

SYLLABUS

Instructor:

Name: Marissa R. Nelson, CPA (she/her)
Office Location: Fisher Hall 400C
Email: nelson.1495@osu.edu
Office Hours: Wednesdays 11:30am- 12:30pm, and by appointment

Class Meeting Schedule:

Section 2868 Tuesday/Thursday 2:20pm–4:40pm 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 foreign currency situations derivative securities.

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.

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.

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.

Use of artificial intelligence (AI): Use of artificial intelligence (AI)-powered programs, including but not limited to ChatGPT, for course assignments must be first discussed and permitted by the faculty instructor. The scope of use may range from not permitted (with exception of AI-powered search engines such as Google, Bing, etc.) to a broader spectrum of allowed applications. When AI-powered programs are permitted, and used by students, the scope of use and content must be specified and referenced by students accordingly. Students are expected to be aware of the shortcomings of use of AI-powered programs, including risk of academic misconduct (e.g., plagiarism; etc.).

Unless I specify otherwise, in writing, the use of any AI-generated content in any deliverables in this course will be considered academic misconduct and will be acted on as such.

Learning Activities & Assessments

Prep work- ungraded

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. Take notes and make a list of questions you have so that we can go over them in class. After you take notes go back through them and highlight or flag important points.

Do not take the fact that this category is ungraded to mean that it is something you can skip. This is the most important part of the process because it sets you up for success on the rest of the learning activities.

Quizzes – 40% grade weight

Short quizzes will be given at the beginning of some class periods. This is an **INDIVIDUAL** assignment.

The lowest quiz score will be dropped. This is to allow for illnesses, emergencies, etc. Therefore, there will be **NO MAKEUP QUIZZES**.

Assignments - 30% grade weight

- **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.
- **Codification Research:** will be completed and shared with the class related to a topic in Chapter 6.
- **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 encouraged, 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.
 - *Please note that MyBusinessCourse assignments that are due on class days are set to be automatically submitted when class starts.*

Cases – 30% grade weight

2 cases will be assigned, one as a midterm assessment and one as a final assessment. This is a **GROUP** assignment.

You should anticipate that these cases will require a significant amount of time to complete. We will **WORKSHOP** the cases together during one or more class sessions. I strongly encourage you to complete these *in* groups and *during* the workshop time.

Cases must be submitted *on time* and *in proper format* in order to be graded. Late cases will not be accepted without prior written approval from the instructor.

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:

Assignments	30%
Quizzes	40%
Cases	30%
	<hr/>
	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.

Additional University Policies and Resources

You can find a list of university policies and resources at go.osu.edu/UPolicies, but here are a few important ones.

ACADEMIC MISCONDUCT

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 and this syllabus may constitute Academic 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. You can also review these resources:

- [Committee on Academic Misconduct](https://go.osu.edu/coam) (go.osu.edu/coam)
- [Ten Suggestions for Preserving Academic Integrity](https://go.osu.edu/ten-suggestions) (go.osu.edu/ten-suggestions)
- [Eight Cardinal Rules of Academic Integrity](https://go.osu.edu/cardinal-rules) (go.osu.edu/cardinal-rules)

ARTIFICIAL INTELLIGENCE AND ACADEMIC INTEGRITY

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. These tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State.

All students have important obligations under the [Code of Student Conduct](#) to complete all academic and scholarly activities with fairness and honesty. Our professional students also have the responsibility to uphold the professional and ethical standards found in their respective academic honor codes. Specifically, students are not to use unauthorized assistance in the laboratory, on field work, in scholarship or on a course assignment unless such assistance has been authorized specifically by the course instructor. In addition, students are not to submit their work without acknowledging any word-for-word use and/or paraphrasing of writing, ideas or other work that is not your own. These requirements apply to all students undergraduate, graduate, and professional.

To maintain a culture of integrity and respect, these generative AI tools should not be used in the completion of course assignments unless an instructor for a given course specifically authorizes their use. Some instructors may approve of using generative AI tools in the academic setting for specific goals. However, these tools should be used only with the explicit and clear permission of each individual instructor, and then only in the ways allowed by the instructor.

[RESOURCES FROM THE DRAKE INSTITUTE FOR TEACHING AND LEARNING](#)
[RESOURCES FROM THE TEACHING AND LEARNING RESOURCE CENTER](#)
[COMMITTEE ON ACADEMIC MISCONDUCT \(COAM\)](#)

YOUR 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](https://go.osu.edu/ccsondemand) (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at [614- 292-5766](tel:6142925766). **24-hour emergency help** is available through the [National Suicide Prevention Lifeline website](https://suicidepreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:18002738255). [The Ohio State Wellness app](https://go.osu.edu/wellnessapp) (go.osu.edu/wellnessapp) is also a great resource.

RELIGIOUS ACCOMMODATIONS

Ohio State has had a longstanding practice of making reasonable academic accommodations for students' religious beliefs and practices in accordance with applicable law. In 2023, Ohio State updated its practice to align with new state legislation. Under this new provision, students must be in early communication with their instructors regarding any known accommodation requests for religious beliefs and practices, providing notice of specific dates for which they request alternative accommodations within 14 days after the first instructional day of the course. Instructors in turn shall not question the sincerity of a student's religious or spiritual belief system in reviewing such requests and shall keep requests for accommodations confidential.

With sufficient notice, instructors will provide students with reasonable alternative accommodations with regard to examinations and other academic requirements with respect to students' sincerely held religious beliefs and practices by allowing up to three absences each semester for the student to attend or participate in religious activities. Examples of religious accommodations can include, but are not limited to, rescheduling an exam, altering the time of a student's presentation, allowing make-up assignments to substitute for missed class work, or flexibility in due dates or research responsibilities. If concerns arise about a requested accommodation, instructors are to consult their tenure initiating unit head for assistance.

A student's request for time off shall be provided if the student's sincerely held religious belief or practice severely affects the student's ability to take an exam or meet an academic requirement and the student has notified their instructor, in writing during the first 14 days after the course begins, of the date of each absence. Although students are required to provide notice within the first 14 days after a course begins, instructors are strongly encouraged to work with the student to provide a reasonable accommodation if a request is made outside the notice period. A student may not be penalized for an absence approved under this policy.

If students have questions or disputes related to academic accommodations, they should contact their course instructor, and then their department or college office. For questions or to report discrimination or harassment based on religion, individuals should contact the **Office of Institutional Equity**.

DISABILITY STATEMENT

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. 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 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. You can connect with them at slds@osu.edu; 614-292-3307; or slds.osu.edu, or in person at 98 Baker Hall, 113 W. 12th Ave.

Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct

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,
- Call 614-247-5838 or TTY 614-688-8605,
- Or email 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.
-