

# **Brief Course Outline**

| Course Title:              | Advanced Accounting |           |
|----------------------------|---------------------|-----------|
| Course Number and Section: | MOS                 | 4465A 550 |
| Instructor Name(s):        | Bill Dawson         |           |
| Instructor Email(s):       | bdawson@uwo.ca      |           |

Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL is the official and authoritative source of information for the course.

#### **Course Description:**

Advanced financial accounting topics including international accounting and Canadian accounting treatment of intercorporate investments, business combinations, foreign currency transactions and translation and accounting for not-for-profit organizations.

### Learning Outcomes:

| Prepare consolidated financial statements for a parent and subsilary                             |
|--------------------------------------------------------------------------------------------------|
| Summarize transactions between parties in combined statements                                    |
| Analyze and compare 2 merger/acquisitions                                                        |
| Foreign exchange transactions for hedges                                                         |
| Prepare combined statements for parent and a foreign subsidiary using appropriate exchange rates |
| Understand accounting for joint ventures                                                         |
| Not-for-profit accounting                                                                        |

#### **Textbooks and Course Materials:**

Herauf, Darrell and Mbagwu, Chima. Modern Advancedb Accounting in Canada, Tenth edition. McGraw-Hill Ryerson Limited,2022. ISBN-13:978-1-26-088129-5

#### Methods Of Evaluation:

| Assignment                           | Due Date mm/dd/yy | Weight - % |
|--------------------------------------|-------------------|------------|
| Midterm 1                            | 10/25/2024        | 25%        |
| Midterm 2 Takehome<br>(chapters 6,7) | 11/121/23024      | 15%        |

| Assignment                        | Due Date mm/dd/yy | Weight - % |
|-----------------------------------|-------------------|------------|
| Final exam                        | Dec exam period   | 30%        |
| Acquisition assignment            | 12/09/2024        | 15%        |
| Data Analytics assignment         | 1/25/23024        |            |
| Connect weekly<br>assignments     | ongoing           | 5%         |
| Participation/<br>Professionalism | ongoing           | 5%         |

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.

## Wednesday, August 28, 2024