MGT 136 Advanced Accounting

WINTER 2014

PROFESSOR: Dr. Victoria Krivogorsky

EMAIL: mgt136ucsd@gmail.com

OFFICE HOURS: before the class

IMPORTANT INFORMATION: class will meet:

| 801321 | MGT 136 | Tu | 5:00 pm | 7:40 pm | Peterson Hall 104 |

With a final exam date and time of:

| Thursday | March 20 | 7 pm | 9 pm |

DESCRIPTION

This course covers advanced accounting topics, including accounting for mergers and acquisitions, measurement and reporting of equity investments, translation of foreign currency financial statements, and worldwide accounting diversity and international standards.

OBJECTIVES

The primary objective of this course is to help students become familiar with the financial procedures, information flows, and regulations that accompany the topics listed above.

At the close of MGT 136 you will be able to:

- Demonstrate technical proficiency in accounting for transactions under US GAAP and IFRS, associated with the topics listed below, including those involving partnerships and affiliated business enterprises and in the preparation of consolidated financial statements.
• Display a conceptual understanding of and appreciation for the significant accounting and reporting requirements pertaining to consolidated or affiliated enterprises, foreign currency translation under US GAAP and IFRS.

• Interpret and use financial statements describing the financial condition and operating results of affiliated business entities, including multinational organizations under US GAAP and IFRS.

MATERIALS


The required text can either be purchased in hard copy or as an ebook. To obtain the text as an ebook, visit www.coursesmart.com and search for ISBN 978-1-61853-005-9

SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Due</th>
<th>Class Topic &amp; Activities</th>
<th>Practice and Covered in class problems</th>
<th>Assignments in class</th>
<th>HW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 7</td>
<td></td>
<td>Introduction into the course and Chapter 1</td>
<td>All Multiple choice, E 1.4, 1.6</td>
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<tr>
<td>Jan 14</td>
<td>IW 1 after class</td>
<td>Chapter 3</td>
<td>All Multiple choice, E 3.1, E3.5</td>
<td>IW: P 3.11; E 3.9</td>
<td></td>
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<tr>
<td>Jan 21</td>
<td>HW 1 Before class IW 2 after class</td>
<td>Chapter 4</td>
<td>All Multiple choice, E 4.3</td>
<td>IW: E 4.4; E 4.6</td>
<td>Ch 1: E 1.1, 1.2, 1.3, P 1.6 Ch. 3: P 3.3, 3.7, 3.12</td>
</tr>
<tr>
<td>Jan 28</td>
<td>IW 2 after class</td>
<td>Chapter 5</td>
<td>All Multiple choice, E 5.6</td>
<td>E 5.1; E 5.4 (if time runs out, E 5.4 will be covered during the review session)</td>
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<tr>
<td>Feb 4</td>
<td>IW3 after class</td>
<td>Chapter 6</td>
<td>All Multiple choice, E 6.7</td>
<td>IW: P 6.9</td>
<td></td>
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<tr>
<td>Feb 11</td>
<td>HW 2 before class, IW4 after class</td>
<td>Chapter 7</td>
<td>All Multiple choice, E 7.1; E 7.2</td>
<td>IW: E 7.4; E 7.8</td>
<td>P 6.4; P 6.5</td>
</tr>
<tr>
<td>Feb 18</td>
<td>HW 3 before Review session</td>
<td>Review 1</td>
<td>GW1 : P 1.8, P</td>
<td>Ch 4: E</td>
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</table>
You might want to get prepared for the independent work (IW) in class and group work (GW) in advance, so you will have enough time to finish the solutions before the end of the class. I will be collecting the solutions at the end of each class period. During the GW and IW you are allowed to use any legitimate sources of information. Use of the solution manual is not allowed.

All PowerPoint’s (PPT) are uploaded on TED at the beginning of the semester.
All solutions to the practice problems and problems covered in class during the lecture are uploaded on TED in advanced at the beginning of the semester.
All solution to the independent work, group work and HW will be uploaded on TED right after the work is collected from students.

