

Course Syllabus

Section 1: Course Information

Semester, Year

Spring 2020

Format

Traditional Face-to-Face

Course ID

ACTG 4123-01 (all sections)

Course Title

Advanced Accounting: Acquisitions and Consolidations

College

Jannetides College of Business & Entrepreneurial Leadership

Prerequisites

ACTG 4113

Credit Hours

3



Instructor

Christopher M. Fairchild, DBA/CPA
Professor of Accounting
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Office Hours

Monday: 10-12 (open office)
Tuesday: 9-10 (open office); 10-12 (per a confirmed Google calendar invite)
Wednesday: 10-11 (open office); 11-12 (per a confirmed Google calendar invite)
Thursday: 9-10 (open office); 10-12 (per a confirmed Google calendar invite)

Appointments are highly recommended even for open office hours, especially during busy times of year (like advising). For an appointment, I must accept your emailed Google calendar request (for 15-30 minutes) in order to confirm the meeting. Requests must be submitted at least 24 hours in advance of the desired meeting time. If I am unavailable during your requested time, I will propose a new time.

Course Description

This class covers the procedures related to accounting for mergers and acquisitions including a variety of issues related to the preparation of consolidated financial statements.

Course Overview

Like all accounting courses, this one is supremely awesome. This course, required for the major, builds on Intermediate Accounting I, Intermediate Accounting II, and Advanced Accounting I. It further helps prepare you for the FAR (Financial Accounting and Reporting) section of the CPA Exam, a graduate accounting program, and/or your career.



Instructional and Learning Methods

The course will include various types of instructional and learning activities.

Learning content will be facilitated using these instructional methods:

1. Lecture/Discussion
2. End of Chapter Assignments
3. In-class Group Work
4. Exams

The model for the course utilizes three segments: Aim, Learn, and Apply. The Aim section outlines the specific learning objectives for the course. The Learn section represents the readings and lectures. The Apply section calls for graded (exams) and ungraded (end of chapter questions, exercises, problems, and/or cases) assignments that will be used to evaluate your interest and performance in the course.

Course Materials

Required textbooks:

Jeter, D. C., & Chaney, P. K. (2018). *Advanced Accounting* (7th ed.). Hoboken, NJ: John Wiley & Sons.

Required and optional textbooks are accessed and ordered through [SEU's bookstore](#).

Disclaimer: The resources utilized in this course provide information, thoughts and insights that should encourage critical thinking on the part of the student. Please note as well that as an Assembly of God institution, Southeastern University does not necessarily endorse specific personal, religious, philosophical, or political positions found in these resources.

Course Topics

The purpose of this course is to introduce, reinforce, and measure learning on the following topics:

1. Reorganizations, Introduction to Business Combinations, Methods of Accounting, Consolidated Financial Statements at Acquisition and in Following Periods
2. Allocation, Depreciation, and Amortization of Differences between Cost and Book Values; Elimination of Unrealized Profits and Gains and Losses; and Special Consolidation Subjects

Intended Learning Outcomes

As a result of reading, study, and assessments in this course, the student should be able to:

1. Describe advanced accounting theory related to mergers and acquisitions.
2. Identify key elements in basic business combinations.
3. Explain the methods of accounting for business combinations and perform the accounting for consolidated financial statements at the date of acquisition and after acquisition in subsequent years.
4. Demonstrate the ability to do allocation, depreciation, and amortization of differences between cost and book values.
5. Become competent at eliminating unrealized profits in inventory and unrealized gains or losses on sales of property, plant, and equipment.
6. Summarize how to perform accounting and reporting for other business combination specialized topics, including ownership interest changes, indirect and bond holdings, and alternative subject concepts.

Key Performance Indicators

Students who successfully complete this course will demonstrate their learning through performance-based activities and assessments.

Successful students will:

1. Explain different business combinations.
2. Demonstrate the ability to account for consolidations at and after acquisition.
3. Know how to account for changes in ownership, intercompany bonds, and liquidation.

SEU Mission and Vision Statements

Mission Statement

Equipping students to discover and develop their divine design to serve Christ and the world through Spirit-empowered life, learning, and leadership.

Vision Statement

Southeastern University is anchored by Spirit-empowered education in a Christ-centered, student-focused learning community. Southeastern's global impact is marked by a deep commitment to transforming minds and engaging culture through the integration of faith, learning and service. Each student's divine design is nurtured and unleashed through the investment of faculty and staff, relationships within the community, the rigor of scholarship, diverse learning experiences and the discipline of spiritual formation, which propels students into a lifetime of serving the world in the Spirit of Christ.

In addition to our mission and vision statement, we hold fundamental truths about the Christian faith that include the following:

- The Scriptures are inspired by God and declare His design and plan for mankind.
- There is only one true God who is revealed in three persons: Father, Son and Holy Spirit (commonly known as the Trinity).
- Jesus Christ, as God's son, was both fully human and divine.

