

Augsburg College
Department of Business Administration
ACC425: Advanced Accounting
Fall Trimester 2008

Instructor:	Chris Strand	Office Hours:	After class and by appointment
Phone:	612.861.2000 X 2702	Course Meetings:	Sat. 8:30 am Foss 20B
e-mail:	strandc@augsborg.edu cstrand@msbcollege.edu	Textbook:	Advanced Accounting, 9th ed Hoyle, Schaefer, Douppnik

Course Objective:

Accounting for business combinations, consolidations, segment reporting, foreign currency translations, partnerships, estates and trusts and other topics of advanced financial reporting.

Attendance:

Students are expected to attend every class. If an absence is unavoidable, all work must be completed before attending the next class. There will be no make-up quizzes however each student will be allowed to drop their lowest quiz score. These classes are very intense and there is no extra time.

Student Evaluation:

	Pts	Percent		
Quizzes (6 @ 30 points each)	180	48.6%	A = 90 %	333
Homework (7 @ 10 points each)	70	18.9%	B = 80%	296
Final Exam (comprehensive)	100	27.0%	C = 70%	259
Attendance/Participation	20	5.4%	D = 60%	222
	<u>370</u>			

Class Structure:

With the exception of the first class, the class time will be used as follows:

Homework Review	60 - 90 minutes
Quiz (30 pts)	30 - 50 minutes
Chapter Lecture	Remainder of class

Homework problems will be assigned each class and will be due the following class period. If you are unable to receive an assignment, e-mail the instructor to request the problems.

Course Schedule

	<i>Lecture Chapters</i>	<i>Homework/Quiz Chaps</i>
6-Sep Class 1	Chap 1 The Equity Method of Accounting for Investments Chap 2 Consolidation of Financial Information	
20-Sep Class 2	Chap 3 Consolidations-Subsequent to Acquisition Chap 4 Consolidations- Outside Ownership	Chapters 1,2
4-Oct Class 3	Chap 5 Consolidations-Intercompany Transactions	Chapter 3,4
11-Oct Class 4	Chap 10 Translation of Foreign Currency Statements Chap 11 Worldwide Accounting Diversity	Chapter 5
25-Oct Class 5	Chap 14 Partnerships: Formation and Operations Chap 15 Partnerships: Liquidation	Chapter 10,11
8-Nov Class 6	Chap 16 Accounting for State and Local Governments Chap 17 Accounting for State and Local Governments	Chapter 14,15
20-Nov Class 7	Chap 19 Accounting for Estates and Trusts Chap 8 Segment and Interim Reporting	Chapter 16,17
6-Dec Class 8	Homework Review Final Exam Due	Chapter 19,8

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