



**Financial Accounting and Reporting**  
 Classes held online at [www.schweser.com/cpa](http://www.schweser.com/cpa)  
 Kaplan CPA Review  
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Class	Day/Date	Time	Scheduled Topics	Instructor
1	Thursday, June 03, 2010	6:30-9:30 ET	1A: Accounts Receivable and Bad Debt Expense 1B: Present Value 1C: Inventory	Probert, Denise
2	Thursday, June 10, 2010	6:30-9:30 ET	2A: Fixed Assets – Capitalization and Depreciation 2B: Fixed Assets – Impairment of Value and Trades 2C: Marketable Securities	Probert, Denise
3	Thursday, June 17, 2010	6:30-9:30 ET	3A: Bonds and Notes – Terminology and the Effective Rate Method 3B: Bonds – Troubled Debt Restructuring and Other Reporting Issues 3C: Contingencies and Extraordinary Items	Probert, Denise
4	Thursday, June 24, 2010	6:30-9:30 ET	4A: Stockholders' Equity – Common, Preferred, and Treasury Stock and Dividends 4B: Stockholders' Equity – Stock Options and Stock Appreciation Rights 4C: Long-term Contracts and Installment Sales Method	Probert, Denise
5	Thursday, July 01, 2010	6:30-9:30 ET	5A: Capital Leases – Lessee 5B: Capital Leases – Lessor 5C: Pension Accounting	Probert, Denise
6	Thursday, July 08, 2010	6:30-9:30 ET	6A: Deferred Income Taxes – Temporary Differences and Permanent Differences 6B: Deferred Income Taxes – Assets and Liabilities 6C: Not-for-Profit Organizations	Probert, Denise
7	Thursday, July 15, 2010	6:30-9:30 ET	7A: Equity Method of Accounting and Introduction to Consolidations 7B: Consolidation Accounting – Intercompany Balances 7C: Consolidation Accounting – Purchase Method	Probert, Denise
8	Thursday, July 22, 2010	6:30-9:30 ET	8A: Statement of Cash Flows – Investing and Financing Activities 8B: Statement of Cash Flows – Direct Versus Indirect Method 8C: Other Reporting Issues	Irving, Lynn
9	Thursday, July 29, 2010	6:30-9:30 ET	9A: Governmental Accounting – Financial Statements 9B: Governmental Accounting – Various Reporting Issues (Part I) 9C: Governmental Accounting – Various Reporting Issues (Part II)	Surett, Darrel

**Note:** Classes subject to rescheduling or cancelation.