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Walsh University logo

BUS 470

Advanced Accounting

Summer

A and B 2020 | 3 Hours

[Print Button](#)

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Course Description

This course is a study of advanced financial accounting issues. The course emphasizes information on business combinations and consolidated financial statements.

Course Prerequisites: BUS372 with a grade of C or better.

Required Course Materials

Hoyle, J. B., Schaefer, T. F., & Douppnik, T. S. (2016). *Advanced accounting* (13th ed.). New York, NY: McGraw-Hill Education. ISBN-13: 978-1259444951.

Additional Readings, Handouts and Resources: Students are responsible for all material discussed and assigned in class throughout the semester.

Please note, the provided publisher's narrated PowerPoints are not fully screen reader accessible. If you require assistance, please contact Meredith Sodik, the Director of Academic Support Services.

Instructor Information

Instructor: **Tanya Carson**

Email: tcarson@walsh.edu

Phone: [330.490.7037](tel:330.490.7037)

Office Hours: **By appointment**

Student Success Support

Milana Tarbuk

Student Success Advisor

Phone: [234-262-1973](tel:234-262-1973)

Email: milana.tarbuk@online.walsh.edu

Technical Support

Contact Technical Support

Phone: [1-800-867-5309](tel:1-800-867-5309)

Email: helpdesk@walsh.edu

Program Student Learning Outcomes (PSLOs)

A graduate of the DeVille School of Business with a specialization in Accounting will:

- PSLO 3: Produce accounting reports to communicate results of business decisions (Synthesis)

Course Student Learning Outcomes (CSLOs)

Upon completion of this course, students will be able to:

- Apply the equity method to account for investments.
- Prepare basic consolidated financial statements under both the purchase and acquisition methods for the year of acquisition and for years subsequent to acquisition.
- Account for consolidated financial statements and outside ownership.

Learning Assessments

Students will be evaluated and grades assigned based on their performance in these areas:

- Individual homework assignments
- Discussion posts with additional replies to classmates' posts
- Quizzes
- Three exams, given at the end of weeks 3, 7, and 11. The final exam in week 16 is comprehensive.

Grading Scheme

Letter Grade

A

A-

B+

B

B-

C+

C

C-

D+

D

D-

F

Percentage

93% – 100%

90% – 92%

87% – 89%

83% – 86%

80% – 82%

77% – 79%

73% – 76%

70% – 72%

67% – 69%

63% – 66%

60% – 62%

below 60%

Category

Quizzes

Homework

Discussion Boards

Exam 1

Exam 2

Exam 3

Final Comprehensive Exam

Points

110

125

70

100

100

100

150

Late Assignment

***All assignments are due by 11:55 PM ET on the day indicated on the assignment. No points will be recorded until the assignment is submitted in ECN.**

*****Anyone caught cheating will receive a zero on the assignment or exam and will be reported.*****

Course Policies

Your education as a business major/minor includes the preparation to succeed as a professional in your field. As a result, the following are basic behaviors expected from a business professional and are required for this course.

- 1. Read.** Take time to thoroughly read and understand each week's assigned chapter.
- 2. Complete.** Complete all the online practice and graded activities.
- 3. Engage.** Online learning requires you to be proactive and engaged. Reach out if you have questions about material or the course itself.

Failure to follow the above requirements will result in penalties ranging from point deductions, letter grade reductions, or to being "fired"—automatic withdrawal from course or an "F" grade for the course. Additional details on the above policies are below.

University and Departmental Policy

Accessibility Services for Students with Disabilities

Walsh University is committed to fostering an institutional climate in which qualified students with disabilities have full access to the academic environment. It is our practice to create an inclusive and accessible learning environment consistent with federal law.

If you feel that you may need an accommodation based on the impact of a disability or temporary medical condition, please contact Meredith Sodik, the Director of Academic Support Services, at 330-490-7529 or msodik@walsh.edu. Accessibility Services will confidentially discuss your needs, review your documentation, and determine your eligibility for reasonable accommodations. Please know that it is the student's responsibility to request and coordinate accommodations. Although students may contact Accessibility Services at any point throughout the semester, it is ideal for a student's accommodations to be arranged and communicated as early as possible because accommodations are not retroactive.

