

ACCT4515 : Advanced Financial Accounting

An in-depth study of business combinations and consolidated financial statements from a financial reporting perspective. Topics include theory of business combinations (APBs 16, 17 and 18); accounting for business combinations under the pooling or purchase method, whether a statutory merger, statutory consolidation, acquisition of assets, or acquisition of stock, consolidated financial statements at date of acquisition or subsequent to date of acquisition, and special inter-company transaction eliminations in consolidations.

Credits 3

Prerequisite Courses

ACCT3525: Intermediate Accounting II

Prerequisites

Prerequisite course or Instructor's approval