

**SYLLABUS: BUS 646 CONSOLIDATIONS AND ADVANCED ACCOUNTING TOPICS**  
**Fall, 2011    4 graduate credits    Section 01    Course number 12171**  
**Tu & Th 8:00 – 9:15 AM    Buckman 212**

Instructor: Dr. Stephanie Moussalli  
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Office hours: Tu & Th 9:30 – 11:00 AM  
 Tu 1:30-3:30  
 and by appointment

### Course materials

Required materials:

**Either ...**

1. *Advanced Accounting*, 10<sup>th</sup> ed. 2011. Hoyle, Schaefer, & Douppnik. McGraw-Hill. ISBN: 9780078136627, and ...

Access to Connect online software for homework, purchased separately

**Or...**

2. *Advanced Accounting*, 10<sup>th</sup> ed. 2011. Hoyle, Schaefer, & Douppnik. McGraw-Hill. New, bundled with Connect, ISBN 9780077941451.

**Connect** purchase and registration:

Go to the following Web address and click the “register now” button:

[http://connect.mcgraw-hill.com/class/s\\_moussalli\\_01](http://connect.mcgraw-hill.com/class/s_moussalli_01)

Follow the instructions on the PowerPoint presentation available in my Public folder.

If you have trouble with registration, please contact Customer Support at

<http://mpss.mhhe.com/>

Recommended:

- Additional online materials such as quizzes and PowerPoint presentations at [www.mhhe.com/hoyle10e](http://www.mhhe.com/hoyle10e).
- The Accounting Standards Codification, available at the FASB website ([www.asc.fasb.org](http://www.asc.fasb.org)). In the “Basic View,” it is free to all viewers. In the “Academic View,” a professional version is free to Rhodes students with a user name and password that will be provided in class.

### General course information

Prerequisites: Completion of core courses.

Course description: This course will address various topics in advanced accounting. Accounting for investments including fair value, equity, and consolidation of financial statements will be covered in depth. Bankruptcy and partnership accounting issues will be reviewed. Foreign currency transactions and translation will be examined. Emerging issues related to the accounting profession will be discussed as an integral part of the course.

### Course objectives

- Essential objectives:
- You will **gain factual knowledge** about advanced accounting topics.
  - You will **learn fundamental principles, generalizations, or theories** that will help you handle advanced accounting situations.
- Important objectives:
- You will **learn to apply course material** to solve problems and make decisions encountered in advanced financial accounting situations.

### Grades

4 exams (including the final exam), 18 points each	72%
1 take-home quiz	6
2 papers, 6 points each	12
Homework (Connect)	<u>10</u>
Total	<u>100%</u>

The exams will consist of multiple choice and short answer questions, problems, and discussion questions. They will begin at 7:45 AM on the mornings of the tests. No make-up exams will be given except for emergencies, as determined by the professor. Permission for making up the final exam will almost never be given.

Once the exam has started, you may not leave the room until you are ready to turn in your exam. The only exception to this rule is if you are leaving to consult me in my office (if I'm not in the classroom at the time you have a question).

The take-home quiz will be open book. Students may **not** work together on this quiz, **nor** may any answer keys be consulted. I will specify the format in which the take-home quiz must be submitted. Late take-home quizzes will not be accepted for any reason, but you may submit them any time before the due date that you wish.

The papers will be short summaries of relevant topics in the literature. You will receive detailed instructions after the first exam.

12 Connect homework sets will be assigned. Satisfactory, timely completion of all six assignments in the first two units and four of the six assignments in the last two units will earn a perfect homework score.

At the end of the term, if a person's numerical average is near a different letter grade, I will consider participation (including attendance) in determining whether the final grade is rounded up or down.

### **Expectations**

Regular participation in class is necessary for good results in this class. In particular, it is essential that you keep up with homework, attend class, prepare for each class, and take notes.

Attendance: While I do not require attendance, I do expect you to come to every class *on time*. Professional courtesy to the class requires that you *not leave early* unless you notify me in advance. Learning accounting is very much a function of regular practice. If you miss classes, it will directly affect how much you learn.

### **Academic ethics and honor code**

Any evidence of academic dishonesty may result in your failing this course. Academic dishonesty includes using answer keys or exams from previous semesters and copying (or allowing someone else to copy) any work that is turned in for a grade. It also includes any form of plagiarism. The Rhodes Honor Code must be strictly followed.

Remember that your professional reputation as an accountant begins in your accounting classes, and your reputation for integrity is one of the most essential elements of that reputation.

### **Additional resources**

Students with a documented disability in need of special accommodations should contact the Office of Disability Services (Burrow Student Center, extension 3885, [www.rhodes.edu/disabilityservices](http://www.rhodes.edu/disabilityservices)). That office will also direct you to discuss your accommodations with me.

**Tentative schedule. NB: This schedule is subject to change at the instructor's discretion.****Fall, 2011: BUS 646 TR 8:00-9:15 AM Buckman 212**

		<b>Reading, exams, and papers</b>	<b>HW due*</b>
Thursday	<b>Aug 25</b>	Introduction, Chapter 1	
Tuesday	30	Chapters 1, 2	
Thursday	<b>Sep 1</b>	Chapters 1, 2	Ch 1
Tuesday	6	Chapter 2	Ch 2
Thursday	8	Chapter 2, 3	
Tuesday	13	Chapter 3	Ch 3
	14	(Last day to drop a class)	
Thursday	15	<b>Exam 1 on chapters 1, 2, 3</b>	
Tuesday	20	Chapter 4	
Thursday	22	Chapter 4	Ch 4
Tuesday	27	Chapter 5	
Thursday	29	Chapter 5 <b>Paper 1 topics due</b>	Ch 5
Tuesday	<b>Oct 4</b>	Chapters 5, 6 <b>Take-home quiz due in class or before</b>	
Thursday	6	Chapters 6, 7	
Tuesday	11	Chapter 7 <b>Paper 1 articles due electronically in class or before</b>	Ch 6, 7
Thursday	13	<b>Exam 2 on chapters 4, 5 (and 1, 2, 3, 6, 7)</b>	
Thursday	20	Chapter 8	
Tuesday	25	Chapter 8 / 9 <b>Paper 1 due in class or before</b>	Ch 8
Thursday	27	Chapter 9	
	28	(Last day to withdraw from a class)	
Tuesday	<b>Nov 1</b>	Chapters 9, 10	Ch 9
Thursday	3	Chapter 10	
Tuesday	8	Chapter 10	Ch 10
Thursday	10	<b>Exam 3 on chapters 8, 9, 10</b>	
Tuesday	15	Chapter 13	
Thursday	17	Chapter 13	Ch 13
Tuesday	22	Chapter 14 <b>Paper 2 due in class or before</b>	
	24	(Thanksgiving)	
Tuesday	29	Chapter 14	Ch 14
Thursday	<b>Dec 1</b>	Chapter 15	
Tuesday	6	Chapter 15	Ch 15
Friday	9	<b>8:30 AM. Final Exam. Chapters 13, 14, 15</b>	

\* HW due dates are approximate. See Homework assignment sheet in my Public folder for up-to-date deadlines.