

Advanced Accounting

Business Administration 420

Section: D100

Term: 1999 Spring

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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, viz: the accounting for associated legal entities. There will be discussion of theory and policy for each topic covered.

Course Coverage:

1. Partnerships.

2. Business Combinations, including: asset purchase, amalgamations, purchase acquisitions, minority interest, inter-company transactions, change in % holdings, consolidated SCFP, pooling of interests and joint ventures.

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

4. Not-For-Profit Accounting

Grading: The higher of (i) or (ii):

(i) A weighted mark computed from the three elements:

20% Term Work

20% Midterm Exam

60% Final Exam

100%

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(ii) A non-weighted mark computed from only one element:

100% Final Exam

This option is conditional upon satisfactory attendance and performance during the term.

Required Texts: Beechy; Canadian Advanced Financial Accounting; 3rd Rev ed, Dryden: 1994.

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: Prerequisites:

BUS 321; 60 credit hours.

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.