

**Class Overview Template**

**General Class Information**

Instructor Name and Contact Information: Dr. Gary Brooks; gdb5x@virginia.edu; (703) 507-1072

Subject Area and Catalog Number: ACCT 5310

Year and Term: 2014 Spring

Class Title: Advanced Accounting

Level (Graduate or Undergraduate): Graduate

Credit Type: Credit

Class Description (Use the SIS 400 characters from catalog description): A study of accounting and financial reporting for partnerships, business enterprise segments, home office/branch office, foreign transactions and translation, business combinations and other intercorporate investments, and consolidated statements. Also includes governmental and not-for-profit accounting.

Required Text (Include ISBN, specific edition): Advanced Financial Accounting, 10th Edition, Baker, Christensen, & Cattrell; Publisher: McGraw-Hill Irwin, 2013. ISBN-10:0078025621

Learning Outcomes: Upon completion of this course, students will have discussed topics to include those related to underlying financial measurement of events that affect reporting entities. Topics included are: FASB 141R, business combinations; goodwill and impairment of goodwill; combinations and consolidated financial statements; reporting transactions and activities impacted by foreign currency valuations; consolidating financial statements prepared in currencies other than US dollars; SEC reporting requirements; and governmental and not-for-profit accounting.

Assessment Components: Evaluation; Total 100 Points; 4 components: 1. Mid-Term Exam (30%); 2. Final Examination (40%); 3. Outside Case (15%); and 4. Homework and Participation (Subjective) (15%). Note: All Exams Are Originated On-Line and are Timed. Grading 90-100 A; 80-89 B; 70-79 C; 60-69 D; 59 or Below F; No Plus or Minus Grades.

Delivery Mode Expectations: Course is conducted using UVa. Collab with live, synchronous, interactive sessions. Will meet on-line every Tuesday evening beginning at 6:30 pm to cover homework solutions and lecture on upcoming chapter material (see class schedule). Students are expected to have the homework completed and participate in class discussions

Required Technical Resources and Technical Components: Course requires internet connection (broadband preferred) and computer for this on-line course. Must have method to transmit and receive audio and optional video - a USB equipped headset is preferred. Also required is a method to download and print exam material and a method to scan/fax return the completed exam(s) if necessary.