



## Financial Accounting and Reporting (March 6- May 1, 2008)

(Classes held Online at [www.kaplanCPAreview.com](http://www.kaplanCPAreview.com))

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CLASS	DAY/DATE	TIME	SCHEDULED TOPICS	INSTRUCTOR
1	Thursday, March 6, 2008	6:30 – 9:30 pm ET	1A: Accounts Receivable and Bad Debt Expense 1B: Present Value 1C: Contingencies and Extraordinary Items	Denise Probert
2	Thursday, March 13, 2008	6:30 – 9:30 pm ET	2A: Fixed Assets – Capitalization and Depreciation 2B: Fixed Assets – Impairment of Value and Trades 2C: Marketable Securities	Denise Probert
3	Thursday, March 20, 2008	6:30 – 9:30 pm ET	3A: Bonds and Notes – Terminology and the Effective Rate Method 3B: Bonds – Troubled Debt Restructuring and Other Reporting Issues 3C: Long-term Contracts and Installment Sales Method	Denise Probert
4	Thursday, March 27, 2008	6:30 – 9:30 pm ET	4A: Stockholders' Equity – Common, Preferred, and Treasury Stock and Dividends 4B: Stockholders' Equity – Stock Options and Stock Appreciation Rights 4C: Inventory	Denise Probert
5	Thursday, April 3, 2008	6:30 – 9:30 pm ET	5A: Capital Leases – Lessee 5B: Capital Leases – Lessor 5C: Pension Accounting	Denise Probert
6	Thursday, April 10, 2008	6:30 – 9:30 pm ET	6A: Deferred Income Taxes – Temporary Differences and Permanent Differences 6B: Deferred Income Taxes – Assets and Liabilities 6C: Not-for-Profit Organizations	Denise Probert
7	Thursday, April 17, 2008	6:30 – 9:30 pm ET	7A: Equity Method of Accounting and Introduction to Consolidations 7B: Consolidation Accounting – Intercompany Balances 7C: Consolidation Accounting – Purchase Method	Denise Probert
8	Thursday, April 24, 2008	6:30 – 9:30 pm ET	8A: Governmental Accounting – Financial Statements 8B: Governmental Accounting – Various Reporting Issues (Part I) 8C: Governmental Accounting – Various Reporting Issues (Part II)	Denise Probert
9	Thursday, May 1, 2008	6:30 – 9:30 pm ET	9A: Statement of Cash Flows – Investing and Financing Activities 9B: Statement of Cash Flows – Direct Versus Indirect Method 9C: Other Reporting Issues	Lynn Irving

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