



COURSE SYLLABUS

Course Title: EY427 (Advanced Financial Accounting)
Instructor: Dr. Bassant Badr El Din
Credit Hours: 3
Schedule: Monday 12:30 – 2:30, Section: Wednesday 10:30 – 12:30
Teaching Assistant: Sally Samir Fayez

Course Objective: To define business combinations and its different forms, discuss accounting for business combinations, prepare consolidated financial statements at the date of acquisition and in years subsequent to acquisition and accounting for foreign currency transactions.

Evaluation:	10%	Attendance & Participation
	30%	Mid-term (7 th week)
	20%	12 th week exam
	40%	Final
	100%	Total

Text Book: Advanced Accounting.. International edition.. Fischer / Taylor / cheng..

DETAILED COURSE OUTLINE

<u>Topic</u>	<u>Subject</u>
1	Business concept of business combination.
2	Types of business combinations.
3	Methods of accounting for business combination (purchase method).
4	Methods of accounting for business combination (pooling of interest).
5	Cont. pooling of interest.
6	Consolidated balance sheet.
7	Mid-term.
8	consolidated financial statements.
9	consolidated financial statements after the date of acquisition.
10	cont. consolidated financial statements after the date of acquisition.
11	Preparing consolidated financial statements (work paper) after the date of acquisition.
12	12 th week exam.
13	types of foreign currency transaction.
14	Accounting for foreign currency transaction.
15	Cont. accounting for foreign currency transaction.

Best Wishes