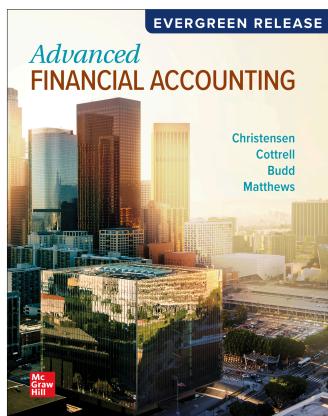


Instructor:

Name: Kathy Wantuch, JD, LL.M., CPA
Department: Department of Accounting & MIS
Office Location: 440 Fisher Hall
Email: wantuch.1@osu.edu
Office Hours: Zoom and In-Office (Schedule [HERE](#))

Class Meeting Schedule:

- Class 2622, TuTh 9:35 AM - 10:55 AM Schoenbaum Hall 305 (08/26/2025 - 12/10/2025)

Course Materials / Software:

This is a CarmenBooks course section. You will have direct access to the text in Canvas.

Advanced Financial Accounting, Evergreen Release by Christensen et al. (McGraw-Hill Publishers), with access to McGraw-Hill online homework system (CONNECT).

Please register with CONNECT via the “McGraw-Hill Connect” link in Canvas.

Course Description:

This course is required for all accounting majors. It focuses on advanced topics in financial reporting such as business combinations, consolidations, and foreign transactions. The emphasis is on consolidating the financial statements of parent and subsidiary firms. The course will also address accounting for and managing foreign currency transactions and related issues.

Course Learning Outcomes:

Upon successful completion of this course, the student will be able to:

- Prepare consolidated financial statements for acquisition-type business combinations involving various intercompany transactions.
- More effectively convey complex information.
- Attain a level of competence with the presented material sufficient to perform well on applicable portions of the CPA exam.

Grading and Evaluation:

Per the Undergraduate Program guidelines for the Fisher College of Business, the target average GPA for this course is between **2.9 and 3.3**. Final grades will reflect individual performance relative to course standards and peer performance while maintaining compliance with these guidelines.

Extra points obtained in one category will be capped at the category value (i.e., 305/300 Connect Assignment points = 300 Assignment points) and will not carry over to other categories. Make-up exams will be given only in cases of documented emergencies or excused absences. Requests for grades to be rounded up will NOT be entertained (i.e., 89.8% is a B+). The point scale and grading scale are as follows:

Attendance/Participation	100
Connect Assignments	300
Comprehensive Consolidation	40
Communication Assignment	
Discussion Boards	10
Quiz	50
Exam 1	250
Exam 2	250
TOTAL	1000

Grading Scale:	
A	93 – 100%
A -	90 – 92.9%
B +	87 – 89.9%
B	83 – 86.9%
B -	80 – 82.9%
C +	77 – 79.9%
C	73 – 76.9%
C -	70 – 72.9%
D+	67 – 69.9%
D	63 – 66.9%
D -	60 – 62.9%
F	below 60%

Course Schedule:

Updates to the course schedule may be posted in Canvas.

Additional assignments/notices may be posted in Canvas.

****THIS COURSE SCHEDULE IS SUBJECT TO CHANGE****

Column1	Column2	Column3
DATE		ACCTMIS 4200 TOPIC (*Subject to change)
Tuesday	August 26	CH 1: Intercorporate Acquisitions and Investments in Other Entities
Thursday	August 28	CH 1: Intercorporate Acquisitions and Investments in Other Entities
Tuesday	September 2	CH 1: Intercorporate Acquisitions and Investments in Other Entities
Thursday	September 4	CH 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Sub w/ No Differential
Tuesday	September 9	CH 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Sub w/ No Differential
Thursday	September 11	CH 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Sub w/ No Differential
Tuesday	September 16	CH 2: Reporting Intercorporate Investments and Consolidation of Wholly Owned Sub w/ No Differential
Thursday	September 18	CH 3: The Reporting Entity and the Consolidation of Less-than-Wholly Owned Sub w/ No Differential
Tuesday	September 23	CH 3: The Reporting Entity and the Consolidation of Less-than-Wholly Owned Sub w/ No Differential
Thursday	September 25	QUIZ [50 Points] CH 4: Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value
Tuesday	September 30	CH 4: Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value
Thursday	October 2	CH 4: Consolidation of Wholly Owned Subsidiaries Acquired at More than Book Value
Tuesday	October 7	CH 5: Consolidation of Less-than-Wholly Owned Subsidiaries Acquired at More than Book Value
Thursday	October 9	CH 5: Consolidation of Less-than-Wholly Owned Subsidiaries Acquired at More than Book Value
Tuesday	October 14	MID-TERM EXAM 1 [250 points]
Thursday	October 16	AUTUMN BREAK - NO CLASSES
Tuesday	October 21	CH 6: Intercompany Inventory Transactions
Thursday	October 23	CH 6: Intercompany Inventory Transactions
Tuesday	October 28	CH 6: Intercompany Inventory Transactions
Thursday	October 30	CH 7: Intercompany Transfers of Services and Noncurrent Assets
Tuesday	November 4	CH 7: Intercompany Transfers of Services and Noncurrent Assets
Thursday	November 6	CH 8: Intercompany Indebtedness
Tuesday	November 11	VETERANS DAY OBSERVED - NO CLASSES
Thursday	November 13	CH 8: Intercompany Indebtedness
Tuesday	November 18	CH 11: Multinational Accounting: Foreign Currency Transactions and Financial Instruments
Thursday	November 20	CH 11: Multinational Accounting: Foreign Currency Transactions and Financial Instruments
Tuesday	November 25	CH 11: Multinational Accounting: Foreign Currency Transactions and Financial Instruments
Thursday	November 27	THANKSGIVING DAY - NO CLASSES
Tuesday	December 2	CH 12: Multinational Accounting: Issues in Fin Reporting and Translation of Foreign Entity Statements
Thursday	December 4	CH 12: Multinational Accounting: Issues in Fin Reporting and Translation of Foreign Entity Statements
Tuesday	December 9	EXAM 2 [250 points]

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.

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

Important Disclaimer:

Please understand that my profession is that of a lecturer, not a practicing lawyer. While your questions in this course or during office hours are welcomed and encouraged, nothing I say should be construed as legal advice. Our relationship is that of professor and student, not attorney and client, so the special privileges of the attorney-client relationship won't apply to us.

Copyright:

© The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside the course.

****THIS COURSE OUTLINE IS SUBJECT TO CHANGE****