

SYLLABUS
Introductory Financial Accounting
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS
ACCOUNTING 410 – Advanced Accounting
Spring 2019

Instructor: Bo DeDeker, CPA
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Office Hours: Monday and Wednesday 12:00 pm to 2:00 pm or by request
Class times & Location: Sect 499-03 Independent Study
Course Web site: Canavs
Course Materials: Required Text: Cengage Publishing. Advanced Accounting 12th Edition. Paul Marcus Fischer, William James Taylor, Rita Hartung Cheng.
ISBN-10 1-305-49587-X

SBE Mission:

The UWSP School of Business & Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Course Description: Accounting 410

A study of the international accounting environment, multicurrency transactions and investments, mergers and parent-subsidary relationships, SEC reporting, and partnerships.
(3 credits)

Objectives:

After completion of this course the student should understand the preparation of consolidated financial statements and parent subsidiary accounting. A basic review of international accounting standards along with foreign currency trading and financial statement presentation will create knowledge of international accounting. Also an understanding of partnership accounting will be obtained.

Skills:

This course should help demonstrate accounting skills that will be used in a variety of business settings including the consolidation of financial statements This ability will be developed through successful review of the material along with completing basic consolidation problems.

Student Responsibilities:

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University cod of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

Attendance and Class Participation:

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

Cheating and Dishonesty

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student's work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see <http://www.uwsp.edu/dos/Documents/CommunityRights.pdf>. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Quizzes/Excel and Homework Assignments:

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

Grading Policy:

4 Exams	80%
Homework and Participation	<u>10%</u>
Total	100%

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the classes performance. Homework/Participation points are earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

Grading Scale

<u>Letter Grade</u>	<u>Percentage Score</u>
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	77 – 79
C	73 – 76
C-	70 – 72
D+	67 – 69
D	63 – 66
D-	60 – 62
F	Below 60

2018 University of Wisconsin Stevens Point
Accounting 410 Section 499-03 Class Schedule

Chap	Subject	Assignments
	Review Accounting Principles	
1	Business Combinations Review Cost, Equity, Consolidate	Chapter 1 Exercise 1, 2, 3,4 8,9
1		Problem 1-1,1-2, 1-6,1-8, 1-9
2	Consolidated Statements Date of Acquisition	Chapter 2 Exercises 1,2,3,4,5,7,9
2		Problems 2-1,2-2,2-3,2-4,2-6.2-7,2-9,2-10,2-11
2	Push Down Accounting	
3	Consolidated Statements Subsequent to Acquisition	Chapter 3 Exercises 3,4,5,6,7,8,
	Exam 1 Chap 1,2	
3		Problems 3-2,3-3,3-5,3-6,
4	Intercompany Transactions: Merchandise, Plant Assets, Notes	Chapter 4 Exercises 2,3,4,5,6,7,9
4		Problems 4-1,4-2,4-4,4-6,4-8
5	Intercompany Transactions: Bonds	Chapter 5 Exercise 3 ,4
5		Problems 5-1,5-2,5-4,5-7
8	Subsidiary Equity Transactions Indirect Subsidiary Ownership	Chapter 8 Exercise 1,2,4
8		Problem 8-1,8-3
	Exam 2 Chap 3,4,5,8	
13	Partnerships: Characteristics, Formation, and Account for Activities	Chapter 13 Exercises 2,3,4,7
13		Problem 13-2,13-5,13-6,13-7
14	Partnerships: Ownership Changes and Liquidations	Chapter 14 Exercises 1,2,4,5
14		Problem 14-1,14-2,14-4
	Exam 3 Chapter 13 & 14	
9	International Accounting Environment	Chapter 9 Exercises 1,2,3
9		
10	Foreign Currency Transactions	Chapter 10 Exercises 1,2,4
	CPA Exam Review of FAR	Problems 10-1,10-2
	Exam 4 Test on Chapter 9 & 10	