



SYLLABUS

ACCTMIS 7230

Accounting for M&A

Fall 2025 (first term)

2:45 on M/W

1.5 credit hours

Gerlach Hall 375

COURSE OVERVIEW

Instructor

Instructor: Laura Feustel, PhD, MBA, CPA

Email address: feustel.10@osu.edu (preferred contact method)

Phone number: 614-688-3773

Office hours: 11:05-12:15 on Mondays and Wednesdays in my office (Fisher 342) or by appointment

Prerequisites

Graduate students only.

Course description

This course is an elective in the MACC program. It focuses on advanced topics in financial reporting, specifically mergers and acquisitions. The emphasis is on consolidating the financial statements of parent and subsidiary firms.

Course learning outcomes

By the end of this course, students should successfully be able to:

- Understand valuation and reporting of:
 - Business combinations and consolidated financial statements.

Learning Objective	Assessment
Understand valuation and reporting of: Business combinations and consolidated financial statements.	Homework, Comprehensive Problems, Consolidation Project, Exams

HOW THIS COURSE WORKS

Method of instruction: All class sessions will be in-person on Mondays and Wednesdays. Class sessions will be a combination of instructor lecture and comprehensive problems related to the chapter/lesson. Because of the complexity and volume of the material covered, it is **imperative** that you have ***read the assigned readings*** prior to class on the date indicated on the class schedule. Supplemental materials will be posted to Carmen as needed.

Course Communication: Carmen will be used for all announcements and messages to students, please ensure that you receive messages sent through Carmen's email system. You can check your notification preferences at go.osu.edu/canvas-notifications

Credit hours and work expectations: This is a **1.5-credit-hour course**. According to Ohio State policy (go.osu.edu/credithours), students should expect around 3 hours per week of time spent on direct instruction (instructor content and Carmen activities, for example) in addition to 6 hours of homework (reading and assignment preparation, for example) to receive a grade of (C) average. Keep in mind this is a general expectation, and the quality of time (undistracted, focused effort) is much more indicative of your likely performance than mere quantity of time.

Attendance and participation requirements: The following is a summary of students' expected participation:

- **Course attendance: REQUIRED**

You are expected to attend class. Attendance will be taken, and students who habitually miss class will not receive the same course curve as those who regularly attend (if a curve is needed). You may miss one session without penalty. If you have an extenuating circumstance or conflict, please communicate that to me as soon as you become aware of it and we can make alternative arrangements.

- **Participation: REQUIRED**

All students must engage in appropriate professional behavior. A student that behaves professionally is one who is amicable and courteous in their dealings with professors, other students, the teaching assistant for the course, and staff in and out of class. In short, "professionalism" means that you treat others as you would want to be treated. Texting and using electronic devices during class (other than computers for course-related work) and other behaviors that affect your classmates' ability to attend to classroom activities are not professional behaviors. **All cell phones must be silenced and out-of-sight during class.** If you are using a computer, you should have nothing open other than what is relevant to class that day. If this becomes a problem, I reserve the right to ban laptops from the class. If you feel you cannot act professionally please allow others the opportunity to maximize their learning and sit in the back of the class where your screen is not visible. As a reminder, the classroom is a two-way communication channel. You can see me, and I can also see you. It may appear that I do not notice laughing, texting, etc., but I do and it is extremely distracting. I really appreciate you engaging in professional behavior as will your future employers. Students are also expected to be prepared and engaged in classroom activities. My expectation is not that everyone always answers correctly, but that everyone is willing to be an active participant to gain some new knowledge and learn some new skills.

- **Office hours: OPTIONAL**

I highly recommend setting up office hour appointments. I enjoy getting to chat with students one on one about the material (and accounting in general), and I want you to succeed. If at any point in the course you are struggling, please reach out. However, these are optional.

COURSE MATERIALS AND TECHNOLOGIES

Textbooks

Required

- Halsey and Hopkins, 2023. Advanced Accounting. Cambridge Business Publishers, 5th Edition.

ISBN: 9781618534323

You can purchase the e-book or hard copy textbook. You **do not** need the homework system. We will be doing homework, but not through myBusinessCourse.

Here is a link to purchase the textbook directly through the publisher, if interested: [Advanced Accounting, 5e | myBusinessCourse](#)

You do need the 5th edition to access the suggested homework problems, but you may be able to get by in the course with the 4th edition in terms of content. Content has only minor modifications here and there. I have also placed 2 copies of the textbook on course reserve at the Knowlton Architecture Library if you are unable to purchase or rent the textbook due to financial constraints.

Course technology

Technology support

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

Technology skills needed for this course

- Basic computer and web-browsing skills
- Navigating Carmen ([go.osu.edu/canvasstudent](#))
- Ability to use MyBusinessCourse software

Required equipment

- Computer: current Mac (MacOs) or PC (Windows 10) with high-speed internet connection
- Other: a mobile device (smartphone or tablet) to use for BuckeyePass authentication

Required software

- Microsoft Office 365: All Ohio State students are now eligible for free Microsoft Office 365. Full instructions for downloading and installation can be found at go.osu.edu/office365help.

