



## ACCT 4213 - Advanced Accounting SPRING 2016

**Instructor:** Alfreda Dobiyaniski, MS, CPA, CMA  
**Section # and CRN:** P01- 20663  
**Office Location:** Ag/Bus Building, Room 461  
**Office Phone:** 936-261-9252  
**Email Address:** [ardobiyanski@pvamu.edu](mailto:ardobiyanski@pvamu.edu)  
**Office Hours:** Tuesday 8:00-9:30, 12:30-2:00  
 Wednesday 8:00-2:00  
 Thursday 8:00-9:30, 12:30-2:00  
**Mode of Instruction:** Face to Face  
**Course Location:** Ag/Bus Building, Room 113  
**Class Days & Times:** TR 9:30 – 10:50  
**Catalog Description:** Credit 3 semester hours. Analysis of special problems and theories relative to business combinations, preparation of consolidated financial statements, partnership operations, foreign currency transactions and segment reports.  
**Prerequisites:** ACCT 3223 – Intermediate II Accounting  
**Co-requisites:** None  
**Required Texts:** Christensen, Cottrell, & Baker Advanced Financial Accounting  
 10th Edition, McGraw-Hill Irwin Publishing  
 (ISBN# 13-978 007 8025624)  
**Recommended Texts:** None

**Student Learning Outcomes:**

|   | Upon successful completion of this course, students will be able to:                                | Program Learning Outcome # Alignment | Core Curriculum Outcome Alignment |
|---|---|--------------------------------------|-----------------------------------|
| 1 | Account for the formation, operation, and liquidation of a partnership                              | BBA 1,2,3,4                          | CT, EQS                           |
| 2 | Explain the different types of business combinations (acquisition, merger, consolidation)           | BBA 1,2,3,4                          | CT, EQS, COM                      |
| 3 | Prepare elimination entries and consolidated working papers for the parent and subsidiary companies | BBA 1,,4                             | CT, EQS                           |
| 4 | Describe the preparation of consolidated financial statements                                       | BBA 1,,4                             | CT, EQS, COM                      |
| 5 | Account for foreign currency transactions   | BBA 1,3,4                            | CT, EQS,SR                        |
| 6 | Translate foreign entity financial statements   | BBA 1,3,4                            | CT, EQS,SR                        |
| 7 | Explain interim and segment reporting   | BBA 1,,4                             | CT, EQS                           |
| 8 | Describe the reporting requirements of the Securities and Exchange Commission (SEC)                 | BBA 1,2,4                            | CT, EQS, COM,PR                   |

**BBA Program Learning Goals/Course Objectives/Accrediting Body** The Association to Advance Collegiate Schools of Business (AACSB)

**Goal 1: Mastery of Content: Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline. (MC)**

**Goal 2: Ethics: Graduates will have an ethical perspective. (ET)**

**Goal 3: Global perspective: Graduates will have a global perspective. (GP)**

**Goal 4: Communications: Graduates will demonstrate an ability to be effective communicators. (C)**

**Core Learning Goals**

- Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication
- Critical Thinking (CT): Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- Empirical & Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- Personal Responsibility (PR): Ability to connect choices, actions, and consequences to ethical decision-making
- Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussion)

**Major Course Requirements**

**Method of Determining Final Course Grade**

| <b>Course Grade Requirement</b> | <b>Value</b>  | <b>Total</b> |
|---------------------------------|---------------|--------------|
|                                 | <u>Points</u> |              |
| 1) Quizzes/Homework             | 50            | 12.5%        |
| 2) Paper                        | 50            | 12.5%        |
| 3) Exam I                       | 100           | 25%          |
| 4) Exam II                      | 100           | 25%          |
| 5) Final Exam (Comprehensive)   | <u>100</u>    | <u>25%</u>   |
|                                 | 400           | 100%         |

**Grading Criteria and Conversion:**

Percent of Total Points

A = 90-100

B = 80-89

C = 70-79

D = 60-69

F = Below 60

## Detailed Description of Major Assignments:

| Assignment Title or Grade Requirement | Description |
|---------------------------------------|-------------|
|---------------------------------------|-------------|

|                  |   |
|------------------|---|
| Exam I           | Exam covering topics in syllabus                                      |
| Exam II          | Exam covering topics in syllabus                                      |
| Final Exam       | Exam covering topics in syllabus                                      |
| Homework/Quizzes | Homework collections and in class quizzes covering topics in syllabus |
| Paper            | Three to five page paper on assigned advanced accounting topic        |

Exams consist of multiple choice questions, problems, and essays

## Course Procedures or Additional Instructor Policies

### Taskstream

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is **REQUIRED** to be submitted as an "artifact," an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.

### Course Evaluation

I reserve the right to change assignments and due dates as necessary. The student is responsible for homework missed during any absence. No make-ups will be given for missed quizzes. Any excused missed exams will be replaced by the comprehensive final exam.