We are proud of our affiliation with the Assemblies of God and our Pentecostal tradition. We are also proud to be a welcoming community for

students from all Christian backgrounds and denominations. Our campus includes many Baptists, Presbyterians, Methodists, etc., as well as nondenominational students. Everyone shares a strong commitment to knowing Christ and making Him known, and we celebrate our theological similarities while appreciating our differences.

Refer to [Human Sexuality](#) for additional details related to What We Believe.

Sexual & Gender-Based Discrimination Syllabi Statement

Southeastern University is committed to creating an environment for every student to thrive academically spiritually and socially. An aspect of creating this culture is providing avenues for students to discuss and report any activity that may compromise this commitment.

Under a federal law known as Title IX, "no person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance" (Title IX of the Education Amendments of 1972).

While students should feel comfortable approaching faculty with issues they may be struggling with or concerns they may be having, students should know that all faculty and staff are required to report certain information about Sexual Misconduct and certain crimes to University administration, in order to help keep the University community safe, and to connect students to all of the resources and reporting options that are available.



For example, if you inform faculty or staff (in private or during class discussions) of an incident of Sexual Misconduct, that individual will keep the information as private as possible, but is required to bring it to the attention of the institution's Title IX Office. If a student would like to talk to the Title IX office directly, they can do so by e-mail at mpowell@seu.edu, by phone at 863-667-5236, or in person at Pansler U228. For more information about Title IX reporting options as well as confidential resources at Southeastern, please go to: <http://www.seu.edu/titleix>.

If you are struggling with an issue that is traumatic, unusually stressful, or results in disruptive behavior, faculty and staff will likely inform the Care Team. If students would like to reach out directly to the Care Team for assistance, they can do so at the Campus Counseling Center (<http://myseu.seu.edu/services/counseling-health-wellness-services/seu-care-team/>) located in Health Services in Smith Hall, by phone at 863-667-5205, or by e-mail at care@seu.edu.

CAMPUS RESOURCES

ADA SUPPORT SERVICES – 863-667-5283

COUNSELING SERVICES – 863-667-5205

STUDENT CONDUCT OFFICE – 863-667-5486

SAFETY & SECURITY OFFICE – 863-667-5190

Section 2: Course Policies

Grading Scale

The university's general grading scale is provided in the Academic Policies and Procedures section of the [Southeastern University Catalog](#). All online courses use the following scale:

Grade Letter	Grade Percentage
A	94 – 100%
A-	90 – 93%
B+	87 – 89%
B	84 – 86%
B-	80 – 83%
C+	77 – 79%
C	74 – 76%
C-	70 – 73%
D+	67 – 69%
D	64 – 66%
D-	60 – 63%
F	0 – 59%

Late Work

None Accepted

Extra Credit

None Accepted

Final Exam Policy Statement

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period. Every student is obligated to take the final exam or attend that appropriate class during the regularly scheduled exam period. Please plan accordingly and carefully for final exams. You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.

Final exams will be administered in the room where the class normally meets. Students with more than 3 exams scheduled on one day can petition the instructor and department chair/college dean to take one of the exams another day.

Please plan accordingly for final exams. You must not plan vacations, ministry appointments, weddings, purchase airline tickets, or any other similar activity or engagement that will conflict with the final exam schedule.

Attendance Policy and Class Participation

Students are both expected and encouraged to attend classes regularly. Attendance means arriving on time and being present in class with textbook(s), pen/pencil, paper, and allowable note-taking devices. The lack of attendance may affect a student's grade. For traditional fall and spring semesters, a student may miss a class without penalty equal to the number of times a class meets per week as follows:

1. If the class meets one time a week, a student may miss one class.
2. If the class meets two times a week, a student may miss two classes.
3. If the class meets three times a week, a student may miss three classes.

If a student's absences exceed the number of times a class meets per week, a professor may:

- Subject the student to a penalty of not more than one letter grade based on attendance alone.
- Recommend to the Provost that a student with excessive absences be withdrawn from the course.

Being tardy to a class also counts towards absences. Late arrivals are tracked as follows:

1. If the class meets one time a week, each tardy is one-half of an absence.
2. If the class meets two times a week, each tardy is one-half of an absence.
3. If the class meets three times a week, each tardy is one-third of an absence.

Specialized course requirements:

None

Students are required to login to the online course platform and complete the Student Acknowledgement Quiz prior to the end of Drop/Add. Students who do not complete the quiz will be dropped from the course.

For web-based activities, the instructor will monitor student activity and participation through MyFIRE. Students are required to participate in all face-to-face and web-based class activities (such as discussion board posts and responses, chat, or conference sessions and group projects).

Students are expected to:

- Exhibit behavior that is respectful to faculty, fellow students, staff, and the facility.
- Arrive to class on time, actively participate, and remain in class for the designated period.
- Keep up with assigned readings and complete assignments on time.
- Contribute fully to team assignments.
- Spend a minimum of two hours outside of class studying for each hour of classroom time.

Official Email

You are expected to check your SEU webmail account **daily** during the course term. All written correspondence between instructor and student must be handled through the SEU email system.



MyFire Use

You are expected to frequently check your MyFIRE account as messages, assignments, grades, and other important related materials may be posted. It is the student's responsibility to check grades and notify your instructor if you have questions. Do not wait until the last week of the course to contact the instructor with questions about the course tasks.