DeVille School of Business Code of Conduct

To grow, to learn, to lead, and to serve the global community.

The mission of the DSoB is to “prepare our graduates to be leaders in service to others through a relevant, global, and integrated business curriculum within a Catholic, practitioner-oriented teaching institution.” The DSoB expects everyone to conduct themselves in a manner commensurate with the highest of professional standards. We represent the DSoB in a variety of different capacities, both in and out of the classroom, including class attendance, involvement in student organizations, field trips, and events on and off campus. In those capacities, our conduct will reflect the following behaviors and characteristics when representing the DSoB:

Service	Advance a culture of leadership in service to others.
Courtesy & Mutual Respect	Treat students, faculty, staff, and others with courtesy and mutual respect, while refraining from disruptive behavior.
Honesty	Act honestly, morally, and ethically in upholding the highest professional standards for learning, research, and writing
Integrity	Safeguard academic freedom, be receptive of diverse perspectives, uphold the DSoB code of ethics, and engage in civil discourse in the pursuit of education, enrichment, and personal and professional development.
Engagement	Be attentive and actively engaged in class and at events.
Professionalism	Act professionally and, when appropriate, dress professionally reflecting that of the work environment.
Timeliness	Arrive on time to class and events.
Diversity	Respect the diversity of individuals, ideas, cultures, strengths, and experiences and the value it adds to the DSoB.

Faculty, staff, and students may confidentially refer any conduct that negatively impacts the normal pursuit of academic, administrative, or extracurricular activities, or that violates any University policies or rules while representing the DSoB, to the Dean of the DSoB to determine if further action is required.

University Administrative Withdrawal Policy

After one written warning to the student, and with appropriate notice of such a practice in the syllabus, an instructor may administratively withdraw a student from a course after unexcused non-attendance in an on-ground course, or unexcused non-participation in an online course, in at least 20% of the specific course schedule per the following schedule:

- 3-5 week course – after one week
- 8 week course – after two weeks
- Semester course – after three weeks

The student must receive one written warning from the instructor to the student’s Walsh University email address. Administrative withdrawals will not be permitted after the last day to withdraw from the term (per appropriate term of the Academic calendar) without permission of the Dean of Graduate Affairs or the Dean of Academic Services. Refer to the academic calendar for specific dates. A student who is administratively withdrawn from a class will receive a final grade of W (withdrawal).

E-Learning Modality Considerations

Any student who fails to participate during the first week must contact the instructor as soon as

possible. If a student fails to participate for consecutive or non-consecutive weeks as defined by the schedule above, the student may be administratively withdrawn from the class by the instructor per the above Administrative Withdrawal policy.

Academic Honesty

The DeVille School of Business subscribes to the Academic Honesty Policy published in the most recent edition of the *Walsh University Catalog*.

Plagiarism is a serious offense against academic integrity and honesty. It entails benefitting directly from someone else's ideas without giving due credit and is the unacknowledged use of someone else's published or unpublished writing or ideas. There are many kinds of plagiarism:

- a. Handing in a paper written by someone else*
- b. Copying directly from sources without using quotation marks*
- c. Using someone else's sequence of ideas, arrangement of material, or pattern of thought*
- d. Inadequately paraphrasing a source by changing only slightly the author's word choice and sentence structure, instead of completely rephrasing the ideas/ideas in your own words*
- e. Plagiarizing your own work by handing in a paper you have already submitted in one course as an original work for another course (this is generally not acceptable without the full knowledge and consent of all faculty members involved)*
- f. Failing to document a direct quote, a paraphrase, a summary, or a chart or graph, both in the body of the paper [an in-text citation] and in the "References" or "Works Cited"*

Late Work Policy

The DSoB is committed to developing the behaviors required for success in the workplace and expects that assignments and other work will be submitted as requested. Late assignments will not be accepted for grading.

Writing Policy

A minimum of twenty-five (25%) percent of the grade on ALL written assignments is based on the writing skills evidenced in the writing assignment. Those skills are evaluated using the written report evaluation criteria (DSOB Writing Rubric) available from the School of Business.