### Course Procedures

Lecture/discussion is the dominant format for the class. Students are expected to read assigned materials prior to class. Specific due dates for assignments listed on the course outline and calendar will be given in class. Assignments for each due date must be completed prior to that class meeting. Students should always be prepared to provide solutions to assigned problems for classroom discussion. Regular class attendance is important to achieve the objectives of the course.

No children, pets, or visitors allowed in class.

### Formatting Documents

Microsoft Word is the standard word processing tool used at PVAMU. If you're using other word processors, be sure to use the "save as" tool and save the document in either the Microsoft Word, Rich-Text, or plain text format.

### Student Services

College of Business tutoring schedules will be announced when available.

Other services for student assistance are listed below.

Ms. Carolyn S. Davis

Assistant Dean, Recruitment & Academic Enhancement

*Academic Progress Monitoring & Academic Achievement Planning*

*Including but not limited to; Establishing a Study Schedule, Time Management, Goal Setting, Mentoring, etc.*

936-261-9237

csdavis@pvamu.edu

## Semester Calendar

**Week One:** 1/17/16

**Topic Description**

Partnerships: Formation, Operation, and Changes in Membership

Readings:

T Chapter 15

Assignment(s):

T E15-2, E15-4

R E15-6, E15-11

**Week Two:** 1/24

**Topic Description**

Partnerships: Formation, Operation, and Changes in Membership

Readings:

T Chapter 15

Assignments:

T P15-7, E15-9

R E15-10, P15-17

**Week Three:** 1/31

**Topic Description**

Partnerships: Liquidation

Readings:

T Chapter 16

Assignments:

T E16-9

R E16-5

**Week Four:** 2/7

**Topic Description**

Intercorporate Acquisitions and Investments in Other Entities

Readings:

T Chapter 1

Assignments:

T E1-1, E1-2, E1-11, E1-12, E1-9

R P1-31, P1-32, P1-33

**Week Five:** 2/14

**Topic Description**

Reporting Intercorporate Interest

Readings:

T Chapter 2

Assignments:

T E2-1, E2-2

R E2-3, E2-4

**Week Six:** 2/21

**Topic Description**

The Reporting Entity and Consolidated Financial Statements

Readings:

T Chapter 3

Assignments:

T E3-1, E3-2, E3-3, E3-4

R E3-14, E3-17, P3-23

**Week Seven:** 2/28

**Topic Description**

Exam Week  
Consolidation of Wholly Owned Subsidiaries

Readings:

T EXAM

R Chapter 4

Assignments:

R E4-10, E4-11, E4-12, E4-13, E4-15

**Week Eight:** 3/6

**Topic Description**

Consolidation of Wholly Owned Subsidiaries

Readings:

T Chapter 4

Assignments:

T E4-16, E4-17, E4-22

R P4-35

**Week Nine: 3/13**  
**Topic Description**

SPRING BREAK WEEK

Readings: T SPRING BREAK  
Assignments: R SPRING BREAK

**Week Ten: 3/20**  
**Topic Description**

Consolidation of Less-than-Wholly Owned Subsidiaries

Readings: T Chapter 5  
Assignments: T E5-3, E5-7, E5-8, E5-6, E5-10  
R E5-11, E5-12

**Week Eleven: 3/27**  
**Topic Description**

Consolidation of Less-than-Wholly Owned Subsidiaries

Readings: T Chapter 5  
Assignments: T P5-29, P531  
R P5-32

**Week Twelve: 4/3**  
**Topic Description**

Intercompany Inventory Transactions  
Additional Consolidation Reporting Issues

Readings: T Chapter 6  
R Chapter 10 (pgs. 507-512)  
Assignments: T E6-6, E6-7, E6-13  
R E10-8, E10-9

**Week Thirteen: 4/10**  
**Topic Description**

Segment and Interim Reporting  
SEC Reporting

Readings: T Chapter 13 (pgs. 674-687), Chapter 14  
Assignments: T E13-1, Q14-1(1-15)  
R EXAM

**Week Fourteen: 4/17**  
**Topic Description**

Multinational Accounting: Foreign Currency Transactions and Financial Instruments

Readings: T Chapter 11 (pgs.542-555)  
Assignments: T E11-1, E11-2, E11-7  
R E11-12, E11-24

**Week Fifteen: 4/24**  
**Topic Description**

Multinational Accounting: Translation of Foreign Entity Statements

Readings: T Chapter 12  
Assignments: R P12-17, P12-18

**Week Sixteen: 5/1**  
**Topic Description**

REVIEW AND FINAL EXAMS (Final Exam will be given per the University calendar)

T Review for Final Exam

**Week Seventeen: 5/8**  
**Topic Description**

FINAL EXAMS (Final Exam will be given per the University calendar)

Textbook Assignments: Q = Questions, E = Exercises, P = Problems

## **Student Support and Success**

### **John B. Coleman Library**

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

### **The Learning Curve (Center for Academic Support)**

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

### **The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)**

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

### **Writing Center**

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

### **Student Counseling Services**

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

### **Testing**

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

### **Office of Diagnostic Testing and Disability Services**

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders,

livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

### **Veteran Affairs**

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

### **Office for Student Engagement**

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

### **Career Services**

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

## **University Rules and Procedures**

### **Disability Statement (Also See Student Handbook):**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

### **Academic Misconduct (See Student Handbook):**

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

### **Forms of Academic Dishonesty:**

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.

