



SESSION PLAN

***LECTURE / TUTORIAL / LABORATORY / WORKSHOP**

(* DELETE AS APPROPRIATE)

COURSE PARTICULARS

#:EY427.....	Title: Advanced Financial Accounting
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SESSION PARTICULARS

#: 1.....	Title: Introduction & Overview	Hrs: ...2.....
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	-Basic concepts in financial accounting.
	-types of financial statements.
	-accounting for investment.....
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Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date

1/9/2010

Approved by:

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Lecture

Source Material
Text book

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#:EY427..	Title: Advanced Accounting.....
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SESSION PARTICULARS

#: 2.....	Title: Concepts of Business Combination	Hrs:2.....
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	-Reasons for business combination.
	-Types of expansion for a company.
	-Basic types of business combination.....
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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: .3.....	Title: Acquisition of stock and assets	Hrs:2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	-Acquisition of net assets for cash.
	-Acquisition of net assets for stocks.
	-Acquisition of stocks for stocks.
	-Acquisition of stocks for cash.....
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COURSE PARTICULARS	
#: EY427..	Title: Advanced Accounting.....

SESSION PARTICULARS		
#: .4.....	Title: Accounting for business combination	Hrs: ...2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	-Under the purchase method.
	-Under the pooling of interest method.....

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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: .5.....	Title: Consolidated Financial Statements at the Time of Acquisition	Hrs:2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....
.....	-preparation of the worksheet when ownership=100%.
.....	-preparation of the worksheet when ownership is less than 100%.....
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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: 9.....	Title: Consolidated Financial Statements in one year Subsequent to Acquisition	Hrs: ...2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....
.....	-Preparation of consolidated financial statements after 1 year of acquisition when ownership=100%.
.....	-Preparation of consolidated financial statements after 2 year of acquisition when ownership=100%.....
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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: .10.....	Title: Consolidated Financial Statements in two years Subsequent to Acquisition	Hrs: ...2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....
.....	-Preparation of consolidated financial statements after 1 year of acquisition when ownership is less than 100%.
.....	-Preparation of consolidated financial statements after 2 year of acquisition when ownership is less than 100%.....
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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: .11.....	Title: Inter-company merchandise transfer...	Hrs: ...2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
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.....	-Upstream sale of merchandise.
.....	-preparation of consolidated financial statement.....
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COURSE PARTICULARS	
#: EY427.....	Title: Advanced Accounting

SESSION PARTICULARS		
#: .12.....	Title: 12 th week exam.....	Hrs: ...2.....

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	12 th Week Exam
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