ASSIGNMENTS

Assignments

All reading assignments come from the required textbook and the material posted on TED. All reading assignments and covered in class problems and exercises listed in the schedule above are expected to be completed prior to the class in which the topic will be discussed.

Exams

There will be two closed-book exams (use of a calculator is essential). The midterm and final examinations are individual activities and students may neither give nor receive assistance in the completion of either the midterm or the final exam. Any evidence of academic dishonesty on either the midterm or final exam will result in a failing grade on the exam.

Class Participation and Professionalism

Ten percent of your course grade will be based on your participation and professionalism. The participation and professionalism points will be assigned at my discretion. You are expected to participate in class discussions. I will evaluate your class participation only as to whether it indicates that you have prepared thoughtfully and communicated effectively, and not as to whether your response was correct or incorrect.
To foster a more professional learning environment and to develop habits that lead to success in the business world, all students must engage in professional behavior. Please view each class as equivalent to an important business meeting. The professional conduct policy includes, but is not limited to:

1. Attending each class session, including arriving promptly and leaving at the designated time; notifying me prior to class should an exception be needed. If you must arrive to class late or leave early, please sit in the back row. Do not enter class in the front of the room or cross the front of the room during class.
2. Being an attentive and active participant in group activity and class discussions.
3. Respecting diversity in the classroom and treating everyone involved in the class in a civil manner.
4. Planning outside activities to avoid conflicts with the activities outlined in the syllabus.
5. Abiding by the academic integrity rules discussed below.
6. Turning off cell phones, pagers, etc. and arranging laptop use in advance.
7. Working on only this class during class time. Do not work on other classes, surf the internet, check email, etc.
8. Do not bring food to class. Drinks in covered containers are allowed.

**GRADING**

<table>
<thead>
<tr>
<th>Assignments</th>
<th>Points</th>
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<tbody>
<tr>
<td>IW +GW+ HW</td>
<td>108</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Participation/Professionalism</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>318</strong></td>
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**RE-GRADE POLICY**

If you have a question about any grade you receive, including your final course grade, it must be expressed in writing within one week of your receiving the grade. Please attach the entire original graded item, along with a typed description of where you believe you deserve more points, and why. I reserve the right to re-grade the entire item, and not just the question(s) in dispute.

**CALCULATOR POLICY**

You will need a calculator for this course. You may use either a financial calculator or a basic 4-function calculator. You may not use a graphing calculator, cell phone, text messaging, or any communication device during exams.

**ACADEMIC INTEGRITY**

Integrity of scholarship is essential for an academic community. As members of the Rady School, we pledge ourselves to uphold the highest ethical standards. The University expects that both faculty and students will honor this principle and in so doing protect the validity of University intellectual work. For students, this means that all academic work will be done by the individual to whom it is assigned, without unauthorized aid of any kind.
The complete UCSD Policy on Integrity of Scholarship can be viewed at:
http://www-senate.ucsd.edu/manual/appendices/app2.htm - AP14

How the Honor Code applies to this course:

All students enrolled in MGT 136 are expected to read the UCSD Policy on Integrity of Scholarship. All students enrolled in the course are expected to act in accordance with the Policy. Any violations of the Policy will be reported to the Academic Integrity Coordinator.

STUDENTS WITH DISABILITIES

A student who has a disability or special need and requires an accommodation in order to have equal access to the classroom must register with the Office for Students with Disabilities (OSD). The OSD will determine what accommodations may be made and provide the necessary documentation to present to the faculty member.

The student must present the OSD letter of certification and OSD accommodation recommendation to the appropriate faculty member in order to initiate the request for accommodation in classes, examinations, or other academic program activities. No accommodations can be implemented retroactively.

Please visit the OSD website for further information or contact the Office for Students with Disabilities at (858) 534-4382 or osd@ucsd.edu.