

Brief Course Outline

Course Title: **Advanced Accounting**

Course Number and Section:

MOS

4465A 550

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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 translation and transactions, and accounting for not-for-profit organizations.

Learning Outcomes:

Accurately construct consolidated financial statements for a Parent company and its subsidiaries

Summarize transactions between a parent and its subsidiaries and incorporate them in consolidated financial statements

Analyze mergers and acquisitions to determine that IFRS requirements have been followed

Contrast recent acquisitions to determine which should have most significant impact on future results for the acquirer and target company

Prepare appropriate entries to record foreign exchange transactions for a fair value hedge and a cash flow hedge and translate financial statements from a foreign currency into Canadian dollars using appropriate foreign exchange rates for foreign operations

Prepare journal entries for contributions received and disbursements made for Not-For-Profit organizations. Distinguish between Restricted Fund and Deferral accounting methods

Understand accounting for joint arrangements

Apply data analytics to a component of advanced accounting

Textbooks and Course Materials:

Herauf and Mbagwu
Modern Advanced Accounting in Canada
10th edition, McGraw Hill , 2022
ISBN: 13: 978-126088129-5

e-book info to follow

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Midterm 1 (chapters 1-5)	05-31-2024	25
Take-Home Chapters 6,7	06/08/2024	15
Final exam		30
Acquisitioin assignment	06/21/2024	15
Weekly connect assignmnets		5
Data Analytics assignment	09/14/2024	5
on-line participation		5

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

Sunday, April 14, 2024