

# **Huron Brief Course Outlines**

Fall/Winter 2023-2024

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

### **Learning Outcomes:**

Prepare consolidated statements for a parent and subsidiary

Summarize transactions between parties in combined statements

Analyze 2 merger/acquisitions

Foreign exchange transactions for hedges

Prepare combined statements for a parent and a foreign subsidiary using appropriate exchange rates

understand accounting for joint ventures

Not-for-profit accounting

#### **Textbooks and Course Materials:**

Herauf, Darrell and Hilton, Mbagwu, Chima. Modern Advanced Accounting in Canada, 10th Edition, McGraw-Hill Ryerson Limited, 2022. (ISBN: 13:978-126088129-5)

## **Methods of Evaluation:**

| Assignment             | Due Date mm/dd/yy | Weight - % |
|------------------------|-------------------|------------|
| Midterm 1 (Ch1-5)      | 10/20/2023        | 25%        |
| Midterm 2 (Ch 6,7)     | 11/13/2023        | 15%        |
| Final exam             |                   | 30%        |
| Acquisition assignment | 12/08/2023        | 10%        |
| Data analytics         | 11/27/2023        | 5%         |

| Assignment                 | Due Date mm/dd/yy | Weight - % |
|----------------------------|-------------------|------------|
| connect weekly assignments |                   | 10%        |
| Partricipation             |                   | 5%         |

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