A student scoring lower than 16.5/24 on the DSoB Writing Rubric (14/24 in 100- and 200- level BUS courses) will not have their work graded for quality, and the student will be required to remediate his/her work by getting writing tutoring provided by the Academic Support Center at Walsh University which is available in person or by electronic means.

A specific plan of action may be determined by the course instructor in consultation with the Academic Support Center. A specific plan of action may include, but is not limited to: requiring a student to attend writing tutoring sessions prior to each subsequent assignment in the course; requiring students to submit multiple drafts of a paper; and/or requiring a student to attend multiple writing tutoring sessions. Any assignment that is remediated will be graded for content quality upon resubmission, however in fairness to those who submit acceptable work when it is due, the written quality grade will remain as it was upon first submission."

Format:

Term Papers: Term papers submitted for School of Business courses will conform to APA writing guidelines. The format is published in the Manual of the American Psychological Association (current edition) and it also available at the [Purdue Online Writing Lab](#).

Approved: January 29, 2003; Revised Spring 2009; Revised April, 2015

Citation:

All sources used for term papers and projects submitted for DeVille School of Business courses will be properly cited and conform to APA writing guidelines. The format is published in the *Publication Manual of the American Psychological Association*, Current edition. APA guidelines are available at the [Purdue Online Writing Lab](#).

Course Schedule

Weekly Topic(s)

Week 1

Chapter 1: The Equity Method of Accounting for Investments – Part 1

Week 2

Chapter 1: The Equity Method of Accounting for Investments – Part 2

Week 3

Chapter 1: The Equity Method of Accounting for Investments – Part 3

Week 4

Chapter 2: Consolidation of Financial Information – Part 1

Week 5

Chapter 2: Consolidation of Financial Information – Part 2

Week 6

Chapter 2: Consolidation of Financial Information – Part 3

Week 7

Chapter 2: Consolidation of Financial Information – Part 4

Week 8

Chapter 3: Consolidations – Subsequent to the Date of Acquisition – Part 1

Week 9

Chapter 3: Consolidations – Subsequent to the Date of Acquisition – Part 2

Week 10

Chapter 3: Consolidations – Subsequent to the Date of Acquisition – Part 3

Week 11

Chapter 3: Consolidations – Subsequent to the Date of Acquisition – Part 4

Week 12

Chapter 4: Consolidated Financial Statements and Outside Ownership – Part 1

Week 13

Chapter 4: Consolidated Financial Statements and Outside Ownership – Part 2

Week 14

Chapter 4: Consolidated Financial Statements and Outside Ownership – Part 3

Week 15

Chapter 4: Consolidated Financial Statements and Outside Ownership – Part 4

Week 16

Comprehensive Final Exam

Deliverables

Discussion 1.1: Introduce Yourself

Activity 1.1: Review Questions

Activity 1.2: Problem Set 1

Activity 1.3: Problem Set 2

Discussion 1.2: Does the Equity Method Really Apply Here?

Assignment 1.1: Homework

Quiz 1.1

Activity 2.1: Review Questions

Activity 2.2: Problem Set 1

Activity 2.3: Problem Set 2

Discussion 2.1: Einstein Inc.

Assignment 2.1: Homework

Quiz 2.1

Activity 3.1: Review Questions

Activity 3.2: Problem Set 1

Activity 3.3: Problem Set 2

Exam 3.1: Chapter 1

Activity 4.1: Review Questions

Activity 4.2: Problem Set 1

Activity 4.3: Problem Set 2

Discussion 4.1: Consideration or Compensation?

Quiz 4.1

Activity 5.1: Review Questions

Activity 5.2: Problem Set 1

Activity 5.3: Problem Set 2

Assignment 5.1: Homework

Assignment 5.2: Homework

Activity 6.1: Problem Set 1

Activity 6.2: Problem Set 2

Assignment 6.1: Homework

Quiz 6.1

Activity 7.1: Problem Set 1

Activity 7.2: Problem Set 2

Exam 7.1: Chapter 2

Activity 8.1: Review Questions

Activity 8.2: Problem Set 1

Activity 8.3: Problem Set 2

Assignment 8.1: Homework

Quiz 8.1

Activity 9.1: Review Questions

Activity 9.2: Problem Set 1

Activity 9.3: Problem Set 2

Discussion 9.1: How does a Company Really Decide Which Investment Method to Apply?

