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## BADM 646-01, Consolidations and Advanced Accounting topics, Spring 2006

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**ECBA 646      SPRING 2006**

Instructor: Ferron Thompson  
Office Hours: Monday-Thursday    11:00 -NOON  
(or by appointment)

Office: Buckman 317  
Phone: 843-3567 (office)  
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**Text:** *Advanced Accounting, eighth edition, Hoyle, Schaefer, Douppnik*  
(ISBN# 0-07-299188-7)

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

**Evaluation of Student Performance:** Because of the varied and detailed nature of the subject matter, the instructor believes that frequent exams covering logical segments of material are appropriate. There will be 4 such exams during the semester. Also, to emphasize the importance of a thorough understanding of corporate mergers, each student is required to give a professional presentation of the facts and circumstances related to a recent corporate merger. There will be a comprehensive final exam.

**Grades:** Total points possible in this course are 525, as follows:

Exam 1	100
Exam 2	100
Exam 3	75
Exam 4	75
Presentation	75
Final exam (comprehensive)	<u>100</u>
	525

A grading scale of A, A-, B+, B, B-, etc. will be used.

**Calculator/Pencil/Text:** You are required to bring a calculator and your text to class. Also, all work which is turned in for credit must be prepared in pencil.

**Honor System:** This class will be conducted in accordance with the Rhodes College honor system. If you have any questions as to how the honor code applies to work in this class please bring it up for discussion so that everyone will be correctly informed.

**ACCOUNTING 646  
SPRING 2006  
ASSIGNMENTS**

MONTH	DATE	DAY	CHAPTER	TOPIC	HOMEWORK	
					Questions	Problems
JAN	11	W		Introduction		
	16	M		Holiday		
	23	M	14	Partnerships	all	1 through 1
	25	W	14	Partnerships		handout
	30	M	15	Partnerships	all	1 through 1
FEB	1	W	13	Bankruptcy	all	1 through 2
	6	M	13	Bankruptcy		
	8	W	13,14,15	<b>Exam 1</b>		
	13	M	handout	SFAS 115		take home
	15	W	1	Equity Method	all	1-7 and 9-1
	20	M	1	Equity Method		19, 23
	22	W	2	Consolidations	all	1-5 and 7-1
	27	M	2	Consolidations		13 through 1
	MAR	1	W	3	Consolidations	all
6		M	3	Consolidations		17, 26
8		W	115,1,2,3	<b>Exam 2</b>		
13		M		<b>Spring Break</b>		
15		W		<b>Spring Break</b>		
20		M	4	minority interest	all	1 through 1
22		W	4	minority interest		32, 33
27		M	5	Inventories/pg 217-234	1 to 9	1 to 7
APRIL	29	W		Presentations		
	3	M		Presentations		
	5	W		Presentations		
	10	M	4,5	<b>Exam 3</b>		
	12	W	9	foreign exchange	all	1 through 1

	17	M	9	foreign exchange		21, 23, 24,
	19	W	10	foreign translation	all	1 through 1
	24	M	10	foreign translation		24, 25, 30
	26	W	9,10	<b>Exam 4</b>		
MAY	1	M		<b>Final Exam</b>		