

**MILLSAPS COLLEGE  
ELSE SCHOOL OF MANAGEMENT**

**ACCT 4020:           ADVANCED FINANCIAL ACCOUNTING**  
**Professor:           Jesse D. Beeler, PhD, CPA**  
**Office:               MH 113-C**  
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**COURSE OBJECTIVES:** Expose students to the concepts and practical applications of advanced financial accounting reporting requirements. Particular emphasis will be placed on accounting for entity consolidation, equity method of accounting, the preparation of consolidated financial statements, accounting for partnerships, and legal reorganizations.

**COURSE ACTIVITIES:**

1.     Lecture and class discussion -- In-class illustrations supplemented by outside reading assignments.
2.     Problems and exercises -- as assigned.
3.     Student/team presentations -- as assigned.
4.     Computerized tutorial assignments -- as assigned.

**RESOURCES:**

Advanced Accounting by Hoyle, 5th ed. - required  
" " " " Study Guide - recommended  
Bisk Computerized Tutorial - on network

**COURSE POLICIES:**

1.     Grade determination:  
Two exams will be given, each reflecting 40% of your grade. The remaining 20% of your grade will reflect your performance on assignments and class participation.
2.     Attendance:  
Class attendance and preparation are mandatory and will directly and indirectly affect your course grade.
3.     Academic Honesty: All students are expected to uphold the Honor Code. Student compliance with the Honor Code should be indicated on all written assignments and quizzes by the inclusion of the word "Pledged" and a signature. Students will sign a formal pledge on examinations. All assignments including tests will require the following:

PLEDGE \_\_\_\_\_(Signed).

<b>Grades:</b>	93-100%	A
	90-92%	A-
	88-89	B+
	83-87	B
	80-82	B-
	78-79	C+
	73-77	C
	69-72	C-

**Attendance Policy:** Students are expected to attend all regularly scheduled classes. Because this is a block class it is important that you attend all classes. Two un-excused absences will result in a student's grade being reduced one letter.

This course is subject to change at the discretion of the Professor. Tentative course schedule to include homework problems.

Jan	12	Orientation - Chapter 1 M.C. 1-10    P. 13, 15, 16, 26
	19	Chapter 2 M.C. 1-23    P. 27, 28, 37
	26	Chapter 3 M.C. 1-12    P. 17, 18, 19, 20, 26
Feb.	2	Chapter 4 M.C. 1-19    P. 22, 27, 30, 34
	9	Chapter 5 P. 20, 24, 26, 27, 33
	16	Chapter 6 P. 22, 24, 27, 33, 36, 39
	23	Review
March	2	Exam 1
	9	Spring Break
	16	Chapter 8
	22	Chapter 10 P. 23, 24, 25, 33, 36, 39
	29	Chapter 13
April	6	Written comprehensive exam.
	13	Chapter 14
	20	Exam 2