Assignment 9.1: Homework

Quiz 9.1

Activity 10.1: Review Questions

Activity 10.2: Problem Set 1

Activity 10.3: Problem Set 2

Discussion 10.1: Microsoft Impairment Analysis Case

Quiz 10.1

Activity 11.1: Review Questions

Activity 11.2: Problem Set 1

Activity 11.3: Problem Set 2

Exam 11.1: Chapter 3

Activity 12.1: Review Questions

Activity 12.2: Problem Set 1

Discussion 12.1: Financial Accounting Standards Board (FASB)

Quiz 12.1

Activity 13.1: Review Questions Set 1

Activity 13.2: Problem Set 1

Activity 13.3: Review Questions Set 2

Activity 13.4: Problem Set 2

Assignment 13.1: Homework

Quiz 13.1

Activity 14.1: Review Questions

Activity 14.2: Problem Set 1

Activity 14.3: Problem Set 2

Assignment 14.1: Homework

Quiz 14.1

Activity 15.1: Review Questions

Activity 15.2: Problem Set 1

Activity 15.3: Problem Set 2

Assignment 15.1: Homework

Quiz 15.1

Exam 16.1: Comprehensive Final Exam

Due Date

Discussion 1.1: Initial Post: Day 1, Responses: Day 3

Activities 1.1 & 1.2: Day 7

Activity 1.3: Complete: Day 4, Check Answers: Day 5

Discussions 1.2: Initial Post: Day 3, Responses: Day 7

Assignment 1.1: Day 7

Quiz 1.1: Day 7

Activities 2.1 & 2.2: Day 7

Activity 2.3: Complete: Day 4, Check Answers: Day 5

Discussions 2.1: Initial Post: Day 3, Responses: Day 7

Assignment 2.1: Day 7

Quiz 2.1: Day 7

Activities 3.1 & 3.2: Day 7

Activity 3.3: Complete: Day 4, Check Answers: Day 5

Exam 3.1: Day 7

Activities 4.1 & 4.2: Day 7

Activity 4.3: Complete: Day 4, Check Answers: Day 5

Discussions 4.1: Initial Post: Day 3, Responses: Day 7

Quiz 4.1: Day 7

Activities 5.1 & 5.2: Day 7

Activity 5.3: Complete: Day 4, Check Answers: Day 5

Assignments 5.1 & 5.2: Day 7

Activity 6.1: Day 7

Activity 6.2: Complete: Day 4, Check Answers: Day 5

Assignment 6.1: Day 7

Quiz 6.1: Day 7

Activities 7.1: Day 7

Activity 7.2: Complete: Day 4, Check Answers: Day 5

Exam 7.1: Day 7

Activities 8.1 & 8.2: Day 7

Activity 8.3: Complete: Day 4, Check Answers: Day 5

Assignment 8.1: Day 7

Quiz 8.1: Day 7

Activities 9.1 & 9.2: Day 7

Activity 9.3: Complete: Day 4, Check Answers: Day 5

Discussions 9.1: Initial Post: Day 3, Responses: Day 7

Assignment 9.1: Day 7

Activities 10.1 & 10.2: Day 7

Activity 10.3: Complete: Day 4, Check Answers: Day 5

Discussions 10.1: Initial Post: Day 3, Responses: Day 7

Quiz 10.1: Day 7

Activities 11.1 & 11.2: Day 7

Activity 11.3: Complete: Day 4, Check Answers: Day 5

Exam 11.1: Day 7

Activities 12.1 & 12.2: Day 7

Discussions 12.1: Initial Post: Day 3, Responses: Day 7

Quiz 12.1: Day 7

Activities 13.1, 13.2, & 13.3: Day 7

Discussions 13.4: Initial Post: Day 3, Responses: Day 7

Assignment 13.1: Day 7

Quiz 13.1: Day 7

Activities 14.1 & 14.2: Day 7

Activity 14.3: Complete: Day 4, Check Answers: Day 5

Assignment 14.1: Day 7

Quiz 14.1: Day 7

Activities 15.1 & 15.2: Day 7

Activity 15.3: Complete: Day 4, Check Answers: Day 5

Assignment 15.1: Day 7

Quiz 15.1: Day 7

Comprehensive Final Exam: Day 6

Appendices

**Deville School of Business
Writing Rubric
Exit Expectations**

Criterion

Organization & Coherence

Professional Tone/Voice

Presentation of Ideas

Word Choice

Sentence Structure

Grammar & Spelling

Punctuation % Capitalization

Format (Length, Report, Essay, APA)

