

Course Profile
Department of Management / Accounting and Audit Program

Course Number: MAN 416	Course Title: Accounting for Mergers and Acquisitions
Required / Elective: Elective	Pre / Co-requisites: -
Catalog Description: Mergers and acquisitions and the development of consolidated financial statements. Accounting for international operations and selected financial instruments, statement development and problem solving.	Textbook / Required Material: Hoyle, Joe Ben, Thomas Schaefer and Timothy Douppnik, 2008, Advanced Accounting, 7th edition, McGraw-Hill/Irwin.
Course Structure / Schedule: (3+0+0) 3 / 6 ECTS	
Extended Description: This course concentrates on mergers and acquisitions and the development of consolidated financial statements. It also covers accounting for international operations and selected financial instruments. The primary focus is on statement development and problem solving. Some analysis will be included. The course can be immediately helpful as past students have frequently volunteered that the course materials have helped them in job interviews.	
Design content: None	Computer usage:
<p>Course Outcomes:</p> <p>By the end of this course, students will be able to:</p> <ol style="list-style-type: none"> 1. Describe the equity method of consolidation 2. Account for equity method investments 3. Explain the tax considerations for equity method investments 4. Describe the impact of phantom goodwill or phantom depreciation 5. State the effect of not eliminating intercompany transactions 6. State the requirements for applying the Equity Method 7. Describe the fundamental concepts for accounting for business combinations using the purchase model 	
Recommended reading: -	
<p>Teaching methods:</p> <p>Students are responsible for reading the assigned chapter before coming to class. They are expected to participate in class discussions and to be able to ask or answer any questions related to the topic. Pop quizzes/homework assignments may be given during lectures. Your lowest qu /homework score will be dropped. No make-ups will be offered.</p> <p>There will be two mid-term examinations and a final examination in this course. Each mid-term exam will cover the material immediately preceding it. The final exam will be comprehensive. Your lowest exam score will be dropped.</p>	
Assessment methods:	
Mid-term exams (2-one of them will be considered)	40%

Final exam			40%
Quizzes/Homework			20%
Student Workload/ECTS (European Credit Transfer System) Tableau:			
Activity:	Number:	Duration (hour):	Total Workload (hour):
Pre- reading	14	3	42
Lectures	14	3	42
Assignments	5	3	15
Quizzes	3	3	9
Case studies	3	3	9
Midterm	1	16	16
Final Examination	1	17	17
TOTAL: 150 hours / 25 = 6 ECTS			
Prepared by: Staff		Revision Date: 21.06.2012	