Carmen access

You will need to use BuckeyePass (buckeyepass.osu.edu) 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 (go.osu.edu/add-device).
- 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 (go.osu.edu/install-duo) 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.

GRADING AND FACULTY RESPONSE

How your grade is calculated

ASSIGNMENT CATEGORY	POINTS
Comprehensive Problems (4 – each one will vary)	20
Quizzes (2 @ 10 pts each)	20
Exams (30 pts each)	60
Consolidation Project	20
Total	120

See course schedule for due dates.

Student collaboration on assignments

Collaboration: On rare occasions in the past, some students have collaborated on assignments in a way that was different from what was intended. Most of these issues were due to a lack of understanding by students about when it was appropriate to seek, and share, information about assignments. To help eliminate any misunderstanding, I will use a color code of red and green as shown in the table below. You should note that these codes have a similar, but slightly different, application to both group and individual assignments.

You should assume that the default condition is individual red unless you have specific instructions from me that a different condition applies. Remember that in cases where a code different than red is to be used, you will get this information directly from me (not a friend or classmate) through an email, an announcement on Carmen, or an announcement in class. Please follow the guidelines in the table below as you turn in each class assignment. Note that the default on any assignment is **INDIVIDUAL RED**.

		Who should turn the assignment in?	
		<i>Individual</i>	<i>Group</i>
Who can I share information with on the assignment?	Red	You may not discuss this assignment with anyone else, and you must prepare and submit your own solution to the assignment.	Your group may not discuss this assignment with anyone outside of the group, and the group must prepare and submit its own solution to the assignment.
	Green	You may discuss this assignment with other students taking my course, but you must prepare and submit your own solution to the assignment.	Your group may discuss this assignment with other students taking my course, but the group must prepare and submit its own solution to the assignment.

Descriptions of major course assignments

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.). I plan to create a Google NotebookLM for this course. This will be the first time I use an AI tool as part of a course. There will be a learning curve, so I hope you will be patient and provide good feedback as to its effectiveness. Since each student will interact differently with the tool, I cannot be held responsible for the information it generates unless it is something I have added in the studio myself. I want you to experiment with the tool in a low stakes environment. Most of us are probably new to using AI in an academic setting. I am creating it for use as a study tool and may discontinue its use if it does not seem to be improving the overall course experience. There should absolutely be no AI involved in any of the graded assignments for the course.

Comprehensive Problems (Individual red assignments): In the past students have found the consolidation project assigned after Chapter 5 very helpful. The comprehensive problems are an attempt to try to replicate the project on a smaller and simpler scale to prepare students for the consolidation project and the exams. They will focus on the concepts

that have been mastered so far and as a result the first 2 will be easier (and be worth fewer points) than the last two.

Homework (Individual green assignments): The completion and comprehension of homework problems is critical to your success in this course. The role of homework is to assist you in the learning process and help identify focus areas for your study. **Homework should be completed as noted on the assignment schedule.** However, homework is not part of the course grade. It is **essential** that you do the homework if you expect to do well on the exams and quizzes. I will post homework solutions on Carmen.

Quizzes (Individual red assignments): There will be 3 quizzes during the semester, 2 of these will count towards your final score. These quizzes are timed quizzes that will be completed during class time to test mastery of the material. They are included to make sure that you are keeping up with the material because the biggest challenge with this class is how it builds on itself. If you get behind it will really impede your ability to perform well. The quizzes will be at the start of class on the date indicated.

Under normal circumstances there will not be make-up quizzes. I will deal with extraordinary circumstances such as a documented death in the immediate family or a university sponsored activity when they arise. **Please do not ask for a variance to this policy.**

Examinations (Individual red assignments): **Exams are individual red assignments.** Exams will assess a student's ability to apply the materials to a set of given facts and circumstances. The exams may include short answer, multiple choice, and/or work-out problems. Exams are to be completed independently.

If you miss the exam for a university-excused absence (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence. Absences for any reason not listed above **must be approved by me in advance, in writing, in order to be treated as an excused absence.** (Vacations or leaving town at the end of the semester do not constitute a valid reason for missing an exam, and you must take the exams on the dates/times noted on the syllabus). Those students receiving an excused absence will be given a make-up exam or the option to double weight the following exam (not an exam of your choice). The make-up exam will be scheduled within one week of the original exam date. Make-up exams are often different than the exams given during the normally scheduled time and may be more difficult than the original exam. If you receive an excused absence from the final examination, you will receive an incomplete grade until you complete a make-up exam. Unexcused absences from exams will result in a grade of zero.

