

ACCT 6261-U01
Advanced Financial Reporting and Analysis I
Fall 2023

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Office Hours: By appointment (please don't hesitate to ask for help)
Class Day and Times: Mondays 1:00pm – 3:45pm

If you need to reach me, please email me.

Textbook

Required: Advanced Accounting, 5e, by Hopkins and Halsey. ISBN: 9781618534323

Note: I will not be utilizing the text's online homework system.

Course Description

An examination of advanced financial reporting topics including financial statements of for-profit and non-government not-for-profit entities, accounting for income taxes and leases, and fair value measurements and special purpose frameworks.

Course Objectives

The objectives of this course are three-fold:

1. For students to learn how to prepare and interpret consolidated financial statements.
2. For students to learn how to prepare and interpret the financial statements of not-for-profit entities.
3. For students to learn how to account for advanced financial reporting topics including special purpose frameworks, accounting for income taxes, etc.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Assignment	Sessions	Points
Homework	1-9	50
Exam 1	1 – 5	200
Exam 2	6 – 9	200
Cases/Presentation	10-11	50
Total		500

Attendance

Class attendance is required. Attendance will be taken each day. If you need to miss a class, please communicate with me via email ahead of time. I strongly believe that the class is not just about your learning, but also about your peer's learning. You being in class, engaging, and asking thoughtful questions will make it so that not only you, but your peers learn more. When you study with your peers, you will have more to offer. Your attendance makes a major contribution to the quality of our class.

Homework

I will assign homework problems that will be graded. Learning to account for business combinations and consolidations is an incremental process. It is much, much easier to learn each step as we progress through the material. My purpose in assigning homework is to hold you accountable to learning the material each week. Accordingly, late homework will not be accepted and will receive zero points. There will be 10 assignments worth 5 points each. I will grade homework based on a effort and completeness, not correctness.

Cases/Presentation

I will assign two cases that will be graded. The cases will cover advanced financial reporting topics. The day of the final you will present one of the cases.

General Expectations

Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Handouts, if applicable, are to be printed prior to the class period when the chapter will be discussed. Students are expected to attend every class, arrive on time and remain the entire period.

Conduct during an Examination

Both of your exams will be conducted in person. Students are expected to respect each other at all times. Each student should behave appropriately during examinations and refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet.

In the event that university policy requires us to move to an online learning environment, your exams will be conducted online in a Canvas Quiz format. Students will be required to use Lockdown Browser and Respondus Monitor webcam proctoring for exams. It is the student's responsibility to ensure that they have downloaded the software on a computer that has a webcam using the instructions at the following link to the university Center for Teaching and Learning (CTL) website <https://teaching.uncc.edu/academic-technologies/respondus-monitor-online-proctoring>.

Policy on Regrading Exams

Students may sometimes justifiably question the grading of their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. Request for regrading must be submitted immediately after you review your exam results.

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 at <https://legal.uncc.edu/policies/up-407>

Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socioeconomic status.

Statement on Disability Accommodations

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.

Adjustments to the Syllabus

This course syllabus provides a general plan for the course, which may need to be changed under certain circumstances.

Date	Session	Day	Topic
Aug 21	1	M	Introduction & Acquisition-Date Consolidated Financial Statements
Aug 28	2	M	Review of Equity Method Accounting Post-Acquisition Consolidated Financial Statements
Sep 4		M	NO CLASS – LABOR DAY
Sep 11	3	M	Post-Acquisition Consolidated Financial Statements
Sep 18	4	M	Post-Acquisition Consolidated Financial Statements and Non-controlling Interest (p<100%)
Sep 25	5	M	Post-Acquisition Consolidated Financial Statements and Intercompany Transactions
Oct 2		M	Exam 1 Review Session
Oct 9		M	Exam 1: Sessions 1 - 5
Oct 16	6	M	Accounting for Not-for-Profit Organizations
Oct 23		M	NO CLASS – STUDENT RECESS
Oct 30	7	M	Accounting for Not-for-Profit Organizations
Nov 6	8	M	Accounting for Not-for-Profit Organizations
Nov 13	9	M	State and Local Government Basic Concepts
Nov 20		M	Exam 2: Sessions 6 - 10
Nov 27	10	M	Special Purpose Frameworks
Dec 4	11	M	Advanced Topics
Dec 11		M	FINAL CASE PRESENTATIONS