

SYLLABUS

Instructor:

Name: Marissa R. Nelson, CPA (she/her)
Office Location: Fisher Hall 400C
Email: nelson.1495@osu.edu
Office Hours: Tuesday/Thursday 2:30 – 3:30pm, and by appointment

Class Meeting Schedule:

Section 4757 - Mon/Wed 9:35am–10:55am - Schoenbaum Hall 319
Section 4791 - Mon/Wed 11:30am–12:50pm - Schoenbaum Hall 300

Required Course Materials

- Textbook: *Advanced Accounting, 5e* by Hopkins, Halsey
ISBN 978-1-61853-432-3, Copyright 2023 Cambridge Business Publishers
Either physical or digital copy can be purchased at <https://mybusinesscourse.com/book/advanced-accounting-5th-hop>. Access to the homework system is not needed.
- Basic 4-function calculator
- Notebook
- Writing Utensils

Course Description:

This course is a required course for all accounting majors. It focuses on advanced topics in financial reporting including mergers and acquisitions. The emphasis is on consolidating the financial statements of parent and subsidiary firms. Additionally, the course will cover how to account for and manage foreign currency situations and account for derivative securities.

Learning Objectives

After completion of this course, students will be able to:

1. Understand the valuation, accounting, and financial reporting of
 - a. Business combinations and consolidations
 - b. Foreign currency transactions and hedging
 - c. Derivatives such as futures and options
2. Identify key differences between U.S. GAAP and IFRS related to the above topics.

Communication:

I regularly use the course announcements feature in Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcements on a timely basis.

I do not check or respond to either Carmen email or my buckeyemail address. Please email me directly at nelson.1495@osu.edu.

Course Format

This course will be delivered in-person, with supplemental material via Carmen and Zoom. Regular class attendance is expected and required to succeed in this course.

- **Textbook:** Students are expected to read assigned chapters before the class during which they will be discussed. The goal of this reading is not to master the material, but to familiarize yourself so that you can ask questions and participate in discussions.
- **Homework:** 3 types of homework will be assigned.
 - **Current Event Report:** Each student will research a recent merger or acquisition and report their findings to the class. This is an **INDIVIDUAL** assignment. You must sign up for a specific date and topic to present. Topics may not be repeated.
 - **Discussion Posts:** Will be posted on Carmen. This is an **INDIVIDUAL** assignment. No late submissions will be accepted.
 - **Practice Problems:** must be submitted via Carmen dropbox before the day of associated quiz. Practice problems submitted up to one week late will be accepted for a maximum of 50% credit. No submissions will be accepted after the one-week grace period. These assignments may be completed in either **INDIVIDUALLY** or in **GROUPS**.
- **Quizzes:** Short quizzes will be assigned at the end of most chapters. This is an **INDIVIDUAL** assignment. The lowest quiz score will be dropped. No quiz makeups will be allowed.
- **Cases:** 2 cases will be assigned, one as a midterm assessment and one as a final assessment. You should anticipate that these cases will require a significant amount of time to complete. If time permits we will **WORKSHOP** the cases together during one or more class sessions. This is a **GROUP** assignment. No late submissions will be accepted.

PLEASE NOTE: GROUP assignments are to be completed as a group. This means working together. Splitting up assignments and/or taking credit for work that you did not participate in is an academic integrity violation and will result in a score of zero.

Syllabus is subject to change

This syllabus is subject to change as I deem necessary to protect the integrity of the course. You will be informed promptly of any changes via Carmen Announcement. The most up-to-date version of the syllabus can always be found on Carmen.

Evaluation & Grading:

Coursework will be weighted as follows:

Homework	30%
Quizzes	30%
Midterm Case	20%
Final Case	20%
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	100%

Letter grades will be assigned according to the University grading scale. I reserve the right to curve and/or adjust the weights of grades as necessary in order to fairly represent the workload, effort, and mastery level of the class. *Please note: You will receive the grade that you earn. In order to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs.*

Course technology:

You will need to be able to access the following:

- Carmen
- OSU email
- Microsoft Word
- Microsoft Excel
- Zoom
- (Optional) Webcam and Microphone for Zoom meetings such as office Hours

Some helpful links:

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](https://go.osu.edu/office365help).
- For questions about specific Carmen functionality, see the [Canvas Student Guide](#).
- For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at ocio.osu.edu/help/hours, and support for urgent issues is available 24/7.
 - **Self-Service and Chat support:** ocio.osu.edu/help
 - **Phone:** 614-688-4357(HELP)
 - **Email:** servicedesk@osu.edu
 - **TDD:** 614-688-8743

Disability Services:

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know *immediately* so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

Safety and health requirements:

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which may include wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

Academic integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

If you have questions about the above policy or what constitutes academic misconduct in this course, please contact me. See OSU Prohibited Conduct – [Section 3335-23-04\(A\)](#)

