/ Long-term Contracts	<i>Ch. 18, 1081-1092</i>	E18-16; P18-6; P18-6 Modified; P18-7
15	Wed.	3/20	18	Revenue Recognition – Before Delivery, continued; Revenue Recognition – After Delivery; Revenue Recognition by Franchisors	<i>Ch. 18, 1092-1108 and 1134-1138</i>	E18-23; P18-1; E18-27
16	Mon.	3/25	8	Inventory Cost and Valuation Problem Set 2 Due – Beginning of Class	<i>Ch. 8, 434-452</i>	E8-1; E8-2; E8-14; P8-6
17	Wed.	3/27	8	Inventory-LIFO effect; Dollar Value LIFO	<i>Ch. 8, 453-466,</i>	E8-21; E8-23; E8-25; P8-9; HH: LIFO-FIFO Adjustment
→University Holiday – Good Friday – March 29						
18	Mon.	4/1	9	Inventory – Additional Valuation Issues; Lower Of Cost or Market Valuation; Gross Profit Method; Purchase Commitments	<i>Ch. 9, 492-508</i>	Ch. 9: Q9; BE9-3; E9-2; E9-5; E908; E9-10; E9-16; E9-17(a) and (c)
19	Wed.	4/3		Exam 2 (Chapters 7, 18, 8, 9-partial)		
20	Mon.	4/8	9; 10	Ch. 9: Inventory – Additional Valuation Issues; Retail Inventory Method; Analysis of Inventories Ch 10: Property, Plant and Equipment – Overview	<i>Ch. 9, 508-522, and 545-550</i> <i>Ch. 10, 554-558</i>	Ch. 9: E9-21; Financial Reporting Problem-P&G; E9-18; E9-19; E9-23; E9-25 Ch. 10: E10-2
21	Wed.	4/10	10	Acquisition of Property, Plant and Equipment; Capitalization of Interest Cost Quiz (Tentative)	<i>Ch. 10, 558-565</i>	E10-5; E10-7; E10-8; E10-10;
→Note: Wed. 4/10 is last date to drop a course.						
22	Mon.	4/15	10	Valuation of Property, Plant and Equipment; Exchanges; Disposition of PP&E	<i>Ch. 10, 565-574; and 578-579</i>	BE10-6; BE10-7; E10-24; BE10-8; BE10-9; BE10-10; BE10-11; P10-9
23	Wed.	4/17	10, 11	Ch. 10: Costs Subsequent to Acquisition of PP&E Ch 11: Depreciation – Overview, Methods	<i>Ch. 10, 574-578; Ch. 11, 604-611</i>	Ch. 10: E10-13; E10-21; Ch. 11: E11-1

<u>Class #</u>	<u>Day</u>	<u>Date</u>	<u>Chapter(s)</u>	<u>Topic(s)</u>	<u>Assigned Reading</u>	<u>Homework (Not to be turned in)</u>
24	Mon.	4/22	11	Depreciation continued; Partial year depreciation; Change in depreciation estimate; Depletion; Impairment	<i>Ch. 11, 611-627</i>	E11-4; E11-11; E11-13; E11-18; E11-21; P11-9
25	Wed.	4/24	11, 12	Ch. 11: Ratios Ch.12: Intangible assets—issues, types, Amortization of intangibles; Problem Set #3 Due – Beginning of Class	<i>Ch. 11, 627-628 and 653-659</i> <i>Ch. 12, 664-673</i>	Ch. 11: E11-24 Ch. 12: E12-3; E12-4; E12-4
26	Mon.	4/29	12	Acquisition of a business with goodwill; Impairment of intangibles	<i>Ch. 12, 674-680</i>	Ch. 12, Q12, Q13, Q14; BE12-6; BE12-7; BE 12-8; BE12-9; E12-13; E12-15
27	Wed.	5/1	12, 22	Ch. 12: Research & Development Costs Ch. 22: Accounting Changes	<i>Ch. 12, 680-693, And 712-719</i> <i>Ch. 22, 1366-1390</i>	Ch. 12: E12-17 Ch. 22: E22-8; E22-3; E22-4
28	Mon.	5/6	22	Accounting Changes and Error Analysis Course Evaluation	<i>Ch. 22, 1390-1398, and 1428-1432</i>	BE22-7; E22-19

Reading Day prior to Final Exams is Tuesday, 5/7. University Final Exam period starts Wed. 5/8 and ends Tues. 5/14.

Final Exam Schedule

Section 001 (MW 9:30am class): Final Exam is Tues. May 14, 11:30am - 2:30pm

Note: It is possible that a 3rd final exam sitting will be offered for the 9:30 section, on Friday, May 10, 11:30-2:30. More information will be announced, hopefully in February.

Section 002 (MW 11:00am class): Final Exam is Wed. May 8, 11:30am - 2:30pm