



Instructor

Name: Anne Beatty
Office: 406 Fisher Hall
Cell Number: 614-354-2463
Office Hours: By appointment either in person or online

Class Meeting Schedule: Mondays and Wednesdays 9:35 a.m. - 10:55 a.m.

Course Schedule, Assignments and Materials:

Tentative Course Schedule including due dates are available on CARMEN.

Text: Halsey and Hopkins. Advanced Accounting. Fifth Edition. 2023.
Cambridge Business Publishers. Including access to myBusinessCourse.
(See attached information from the publisher for purchasing options.)

Data Platform: Calcbench.com |Financial Data |Financial Statements from XBRL |
(See attached signup information)

Course Objectives:

The goal of this course is to provide a conceptual foundation of accounting principles that can be used to understand and attack a broad set of important issues that will arise now and in the future.

Course Description:

The course is designed for those whose careers will require expert understanding of advanced financial accounting and reporting concepts. We will emphasize financial reporting as part of the economic environment underlying complex financial transactions.

Topics covered include the accounting for:

- Business combinations
- Consolidations
- Derivatives and hedges
- Foreign operations

Course Focus

- Developing knowledge of accounting principles, skills required to apply these principals to complex M&A transactions, and the ability to combine multiple concepts covered to understand consolidated financial statements (corresponding to the CPA exam FAR and BAR sections).
- Developing the ability to read, understand, and analyze lengthy complex financial statement footnote disclosures (10-K and 10-Q) related to the covered concepts.
- Understanding the economic forces that give rise to a demand for accounting information and for the regulation of financial information.

Course Expectations

- myBusinessCourse readings and assignments to be completed prior to class on the assigned day.
- Reading quizzes to be used to evaluate understanding and areas requiring review.
- Carmen Additional readings and class notes and examples viewed before class for familiarization.
- Collaborative approach taken on in class examples and group problem sets and presentations.
- Midterms based on individual effort.



Grading Components:

There are five grading components. They are:

(1)	myBusinessCourse homework assignments	15%
(2)	Reading Quizzes	15%
(3)	Participation and Class Example Assignments	15%
(4)	Group Financial Statement Assignments and Presentations	25%
(5)	Two Midterms (MCQs and TBSs)	30%
	Total	<u>100%</u>

Workload Expectations:

The Ohio State University and Fisher College expect that an average student will spend two hours outside of class for every hour spent in class to obtain an average grade. While you are all above average, given the high standards in the honors program, you should plan to average a minimum of 6 hours per week outside of class on course related work.

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

Course technology:

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

Baseline technical skills for online courses

- Basic computer and web-browsing skills
- Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).

Required Technology skills specific to this course

- [CarmenZoom virtual meetings](#)

Required equipment

- Computer with high-speed internet connection
- Webcam: built-in or external webcam, fully installed and tested
- Microphone: built-in laptop or tablet mic or external microphone
- Other: a mobile device or landline to use for BuckeyePass authentication

Carmen access

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.