Consolidation Project (Individual Red Assignment): Once we have completed the primary consolidation chapters (up through Chapter 5), there will be a consolidation assignment. You will be provided a problem that covers all (or almost all) of the major concepts covered in Chapters 1-3; 5. This problem is similar to a comprehensive homework problem you

would find in the book but covers more concepts than many of the homework problems. You will have approximately 2 weeks from the time the problem is assigned to turn it in, via Carmen, on the date indicated on the assignment schedule. For students who are keeping up with the material and excelling on the assignments, this may take 1.5-2 hours. For others, it can take 6-8 hours. However, I have heard from students every time I have assigned this that it is REALLY helpful in solidifying their understanding of how to do a consolidation. Do not wait until the last minute to complete this assignment. I can really help when you are spinning your wheels to push you forward, but this does require you to work in advance of the due date.

Course strategy

Since this course covers material essential for any accountant or auditor and since you are primarily accounting graduate students, I expect each student to desire to understand the material. I expect each student to take responsibility for their learning of the material – read and review the assigned material prior to class, come to class on time, stay focused and engaged during class time by taking notes, and do the homework as soon as possible after class. You absolutely MUST do the homework in this course to have any chance to do well on the exams; the material builds up very quickly and if you are shaky on one chapter, you will be completely lost on the next one. That is what makes this class challenging. If you have trouble with the homework, first use the text and your class notes to try to solve it – accountants have to do this sort of thing all the time so it is good practice for you. If that doesn't work, jot down where you are getting stuck and set up a time to meet with me or ask about it in class. I am happy to help!

Grading scale

93–100: A

90–92.9: A-

87–89.9: B+

83–86.9: B

80–82.9: B-

77–79.9: C+

73–76.9: C

70–72.9: C-

67–69.9: D+

60–66.9: D

Below 60: E

Instructor feedback and response time

I am providing the following list to give you an idea of my intended availability throughout the course. (Remember that you can call **614-688-4357(HELP)** at any time if you have a technical problem.)

- **Grading and feedback:** For normal assignments, you can generally expect feedback within **7 days**. I always appreciated timely feedback when I was a student and I try to extend that to my students as well. If you are ever feeling like feedback or grading is taking too long, please email me and let me know.
- **Email:** I will reply to emails within **24 hours on days when class is in session at the university**. If you do not hear from me within these guidelines, I probably just missed it or thought I replied. Please email again – I do not purposefully ignore any emails. Also, please use my OSU email instead of emailing through Carmen. There is a lag sometimes in the Carmen email system.

OTHER COURSE POLICIES

Academic integrity policy

See **Descriptions of major course assignments**, above, for my specific guidelines about collaboration in the context of this online class.

Ohio State's academic integrity policy

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>), this syllabus, instructions posted in Carmen, and instructions given in class/lectures, including any sharing, posting, or distribution of any assignment, assessment activity, or solution via any method 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. **To be clear, unless specifically instructed otherwise, you are expected to do your work independently.**

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 concerns or questions about the above policy or what constitutes academic misconduct in this course, please contact me before taking individual action.

Furthermore, I will adhere to the highest standards of academic integrity as well, **so do not ask me to change (or expect me to change) your final grade, or to bend or break rules for one person that will not apply to everyone.**

Other sources of information on academic misconduct (integrity) to which you can refer include:

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

Copyright for instructional materials

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 of the course.

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**.

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:

1. Online reporting form at equity.osu.edu,
2. Call 614-247-5838 or TTY 614-688-8605,
3. 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.

Commitment to a diverse and inclusive learning environment

The Ohio State University affirms the importance and value of diversity in the student body. Our programs and curricula reflect our multicultural society and global economy and seek to provide opportunities for students to learn more about persons who are different from them. We are committed to maintaining a community that recognizes and values the inherent worth and dignity of every person; fosters sensitivity, understanding, and mutual respect among each member of our community; and encourages each individual to strive to reach his or her own potential. Discrimination against any individual based upon protected status, which is defined as age, color, disability, gender identity or expression, national origin, race, religion, sex, sexual orientation, or veteran status, is prohibited.

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. No matter where you are engaged in distance learning, 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 resources are available at go.osu.edu/ccsondemand. You can reach an on-call counselor when CCS is closed at 614-292-5766, and 24-hour emergency help is also available through the 24/7 National Prevention Hotline at 1-800-273-TALK or at suicidepreventionlifeline.org. The Ohio State Wellness app is also a great resource available at go.osu.edu/wellnessapp.

Health and safety requirements

All students, faculty and staff are required to comply with and stay up to date on all university safety and health guidance (<https://safeandhealthy.osu.edu>), which includes wearing a face mask in any indoor space on campus. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

ACCESSIBILITY ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

Requesting accommodations

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

Accessibility of course technology

This course requires use of CarmenCanvas (Ohio State's learning management system) and other online communication and multimedia tools. If you need additional services to use these technologies, please request accommodations from me.

- Canvas accessibility (go.osu.edu/canvas-accessibility)

COURSE SCHEDULE

The accompanying assignment schedule is a guideline of what will be covered in class each day as well as the due dates for assignments and exam dates. Please note that dates and assignments may be altered as deemed necessary; so you should attend class and monitor posted schedule changes closely. The Excel schedule and what you see in Carmen should match at all times. If you see a discrepancy please notify me immediately so I can rectify the situation.