

SYLLABUS: BUS 646 CONSOLIDATIONS AND ADVANCED ACCOUNTING TOPICS
Fall, 2012 4 graduate credits Section 01 Course number 13347
Mon & Wed 9:30 – 10:45 AM Buckman 216

Instructor: Dr. Stephanie Moussalli
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Office hours: Wed 1:30 – 2:30 PM
 Tu & Th 2:00 - 3:30 PM
 and by appointment

Course materials

Required materials: *Advanced Accounting*, 11th ed. 2013 with Connect Plus. Hoyle, Schaefer, & Doupnik. McGraw-Hill. ISBN: 978007763531.

Connect purchase and registration:

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

http://connect.mcgraw-hill.com/class/s_moussalli_spring_2012

Follow the instructions on the PowerPoint presentation available in my Public folder. Use the code given to you when you purchased the book. You may also purchase Connect with the online text.

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/hoyle11e. (See pp. viii and ix in text for more information.
- The Accounting Standards Codification, available at the FASB website (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 (might be online)		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 a little before 9:30 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. There may be opportunities for a few additional assignments that will earn a very small amount of extra credit.

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

The Rhodes Honor Code must be strictly followed. If a student is found in violation of the code, I may impose penalties up to and including an "F" in the course. Academic dishonesty includes using 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.

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). 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.

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Reading, exams, and papers			HW due*
Wednesday	Aug 22		
Monday	27		
Wednesday	29		Ch 1
Monday	Sept 3	Labor Day. No classes.	
Wednesday	5		
Monday	10		Ch 2
Wednesday	12	Last day to drop a class	Ch 3
Monday	17	Exam 1. Chapters 1, 2, 3.	
Wednesday	19		
Monday	24	Paper 1 topics due.	
Wednesday	26		Ch 4
Monday	Oct 1	Quiz due?	
Wednesday	3		Ch 5
Monday	8		
Wednesday	10	Paper 1 articles due.	Ch 6, 7
Monday	15	Fall Break. No class.	
Wednesday	17	Exam 2. Chapters 4, 5 (and 1, 2, 3, 6, 7).	
Monday	22	Paper 1 due in class or before.	
Wednesday	24		Ch 8
Friday	26	(Last day to withdraw from a class)	
Monday	29		
Wednesday	31		
Monday	Nov 5		Ch 9
Wednesday	7		Ch 10
Monday	12	Exam 3. Chapters 8, 9, 10.	
Wednesday	14		
Monday	19	Paper 2 due in class or before.	
Wednesday	21	Thanksgiving. No class.	
Monday	26		Ch 13
Wednesday	28		
Monday	Dec 3		Ch 14
Wednesday	5		Ch 15
		Final Exam. Chapters 13, 14, 15	

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