

COURSE FILE SUMMARY

COURSE INFORMATION

College / Institute / Centre	Of Management & Technology	Department	Finance & Accounting
Programme Title	Bachelor of Finance & Accounting	Programme Code	
Course Title	Advanced Financial Accounting	Course Code	EY427
	Lecture	Lab / <u>Tutorial</u>	Credit
# Hours	-----2-----	-----2-----	-----3-----
Pre Requisites : Company Accounting			

COURSE AIM

This course is the last exposure to the area of 'Financial Accounting'. The main aim of the course is to learn about business combinations & consolidated financial statements. Further, the course offers an exposure to the 'International Accounting' environment & the foreign currency transactions.

COURSE OBJECTIVES

- Define business combinations & its different forms
- Discuss accounting for business combinations
- Prepare consolidated financial statements at the date of acquisition & in years subsequent to acquisition
- Get familiar to the 'International Accounting' environment
- Account for foreign currency transactions

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
Lectures	Ph.D in Accounting	Interpersonal Computer	1
Tutorials	B. Com. In Accounting	Interpersonal Computer	1
Laboratories / Workshops			

LECTURE SCHEDULE			
Lecture			Description
#	Week	Hrs	
1	1	3	Introduction & Overview
2	...2...	3	Concepts of Business Combination
3	...3...	3	Acquisition of stock and assets
4	...4...	3	Accounting for business combination
5	...5...	3	Consolidated Financial Statements at the Time of Acquisition ...
6	...6...	3	Comprehensive Problem (Exam Review).....
7	...7...	3	7 th week exam
8	...8...	3	Cost Method & Equity Method
9	9	3	Consolidated Financial Statements in one year Subsequent to Acquisition
10	10	3	Consolidated Financial Statements in two Years Subsequent to Acquisition
11	11	3	Inter-company merchandise transfer
12	12	3	12 th week exam
13	13	3	Inter-company merchandise transfer
14	14	3	Foreign Currency Transactions
15	15	3	General Revision & Applications
16	16	3	Final Exam.....

TEXT BOOKS	
Code*	Description
.....	Advanced Accounting: Concepts and Practice, Arnold J. Pahler and Joseph E. Mori, Seventh edition, 2000.....
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REFERENCE BOOKS	
Code*	Description
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TUTORIAL SCHEDULE			
Tutorial			Topic
#	Week	Hrs	
1	1	2	Introducing Teaching Assistant to students..
2	2	2	Application on the main concepts of business combination.....
3	3	2	Application on the acquisition of stocks and assets
4	4	2	Application on the accounting methods for business combination
5	5	2	Application on the consolidated financial statements at the date of acquisition
6	6	2	General revision for 7 th week exam and extra problem on consolidation
7	7	2	Solving 7 th week exam
8	8	2	Application on the cost method and equity method
9	9	2	Application on the consolidated financial statement after one year of acquisition
10	10	2	Application on the consolidated financial statement after two year of acquisition
11	11	2	General revision for 12 th week exam.....
12	12	2	Solving 12 th week exam
13	13	2	Application on inter-company merchandize transfer
14	14	2	Application on inter-company merchandize transfer
15	15	2	Application on foreign currency transactions

LABORATORY WORKSHOP SCHEDULE

Laboratory				Description
#	Week	Hrs.	Code	
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COMPUTER USAGE

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GRADING AND ASSESSMENT METHOD

Week #	Points	Written	Oral	Term Paper	Continuous	Thesis				
7	30	30								
12	20	20								
1-15	10				10					
16	40	40								

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

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Date 1/9/2010

READING MATERIAL

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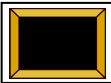
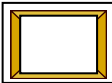






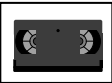
* TB : Text Book RB: Reference Book ST: Standards / Codes LN: Lecture Notes

SUPPLEMENTARY MATERIAL

Code*	Description
...OS...	Slides.....
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*PR: Periodical Audio Cassette SW: Software VT: Video Tape OS: Overhead Slide MD: Model AC:

EDUCATIONAL RESOURCES

								
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