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# ACCT 413.01: Advanced Accounting Topics

Jennifer J. Cote

*University of Montana - Missoula*

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UNIVERSITY OF MONTANA  
**ACCT 413 – ADVANCED ACCOUNTING TOPICS**  
FALL 2002  
COURSE OUTLINE

**Instructor:** Jennifer J. Cote  
**Class:** Section 01 MWF 9:10 a.m. to 10:00 a.m. GBB 226  
Section 02 MWF 10:10 a.m. to 11:00 a.m. GBB 226  
**Office:** GBB 340  
**Phone:** 880-4719 or 721-7171  
**email:** jennifer.cote@business.umt.edu  
**web site:** Go to the business school home page, click on faculty and click on my name.  
**Office Hours:** MF 11:10 a.m. to 12:00 p.m. (noon)  
W 11:10 a.m. to 2:00 p.m.  
Tuesday By appointment only, 7:30 to 9:30 at my private office.  
**Required Text:** *SESLECTED CHAPTERS FROM INTERMEDIATE ACCOUNTING AND ADVANCED FINANCIAL ACCOUNTING*, Primis Custom Publishing

**General:** Regular Attendance is expected. Each class will have a reading assignment and written homework which should be completed before coming to class. Homework will be collected at the beginning of each class: if you have multiple sheets please staple them together. Homework will be checked for completeness, not total accuracy.

Students are responsible for all material or announcements made in class; if you miss class please check the web site for notes, or call me for missed information. All exams will be given on the dates in the schedule; makeup or substitution will be at my discretion, please notify me as early as possible if you will miss an exam.

My web page will be updated each class day to include notes about changes in schedule, homework solutions ( posted after homework is due, all will be posted in time to study for exams), pre-exam notes.

Because I am not a full time faculty member, I am only on campus on class days (MWF). If you are having a problem and have conflicts with my on-campus office hours, please call me for an appointment. I have scheduled to be at my off-campus office most Tuesday evenings from 7:30 to 9:30; please call for an appointment if you would like to stop in during that time.

**Grading:** Grades will be based on the following: Exams 60%, Projects 20%, Homework 20% Class attendance and participation may also be considered in the final grade.

**ACCOUNTING 413 COURSE OUTLINE**  
**VERSION 2, SEPTEMBER 11, 2002**

Any further changes will be announced in class.

<u>DATE</u>	<u>READING(pages)</u>	<u>Exercises/ Cases</u>	<u>Problems/ Exercises</u>	<u>TOPIC</u>
W 09/04	Lecture			SEC
F 09/06	771-789	14-2	14-1,3,4	SEC
M 09/09	334-363	8-22	8-6	Inventory
W 09/11	378-405	9-24	9,11,12	Inventory
F 09/13		8-4,13,14	8-3	Inventory
M 09/16	728-740	16-1,8		Acctg for Taxes
W 09/18	742-749	16-9,10		Acctg for Taxes
F 09/20	749-754	16-5,11		Acctg for Taxes
M 09/23	754-763	16-12,13		Acctg for Taxes
W 09/25		16-20,21,22	16-9,3,5	Acctg for Taxes
F 09/27		16-23,24,29	16-8,10	Acctg for Taxes
M 09/30	EXAM — SEC Reporting, Inventory, Accounting for Income Taxes			
W 10/02	784-791	17-4		Pensions
F 10/04	791-799	17-2,5		Pensions
M 10/07	799-806	17-3,9		Pensions
W 10/09	807-817	17-10,12	17-1,2	Pensions
F 10/11	Internet Project Workday — No class			
M 10/14		17-13,14	17-3,4	Pensions
W 10/16		17-19	17-8,14	Pensions
F 10/18	982-990	21-5,1		Acctg Changes
M 10/21	990-993	21-2,3,6		Acctg Changes
W 10/23	993-998	21-12,26		Acctg Changes
F 10/25	999-1007			Acctg Changes
M 10/28			21-2,4,5	Acctg Changes
W 10/30			21-14,15,18	Acctg Changes
F 11/01	EXAM — <del>SEC Reporting, Inventory, Accounting for Income Taxes</del> Pensions, Acctg Changes			
M 11/04	587-599	11-2,3		Foreign Currency Transaction
W 11/06	600-616	11-6,7		Foreign Currency Transaction
F 11/08	620-631	11-8,9	11-21	Foreign Currency Transaction
M 11/11	NO SCHOOL			
W 11/13	Internet Project Work Day — No Class			
F 11/15		11-15	11-27,28,29	Foreign Currency Transaction
M 11/18	654-673	12-5,6,9	12-21	Foreign Currency Translation
W 11/20	673-679	12-7,10,12	12-23,24	Foreign Currency Translation
F 11/22	801-813	15-1,2		Partnerships
M 11/25	813-836	15-4,6		Partnerships
W 11/27		15-7,9	15-12,15,17	Partnerships
F 11/29	THANKSGIVING VACATION			
M 12/02	857-867	16-3,4		Partnerships/Liquidation
W 12/04	868-878	16-6		Partnership Liquidation
F 12/06			16-14,20	Partnership Liquidation
M 12/09	1106-110	20-9		Corporations in Difficulty
W 12/11	1121-1133		20-12	Corporations in Difficulty
F 12/13	1133-1137		20-14	Corporations in Difficulty
M	FINAL — SECTION 02 — 8:10 - 10:00 A.M.			
W				
F	FINAL — SECTION 01 — 8:10 - 10:00 A.M.			