

## **SYLLABUS**

### **Instructor:**

Name: Marissa R. Nelson, CPA (she/her)  
Office Location: Fisher Hall 400C  
Email: [nelson.1495@osu.edu](mailto:nelson.1495@osu.edu)  
Office Hours: Monday and Wednesday, 1:30 – 2:30pm, and by appointment

### **Class Meeting Schedule:**

Section 3957 – Tuesday/Thursday 2:00pm–4:20pm - Schoenbaum Hall 215

### **Required Course Materials**

- Textbook: *Advanced Accounting, 5e* by Hopkins, Halsey  
ISBN 978-1-61853-432-3, Copyright 2023 Cambridge Business Publishers
- *MyBusinessCourse* Access
- Excel
- 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.

### **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.

## **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](mailto: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 completed on *MyBusinessCourse*. Students are welcome to work together and collaborate on these problems, but each student must submit their own assignment on *MyBusinessCourse*. Please note: collaboration is acceptable, but copying answers is a violation of the honor code and will be treated as academic misconduct. If you are unsure of the difference, please see me for clarification.
- **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.

## **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
- *MyBusinessCourse* online Learning Management System

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](http://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](http://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.
  - **Self-Service and Chat support:** [ocio.osu.edu/help](http://ocio.osu.edu/help)
  - **Phone:** 614-688-4357(HELP)
  - **Email:** [servicedesk@osu.edu](mailto: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](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://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.

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**Mental Health**

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious or overwhelmed, on-demand mental health resources ([go.osu.edu/ccsondemand](https://go.osu.edu/ccsondemand)) are available. You can reach an on-call counselor when CCS is closed at 614- 292-5766. 24-hour emergency help is available through the National Suicide Prevention Lifeline website ([suicidepreventionlifeline.org](https://suicidepreventionlifeline.org)) or by calling 1-800-273-8255(TALK). The Ohio State Wellness app ([go.osu.edu/wellnessapp](https://go.osu.edu/wellnessapp)) is also a great resource.

## **Harassment, Discrimination, & Sexual Misconduct Free Environment**

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

- Online reporting form at [equity.osu.edu](http://equity.osu.edu),
- Call 614-247-5838 or TTY 614-688-8605,
- Or email [equity@osu.edu](mailto:equity@osu.edu)

The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have reporting responsibilities to the Office of Institutional Equity to ensure the university can take appropriate action:

- All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately.
- The following employees have an obligation to report all other forms of sexual misconduct as soon as practicable but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.

