

**MILLSAPS COLLEGE
ACCOUNTING 3000 - INTERMEDIATE I
FALL 1998**

Instructor: Jesse D. Beeler, PhD, CPA
Office: Murrah Hall Room 113C
Class Times: TTH 1:30

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Office Hours: T, Th 10-12

COURSE DESCRIPTION:

This course focuses on the conceptual framework of financial reporting with emphasis on the accounting model, the rationale underlying GAAP and the external consequences of corporate decisions.

TEXTS:

1. *Intermediate Accounting*, Kieso and Weygandt, Wiley Publishers, 9th Edition, 1998.
2. Student Study Guide (optional)

PREREQUISITES:

Students enrolled in this course must have successfully completed Principles of Financial Accounting (Acctg 2000) and Principles of Management Accounting (Acctg 2002). These prerequisites must have been completed prior to beginning this course. If you have not completed these prerequisites, you must drop this course. You should see your advisor immediately. In the event that you do not voluntarily drop this course, you will be administratively dropped.

ACADEMIC DISHONESTY:

You are expected to adhere to the Honor Code. As a result, you should ensure that you understand what is considered a violation of the honor code on each assignment. For example, I expect you to collaborate on group assignments; however, I do not expect you to collaborate on examinations.

GRADING:

Letter grades for the course will be assigned based on the percentage of points you accumulate during the course, based on the following possible points earned:

MATERIAL	Points Available	Points Earned
Examinations	300	
Final Exam	100	
Homework	50	
Participation	50	
Total	500	

EXAMINATIONS:

Examinations will consist primarily of multiple choice and problems. They may cover all material assigned, whether explicitly covered in class. Examinations must be taken at the time and place announced unless other acceptable arrangements are made in advance with the instructor. Examinations will be reviewed in class.

NOTE: The final examination is scheduled for Friday Dec. 11th at 9 AM. The final exam is comprehensive.

HOMEWORK/PARTICIPATION:

You are responsible for reading the assignments and preparing your initial response to the assigned homework before attending class. You should be ready to ask any questions related to the assignment. I will monitor your class participation by noting such items as your attendance, initiative, responsiveness and evidence of preparation.

I will collect your assignments on the day of each exam to review your preparation for class. I generally grade homework based on the effort, logic and familiarity with subject matter that it exhibits, rather than on whether the answer is correct.

REVISIONS TO THE SYLLABUS:

The attached schedule is tentative and subject to revision at my discretion. You will be held responsible for any revisions to the schedule.

DATE	SUBJECT	ASSIGNMENT
Aug. 26	Introduction and Syllabus	
Aug. 27	Review of the Accounting Process Chapter 3 (p. 69-97)	E4, E13, P10, P11
Sept. 1	Review (p. 98-103, 66-68)	E22, E25
Sept. 3	Financial Accounting/Standards Chapter 1 (p. 2-24)	FRP
Sept. 8	Conceptual Framework Chapter 2 (p. 33-52)	E1, E5, FRP
Sept. 10	Income Statement & RE Chapter 4 (p. 137-161)	C3, E2, E12
Sept. 15	No Class	
Sept. 17	Income Statement & RE con't	
Sept. 22	Balance Sheet and SCF Chapter 5 (p. 189 - 209)	C1, E6
Sept. 24	Balance Sheet and SCF con't Chapter 5 (p. 209-216)	E11, P7, P5

Sept. 29	Examination #1 (Chapters 1-5)	
Oct. 1	Time Value of Money Chapter 6 (p. 261-289)	E4, E7, E10, E19 P1, P3, P6
Oct. 6	Receivables Chapter 7 (p. 315-325)	E4, E5, P9
Oct. 8	Receivables (p. 325-347)	E16, E20, P7
Oct. 13	Chapter 7 Minitest Inventory Valuation Chapter 8 (p. 376-391)	E5, E16
Oct. 15	Inventory Valuation (p. 391-404)	P3, P6, E27
Oct. 20	Fall Break	
Oct. 22	Add'l Inventory Problems Chapter 9 (p. 432-439)	E2, E3
Oct. 27	Examination #2 (Chapters 6-9)	
Oct. 29	PP & E Chapter 10 (p. 480-497)	E2, E5, E9
Nov. 3	Property, Plant & Equipment con't Chapter 10 (p. 497-504)	E18, E12, E21
Nov. 5	Depreciation and Depletion Chapter 11 (p. 528-548)	E13, E10, E15
Nov. 10	Depreciation & Depletion (548-554)	P2, P5, E25
Nov. 12	Intangible Assets Chapter 12 (p. 571-591)	E15, E16, E17
Nov. 17	Intangible Assets (p. 571-591)	P3, P4
Nov. 19	Review Day	
Nov. 24	Examination #3 (Chapters 10-12)	
Nov. 26	Thanksgiving Holiday	
Dec. 1	Current Liabilities Chapter 13 (p. 622-650)	E1, E3, E5
Dec. 3	Current Liabilities (p. 622-650)	E7, E8, P6
Dec. 8	Review for final examination	
Dec. 11	Final Examination (Chapters 1-13)	