### **Nonacademic Misconduct (See Student Handbook)**

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such

disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

**Sexual Misconduct (See Student Handbook):**

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

**Title IX Statement**

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

**Class Attendance Policy (See Catalog for Full Attendance Policy)**

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

**Student Academic Appeals Process**

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

***TECHNICAL CONSIDERATIONS***

***Minimum Recommended Hardware and Software:***

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

**Note:** Be sure to enable Java & pop-ups in the Web browser preferences

**Participants should have a basic proficiency of the following computer skills:**

- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.



**Netiquette (online etiquette):**

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

**Technical Support:**

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

**Communication Expectations and Standards:**

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

**Discussion Requirement:**

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

**It is strongly suggested** that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.

**VISION AND MISSION STATEMENTS**

*Approved by the College of Business (COB) Faculty, August 2015*

**Vision Statement:**

The Prairie View A&M University College of Business strives to be among the best regional business schools in the nation by empowering students from diverse backgrounds to reach their full potential.

**Mission Statement:**

The Prairie View A&M University College of Business provides students from diverse academic and socioeconomic backgrounds with education that helps them become business professionals and leaders who are ethical, entrepreneurial, productive, and prepared to succeed in the global economy. The College achieves excellence through quality teaching, research, service, and engagement with the business community.

**Calendar Spring 2016**

The Prairie View A&M Academic Calendar is subject to change. Please check the Prairie View A&M University website for updates.

|                 |  |
|-----------------|--|
| Jan 14 - Jan 16 | Registration<br>Thursday through Saturday                    |
| Jan 16          | Regular Registration for Graduate Students<br>Saturday       |
| Jan 18          | Dr. Martin Luther King Jr. Day (University Closed)<br>Monday |
| Jan 19          | Instruction Begins<br>Tuesday                                |
| Jan 19          | Late Registration and Drop/Add Begins                        |

Tuesday

|                 |   |
|-----------------|---|
| Jan 22          | Late Registration and Add Courses Ends for Undergraduate Students – Web Registration Access Closed<br>8:00 am - 5:00 pm |
| Jan 22          | Last Day to Change Major or any other Matriculation Change for Spring 2016<br>8:00 am - 5:00 pm                         |
| Jan 23          | Late Registration and Add Courses Ends for Graduate Students – Web Registration Access Closed<br>8:00 am - 5:00 pm      |
| Jan 27          | Spring 2016 Student Assembly<br>10:00 am - 12:59 pm   |
| Feb 03          | 12th Class Day (Census Date)<br>Wednesday   |
| Feb 03          | Last Day to Withdraw from Course(s) without Academic Record<br>Wednesday  |
| Feb 03          | Late Deadline to Apply for Spring 2016 graduation<br>Wednesday  |
| Feb 04          | Withdrawal from Course(s) with Academic Record (“W”) Begins<br>Thursday   |
| Feb 15          | 20th Class Day<br>Monday  |
| Mar 10 - Mar 12 | Mid-Semester Examination Period<br>Thursday through Saturday  |
| Mar 14 - Mar 19 | Spring Break<br>Monday through Saturday   |
| Mar 18          | Spring Break (University Closed)<br>Friday  |
| Mar 21          | Instruction Resumes<br>Monday   |
| Mar 22          | Mid-Semester Grades Due<br>Tuesday  |
| Mar 25          | 60% of Term<br>Friday   |
| Mar 25 - Mar 26 | Good Friday/Easter (Student Holiday)<br>Friday through Saturday   |
| Mar 30          | Founders Day/ Honors Convocation<br>Wednesday   |

|                 |   |
|-----------------|---|
| Apr 04          | Withdrawal from Course(s) with Academic Record ("W") Ends<br>Monday                                       |
| Apr 12          | Priority Registration Begins for Summer/Fall 2016<br>Tuesday  |
| Apr 15          | Graduation Application Deadline for Summer 2016 and Fall 2016<br>Friday                                   |
| May 02          | Course Review Day [Classes must convene and instructors will prepare students for Final Exams]<br>Monday  |
| May 03          | Course Review Day [Classes must convene and instructors will prepare students for Final Exams]<br>Tuesday |
| May 03          | Last Class Day for Spring 2016 Semester<br>Tuesday  |
| May 03          | Last Day to Withdraw from the University (from All Courses) for the Spring 2016 semester<br>Tuesday       |
| May 04 - May 10 | Final Examination Period<br>Wednesday through Tuesday   |
| May 10          | Final Grades Due for Graduating Candidates<br>Tuesday   |
| May 14          | Commencement<br>Saturday  |
| May 17          | Final Grades Due for All Other Students<br>Tuesday  |