Faculty: Dr. Al Ghosh  
Email: Al.Ghosh@uncc.edu  
Office: Friday 349A  
Phone: 704-687-7634  
Office Hours: Thursday, 4.30 PM to 5:15 PM (Dubois Center Room 718)  
Online WebEx Links  
• https://belkcollege.uncc.edu/directory/al-aloke-ghosh  
• https://belkcollege.uncc.edu/faces/Al-Ghosh  
• www.alokeghosh.com

My preferred method of contact is by email. I will respond to all emailed questions within 24 hours Mon-Fri. I may not respond to emails over the weekend.

Course Description:

This course provides a detailed understanding and critical evaluation of advanced accounting concepts and practices and their effects on financial statements. Consideration is given to currently accepted and proposed concepts and practices in the United States. Special emphasis on the use of accounting information in capital markets and accounting theory and research. In addition, the course will examine current topics and emerging issues in financial reporting.

Meeting Times:

Thursday, 5.30 PM to 8.15 PM

Course Objectives:

The course will focus on a collection of advanced topics in financial reporting. The topics will include relatively complex financial accounting concepts and practices including the accounting for leases, pensions, derivatives, deferred taxes, segment reporting, partnerships, foreign currency.
An additional goal is to further develop your thinking about financial reporting issues with a more critical and principles-driven perspective.

**Required Materials:**

**Customized Textbook (UNCC Bookstore)**
- Including Connect (online homework manager)

You should buy the customized textbook (Advanced Financial Reporting) with Connect as a package from the bookstore, which is at a discounted rate. Once you have purchased the access code for Homework Manager (Connect), please register for my course at the following two websites:

- **Connect URL**
  [https://connect.mheducation.com/class/a-ghosh-fall-2021-1](https://connect.mheducation.com/class/a-ghosh-fall-2021-1)

**Requirements**
- You are required to bring your textbook to every class
- You will need a financial calculator for this course, which you must bring to every class. It is highly recommended that you acquire the **BA II PLUS Professional** calculator manufactured by **Texas Instrument**

**Canvas Course Website**
Resources for this course are available on Canvas. Students must access Canvas modules for class notes, videos, links, and other course-related materials.

**Course Format and Expectations:**

**Canvas**
Students are required to register their e-mail addresses on Canvas, and to monitor Canvas every day for announcements, assignments, and messages about this course. The reading and homework assignments should be completed by the date indicated on Canvas.

**Professionalism**
I encourage your active participation in class discussions. Each of us may have strongly differing opinions on the various topics of class discussions. I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion. If your conduct during class discussions seriously disrupts the atmosphere of mutual respect, you will not be permitted to participate further.

Because our degree prepares you for a professional career, we must practice professionalism in class. For instance, assume that I, lead engagement partner in a reputable accounting firm, am presenting my conclusions to audit managers (you) that our client (Wisecard) must restate its 2018 financial statements. During this crucial business meeting, can you surf the net, text or call
someone, start chatting with a colleague, or leave the room? I think not and if you do you are likely
to lose your job for lack of professionalism.

Our class mimics a similar professional environment. Therefore, in class you must:
- Not use any electronics items (e.g., cell phones, i-pads and laptops)
- Keep your cell phone in your bag (or pocket) at all times
- Avoid arriving late or leaving before class ends (unless you acquire prior permission)
- Avoid excessive absences
- Avoid disrupting the class because you must be excused
- Avoid talking with fellow students.

Any violation of any of these strictures may result in deduction of up to 5 points and the matter
may be reported to the administration.

**Pre- and Post-Class Activities (Online)**
You will do your best and get the most from this course if you prepare well and read the assigned
materials before class. You are responsible for working independently online to complete all
assigned activities and discussions in Canvas by the due dates (as applicable).

Online activities will range from the following:

1. **PPTs**
   Pre-recorded lectures/narrated PowerPoint slides will be posted prior to each week to
cover the topics for that particular week. Please actively watch the videos and take notes
as you normally would in class.

