

## **Advanced Accounting**

Business Administration 420

Section: E100

Term: 2005 Spring

Instructor: A. Duncan

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Discussion Topics: Course Objectives:

This course provides in-depth coverage of selected topics from advanced financial accounting.

The main component relates to business combinations and the accounting for associated legal entities. There will be discussion of theory and policy for each topic covered.

Course Coverage:

1. Business Combinations, including: asset purchase, amalgamations, purchase acquisitions, minority interest, inter-company transactions, change in % holdings, consolidated CFS, joint ventures (and a diminished discussion of pooling).

2. Foreign Currency transactions, hedging commitments, foreign currency translation and consolidations.

3. Not-For-Profit Accounting and Public Sector Accounting

Grading: A tentative grading scheme appears below. It may be changed at the instructor's discretion.

9% Term Assignments

16% Term Tests

33-25% Midterm Exam

42-50% Final Exam

The midterm/final split will favour your best combination.

100%

Required Texts: Hilton; Modern Advanced Accounting in Canada, 3rd. ed., McGraw-Hill: 2003.  
ISBN 0070893969

Recommended Texts:

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Materials/Supplies: Students need access to Microsoft software to read the Excel and Power Point files prepared by the instructor.

Prerequisite/Corequisite: BUS 321; Bus 360 & 60 credit hours, or permission of instructor.

### Notes:

This outline is derived from a course outline repository database that was maintained by SFU Student Services and the University's IT Services Department. The database was retired in 2014 and the data migrated to SFU Archives in 2015.