***Score may be recorded in decimals or fractions.**

0

Not Acceptable

Unorganized and incoherent.

Tone and voice are inappropriate throughout.

Lacking in flow of thoughts and ideas.

Word choice is confusing, unclear and/or inappropriate.

Sentences are fragmented and incomplete.

No attention given to grammar and spelling.

No attention given to punctuation and capitalization.

No apparent format.

1

Needs Improvement

The paper is weak in organization and/or coherence. The reader cannot identify a line of reasoning.

Frequent lapses in tone and voice. The writing does not engage the reader.

Minimal flow of thoughts and ideas.

Word choice is poor and/or inappropriate.

Several sentences are constructed incorrectly.

Errors are frequent and distracting.

Errors are frequent and distracting.

Inappropriate format and/or frequent inconsistency in application.

2

Satisfactory

The paper is generally organized and coherent. The reader can mostly follow the line of reasoning.

Tone and voice are generally appropriate with only minor lapses.

Flow of thoughts and ideas is generally consistent.

Word choice is generally clear, concise and appropriate.

Most sentences are well phrased, clear and varied.

Minor errors are apparent but do not detract from or obscure meaning.

Minor errors are apparent but do not detract from or obscure meaning.

Appropriate format but with minor inconsistencies in application.

3

Exemplary

The paper is well organized and coherent throughout. The reader can follow the line of reasoning.

Tone and voice are professional and consistently appropriate throughout.

Flow of thoughts and ideas is consistent throughout.

Word choice is accurate, clear, concise and appropriate throughout.

Sentences are well phrased, clear and varied throughout.

Writing is error free throughout.

Writing is error free throughout.

Appropriate format consistently applied and artifact within assigned page length.

**Total
Score**

Score*

0-3

**Deville School of Business
Oral Presentation Rubric
Exit Expectations**

Criterion

Organization and Coherence

Flow (smooth transitions from point to point & slide to slide, where applicable)

Non-Verbal (eye contact, gestures, movement, posture)

Verbal Crutches (use of ah, um, uh, you know, etc.)

Appearance

Demeanor (Professional conduct)

Length

Visual Appeal/Satisfaction (originality, creativity, charts, graphs)

***Score may be recorded in decimals or fractions.**

0

Not Acceptable

Unorganized and incoherent.

Fragmented.

Lacking in all attributes.

Inarticulate.

No attention to appearance.

No attention to demeanor.

> +/- 2 minutes

Ineffective or inappropriate.

1

Needs Improvement

The presentation is weak in organization and/or coherence. The audience cannot identify a line of reasoning.

With few exceptions, flow is generally disjointed.

Needs improvement (circle): eye contact, gestures, movement, posture.

Frequent use of verbal crutches.

Inappropriate appearance.

Inappropriate demeanor.

+/- 2 minutes

Lacks variety, originality, boring. Graphics do not support the message.

2

Satisfactory

The presentation is generally organized and coherent. The audience can mostly follow the line of reasoning.

Flow supports delivery of the message.

Generally acceptable in all areas with minor lapses.

Generally fluent with minor lapses.

Generally professional in appearance.

Generally professional in demeanor.

+/- 1 minute

Supports the message and engages audience but does little to enhance the presentation.

3

Exemplary

The presentation is well organized and coherent throughout. The audience can follow the line of reasoning.

Flow is supportive and seamless.

Exceptional in all areas.

Fluent throughout.

Professional appearance.

Professional demeanor. Exudes confidence and poise throughout.

Used allotted time.

Exceptional in originality and/or creativity. Graphics enhance and reinforce the message.

**Total
Score**

Score*

0-3