2. **Online Quizzes**
   There will be online quizzes posted on Connect. You will be given an adequate amount
of time on the exam day to access the exam but once you begin, exams are timed and
need to be completed within two hours.

3. **Exams**
   There are two in-class exams this semester, midterm and final. Online exams will be
administered on Canvas.

**Grading Criteria:**

<table>
<thead>
<tr>
<th>Course Element</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Online Quizzes</td>
<td>25%</td>
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<tr>
<td>Professionalism</td>
<td>5%</td>
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<tr>
<td>Midterm Exam**</td>
<td>35%</td>
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<tr>
<td>Final Exam**</td>
<td>35%</td>
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<tr>
<td><strong>Total</strong></td>
<td>100%</td>
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**In-class exams (Mid-term and Final) are closed book examinations. When taking the exam, you
will be signing an academic integrity pledge that
- You will not seek any help from any of your colleagues or provide any help
- You will not leave the classroom during the exam
- You will not talk at any time or pass notes to any colleagues
• You will not be involved in dishonesty acts including cheating, forgery, plagiarism and collusion
• Seating is randomly assigned for the two in-class exams.

Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage Range</th>
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<tbody>
<tr>
<td>A</td>
<td>100.0% to 85.0%</td>
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<tr>
<td>B</td>
<td>&lt; 85.0% to 70.0%</td>
</tr>
<tr>
<td>C</td>
<td>&lt; 70.0% to 60.0%</td>
</tr>
<tr>
<td>F</td>
<td>&lt; 60.0% to 0.0%</td>
</tr>
</tbody>
</table>

General Course Policies:

COVID-19 Protection:
It is the policy of UNC Charlotte for the Fall 2020 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the 49er community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings while in buildings including in classrooms and labs. Students are permitted to remove face coverings in classroom or lab settings only when I explicitly grant permission to do so (such as while asking a question, participating in class discussion, or giving a presentation) and while at an appropriate physical distance from others. Failure to comply with this policy in the classroom or lab may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Office of Student Conduct and Academic Integrity for charges under the Code of Student Responsibility.

Recording in the Classroom
Electronic video, image capture, and/or audio recording is not permitted during class, whether conducted in person or online, unless the student obtains permission from the instructor.

Sexual Harassment in Web-Based or Web-Assisted Courses
All students are required to abide by the UNC Sexual Harassment Policy and the policy on Responsible Use of University Computing and Electronic Communication Resources. Sexual harassment, as defined in the UNC Charlotte Sexual Harassment Policy, is prohibited, even when carried out through computers or other electronic communications systems, including course-based chat rooms or message boards.

Attendance
Students are expected to attend every class and remain in class for the duration of the session when it is safe to do so in accordance with university guidance regarding COVID-19. Failure to attend class or arriving late may impact your ability to achieve course objectives which could affect your course grade. An absence, excused or unexcused, does not relieve a student of any course requirement. Any unexcused absence or excessive tardiness may result in a loss of participation points.
Students are encouraged to work directly with their instructors regarding their absence(s). For absences related to COVID-19, please adhere to the following:

- **Do not come to class if you are sick.** Please protect your health and the health of others by staying home. Contact your healthcare provider if you believe you are ill.
- **If you are sick:** If you test positive or are evaluated by a healthcare provider for symptoms of COVID-19, complete this form to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.
- **If you have been exposed** to COVID-19 positive individuals and/or have been notified to self-quarantine due to exposure, complete this form to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

To return to class after being absent due to a COVID-19 diagnosis or due to a period of self-quarantine, students should submit an online request form to Student Assistance and Support Services (SASS). Supporting documentation can be attached directly to the request form and should be from a student's health care provider or the Student Health Center, clearly indicating the dates of absences and the date the student is able to return to class. Instructors will be notified of such absences.

**Syllabus Revision**
The standards and requirements set forth in this syllabus may be modified at any time by the course instructor. Notice of such changes will be by announcement in class and posted on Canvas.

**Late Work and Make-Ups**
- There are no provisions for make-up exams.
- Assignments that are submitted late or not submitted will receive zero points.

