

Advanced Accounting, BUAD 316 L W, On-Line via Blackboard
Number of Credit Hours: 3
Spring 2013
Mary Baldwin College

Instructor Information

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Course Description

An in-depth consideration of topics introduced in BUAD 311. Emphasis will be given to the principles of preparing consolidated financial statements. This course is an elective for students interested in pursuing a career in either public or private accounting.

Course Goals & Objectives

The MBC student will gain an increased understanding of preparing financial statements.

Prerequisites

BUAD 311

Course Resources – Text and Required Reading

Advanced Accounting with Connect Plus, 11th Edition

Joe Ben Hoyle, UNIV OF RICHMOND
Thomas Schaefer, UNIV OF NOTRE DAME
Timothy Douplik, UNIV OF SOUTH CAROLINA
Hardcover with access card
©2013, ISBN-13 9780077635831

Chapter 1 The Equity Method of Accounting for Investments
Chapter 2 Consolidation of Financial Information
Chapter 3 Consolidations - Subsequent to the Date of Acquisition
Chapter 4 Consolidated Financial Statements and Outside Ownership
Chapter 5 Consolidated Financial Statements - Intra-Entity Asset Transactions
Chapter 6 Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues
Chapter 7 Consolidated Financial Statements - Ownership Patterns and Income Taxes
Chapter 8 Segment and Interim Reporting
Chapter 9 Foreign Currency Transactions and Hedging Foreign Exchange Risk
Chapter 10 Translation of Foreign Currency Financial Statements
Chapter 11 Worldwide Accounting Diversity and International Accounting Standards
Chapter 12 Financial Reporting and the Securities and Exchange Commission
Chapter 13 Accounting for Legal Reorganizations and Liquidations
Chapter 14 Partnerships: Formation and Operation
Chapter 15 Partnerships: Termination and Liquidation
Chapter 16 Accounting for State and Local Governments, Part I
Chapter 17 Accounting for State and Local Governments, Part II
Chapter 18 Accounting and Reporting for Private Not-for-Profit Organizations
Chapter 19 Accounting for Estates and Trusts

Course Requirements

- The student is requested to notify the instructor via e-mail (gbrann@mbc.edu) once registration has occurred.
- Completion of two (2) course exams (Mid-Term and Final) and short answer assignment (located in Assignments section of Blackboard).
- Coursework and Extended Time (“ET”) deadlines to submit any and all work to the instructor are as follows (dates are located in Assignments section as well):

Description	Coursework Due Date
Mid-Term ADP –Graduating Seniors	March 1, 2013
Project ADP – Graduating Seniors	March 15, 2013
Final Exam ADP – Graduating Seniors	April 12, 2013
Mid-Term ADP	March 1, 2013
Project ADP	April 1, 2013
Final Exam ADP	May 14, 2013
ET Deadline - Students' deadline to send ET forms to advisors. ET provides up to August 17, 2013 to complete course	May 14, 2013

- ADP requires that interaction with the instructor occur on at least 3 occasions, and accordingly, the student should check the MBC e-mail system regularly.
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Blackboard Information

This course is presented via electronic Blackboard. The student may login to the Blackboard link as follows:

<http://blackboard.mbc.edu/>

The student user name is the student’s MBC e-mail address without the “@mbc.edu.” The password is the student’s birthday “MMDDYYYY”.

The following information is available within the blackboard site:

The ANNOUNCEMENTS FOLDER contains recommended study options.

The COURSE INFORMATION FOLDER contains the current copy of the Syllabus.

The ASSIGNMENTS FOLDER contains all assignments; the mid-term exam, the final exam, and course short answer project. Exams are to be taken on-line. Instructions are contained within the folder on on-line test taking capabilities. On-line testing allows the student to see his/her grade as well as correct and incorrect answers virtually instantaneously.

The EXTERNAL LINKS FOLDER contains the link to the text site with PowerPoint downloads, chapter objectives, and self-study quizzes.

The DISCUSSION BOARD folder contains class discussions.

Assessments

There will be two (2) course exams (Mid-Term and Final) each totaling 100 points. The project/short-answer assignment is totals 100 points.

The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

Extended Time (“ET”) Policy

ETs are permitted. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor. No second ETs will be granted according to MBC academic policy.

Honor Code

Students must abide by the MBC Honor System for all submitted coursework.