Course Description and Objectives: Advanced accounting theory and practice – placing emphasis upon the areas of business combinations and consolidated statements, fair value accounting and revenue recognition. Students will gain knowledge in external reporting for organizational operations, including the evolution of related standards and practices.

Grading Policy: Failure to complete any aspect of this course is grounds for an “F” in the course itself. Because of the nature of this course, grades will be assigned on the basis of participation, quality of work product and a cooperative assessment (among classmates, individual concerned and professor) of grade earned. It is expected that, although grade earned will be higher than usual, the effort you will expend will also be higher than normal. In the event of a disagreement among the parties determining your grade, the professor's assessment carries the most weight.

Homework: Students have the responsibility to prepare for each class meeting. To understand accounting and to do a good job on the CPA examination, problem-solving ability is crucial.

Class Participation: Students will be expected to support their solutions to questions, exercises and problems orally in class. If you do not understand how to work the exercises or problems, ask for an explanation of the solution. Questions are encouraged and expected.

Course addresses the following objectives of the BBA degree program:

1. Business knowledge:
   - K1, COBA graduates will demonstrate knowledge in the functional business areas.

3. Business skills:
   - S1a, COBA graduates will be able to demonstrate competency in business writing skills.
   - S3, COBA graduates will be able to demonstrate competency in problem solving and analysis.
Code of Conduct
We, the students of the College of Business as we continue our efforts to be a more supportive and effective college, offer ethical guidelines to support our successes. As students, encourage each student to **R.E.A.C.H.**

**RAISE THE BAR**
- Attain high levels of excellence in all activities
- Stretch the limits of your learning experience
- “Take the road less traveled”

**ENGAGEMENT**
- Be an active scholar
- Be an active participant in all endeavors (e.g., in the classroom, in clubs, groups, etc.)
- Contribute by doing service and taking on leadership roles when needed

**ATTITUDE**
- Support the mission and vision of the College and the University
- Be constructive (e.g., identify a problem and provide a possible solution)
- Take initiative and responsibility for your education
- Understand that learning is a life-long endeavor
- Be courteous

**COURTESY**
- Help others when needed
- Be respectful of the rights and opinions of others
- Be prompt; arrive at class on time
- Be prepared for class and meetings
- Respect the property of others
- Seek help with problems

**HONESTY**
- Be honest
- Work to strengthen ethical conduct
- Conduct oneself with the highest degree of ethical behavior

Each student is a member of the College and University Communities. Our actions must reflect the ideals and values of these communities.
This course is a blended course. We will have class on Mondays for 2 hours. Since this class is a 3 credit class, you will be required to complete assignments on D2L during the week as the third hour of the class time each week. These assignments are in addition to the expected homework for the class. Remember, each hour of class is assumed to require an additional two hours of outside work. Thus, for this class, you should plan on devoting an additional 7 hours outside of each Monday class to reading, solving problems and working with discussions and assignments on D2L. In most cases, you will not be able to work ahead on this course, but will need to stay connected on an ongoing basis.

The topical coverage of the course is as follows:

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<td>Introduction</td>
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<td>September 19</td>
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<td>December 5</td>
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<td>Evaluation</td>
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