**Academic Integrity**
All students are required to read and abide by the Code of Student Academic Integrity. Violations of the Code of Student Academic Integrity, including plagiarism, will result in disciplinary action as provided in the Code. Definitions and examples of plagiarism are set forth in the Code. The Code is available from the Dean of Students Office or online.

Faculty may ask students to produce identification at examinations and may require students to demonstrate that graded assignments completed outside of class are their own work.

**Title IX**
UNC Charlotte is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

Please be aware that many UNC Charlotte employees, including all faculty members, are considered Responsible Employees who are required to relay any information or reports of sexual
misconduct they receive to the Title IX Coordinator. This means that if you tell me about a situation involving sexual harassment, sexual assault, dating violence, domestic violence, or stalking, I must report the information to the Title IX Coordinator. Although I have to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. Our goal is to make sure you are aware of the range of options available to you and have access to the resources you need.

Withdrawals
Students are expected to complete all courses for which they are registered at the close of the add/drop period. If you are concerned about your ability to succeed in this course, it is important to make an appointment to speak with me as soon as possible. The University policy on withdrawal allows students only a limited number of opportunities available to withdraw from courses. It is important for you to understand the financial and academic consequences that may result from course withdrawal.
ADVANCED FINANCIAL REPORTING (ACCT6260)

(1) August 26  General Introduction and Pensions I (pp. 464-533; Chapter 17)

(2) September 2  Pensions: Day II (pp. 464-533; Chapter 17)
   Accounting for Pensions
   Skip Part E (Postretirement Benefits), very similar to pensions (pp. 497-508)
   Suggested Exercises: 13, 14, 15, 16, 19, 21
   Suggested Problems: 3, 7, 8, 10, 12, 15, 16

(3) September 9  Leases: Day I (pp. 322-394; Chapter 15)
   Accounting for Leases

(4) September 16  Leases: Day II  (pp. 322-394; Chapter 17)
   Accounting for Leases
   Suggested Exercises: 10, 11, 13, 15, 16, 18, 21, 24, 26, 28, 31
   Suggested Problems: 4, 5, 9, 10, 11, 13, 16, 20, 21, 23

(5) September 23  No-lass (Founder’s Day)

(6) September 30  Deferred Taxes: Day I (pp. 396-462; Chapter 16)
   Accounting for Leases

(7) October 7  Deferred Taxes: Day II (pp. 396-462; Chapter 16)
   Accounting for Income Taxes
   Suggested Exercises: 16, 19, 20, 22, 26, 27, 29
   Suggested Problems: 6, 7, 8, 9, 11, 13

(7) October 14  Segment Reporting (pp. 1-43; Chapter 8)
   Segment and Interim Reporting
   Suggested problems: 23, 24, 25, 27, 28, 29, 31, 34, 36, 38 and 41

(8) October 21  MID TERM
(9) **October 28**  Partnerships: Day I (pp. 251-287; Chapter 14)  
*Partnerships: Formation and Operation*  
Suggested Problems: 6, 10, 12, 15, 16, 23, 25, 27, and 29

(10) **November 4**  Partnership Termination/Liquidation (pp. 423-455; Ch. 15)  
*Partnerships: Termination and Liquidation*  
Suggested Problems: 7, 11, 17, 19, 20, 21, 27 and 31

(11) **November 11**  Derivatives: Day I (pp. 534-561; Appendix A)  
*Accounting for Derivatives*

(12) **November 18**  Derivatives: Day II (pp. 534-561; Appendix A)  
*Accounting for Derivatives*  
Suggested Exercises: 2, 3, 4, 5  
Suggested Problems: 1, 2, 3

(13) **December 9**  Foreign Currency (pp. 45-113; Chapter 9)  
*Foreign Currency Transactions and Hedging Foreign Exchange Risk*

December 8  Last day of classes  
December 9  Reading day

**December (16)**  **FINAL**

Background Reading

- **Financial reporting and the SEC (Covered in Day 1)**  
  - Chapter 12: pp. 175-195

- **Accounting for legal reorganizations and liquidations**  
  - Chapter 13: pp. 201-249