Technical Difficulties

Southeastern University is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty that prevents students from completing a time-sensitive activity or assessment, students should report any problems to the instructor and also contact the 24x7 MyFIRE Support Center via the various links provided on every course homepage (available options: chat, email, phone).

Be sure your computer system complies with all SEU Technical Requirements. These requirements are listed within MyFIRE and a Browser Checker is provided under the "Need Help?" drop-down to ensure the browser you are using is compatible with MyFIRE.

Technical Support

If you have questions or need assistance, you can reach out to our 24/7 Support Center at [1-888-889-6599](tel:1-888-889-6599) or [click here](#) to submit a support ticket via email. *Note: Email response is within 24 hours. If immediate assistance is required, please contact support via phone/chat.* To chat LIVE! with a Support Representative, [click here](#).

Disability Statement

Southeastern University is committed to ensuring equal access to all educational activities, academic programs and services as defined in Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. The Office of Academic and Auxiliary Services coordinates accommodations for students with documented physical, learning, and/or psychological disabilities. To begin the process of requesting accommodations, please call 863-667-5283 or email adaservices@seu.edu.

Academic Honesty

Plagiarism is considered a serious academic offense at Southeastern. It undermines the educational process and violates the integrity of the community.

Plagiarism occurs when a writer (regardless of intent) uses someone else's language, ideas, or other original material without acknowledging its source.

Plagiarism includes unattributed use of any source, in any medium, published or unpublished. Work already submitted for a grade in another course may not be resubmitted unless the professor specifically states otherwise.

Some examples of plagiarism include:

- Quoting or paraphrasing material without attributing it to its source
- Copying segments from the work of others without giving proper credit
- Submitting as original work written entirely by someone else



Widely known facts do not require citation and do not count as plagiarism so long as they are communicated in the writer's own words. Ideas and observations original to the writer also do not require citation.

For more information, visit the SEU [Plagiarism page](#) on our website.

Additional Assistance

Tutoring (Academic Center for Enrichment – 2nd floor in Buena Vida East) Provides tutorials and other academic services.

Retention ([insert office location](#)): Provides counseling for students planning to withdraw. Helps withdrawing students find financial and other resources to be able to stay in school. Seeks to identify “at risk” students prior to withdrawal.

Career Readiness For more information on meeting a Career Coach, building a resume, and receiving information on how class projects can assist in achieving *SEU CAREER READINESS BADGES*, contact **COMPASS: The Center for Calling & Career** ([insert office location](#)). Career Readiness badges are supported by the SEU Faculty, get the attention of employers, and assist students to #navigateyourstory.

For career coaching support, appointments, and drop-in hours, contact: compass@seu.edu or call 863-667-5157.

Course Evaluation

In order to help SEU to assess the effectiveness of our courses and instructors, all registered students must complete the course evaluation toward the end of the semester. **When you receive a course evaluation for this course, you are required to complete it.**

Official Withdrawal

The last day to officially withdraw from this course is **March 10, 2020**. Please consult the Registrar's Office for details prior to the withdrawal date.

Netiquette

Some courses require engagement with the online course platform. When utilizing the online course platform, students must demonstrate netiquette.

General Rules of Netiquette

- Make your messages easier to read by making your paragraphs short and to the point.
- DO NOT SHOUT BY TYPING IN ALL CAPS.
- Utilize humor in appropriate forms. Avoid hostile, abusive, libelous, or rude comments. No vulgar, sexist, racist, biased, or other objectionable language will be tolerated.
- Reinforce others in the course (e.g., "Good presentation!" or "Thanks for the feedback."). Valid criticism is acceptably expressed in the form of thoughtful alternatives. Do not insult or "flame" others.
- Think twice and send once. The old carpenter adage to measure twice and cut once holds great value here. Once you send something not well-thought out you will find it difficult and time-consuming to

recover. Think about what you want the group and the professor to think about you.

- Use spell-check and grammar-check. The little errors commonly accepted in email or text-messaging with friends and family are distracting and inappropriate in a college discussion forum.
- In an online discussion forum, debate is welcome, but be tactful in responding to others. Remember that there's a person (or a whole class) at the receiving end of your post.
- If you quote a previous post (by using the reply function for example), quote only enough to make your own point.
- If you want to get in touch with only one person in the class, send a message to that individual's e-mail address, not to the entire discussion list.

Basic courtesy goes a long way to a good online experience. Respond politely and promptly, be patient and expect that differences in knowledge, experience, and background may take extra effort to succeed in the communication portion of the course. Value differences, ask clarifying questions, and do not focus on confrontation. Utilize prayer and biblical relationship principles as needed. Involve the instructor when appeal to community leadership is needed.

Section 3: Course Schedule

The **Course Schedule** provides a listing of your work in this course. The assessments are listed by week and include the due dates and point values.

The course instructor may adjust the schedule throughout the semester. Students will be notified of adjustments.

Withdrawal: The last day to withdraw from this course is **March 10, 2020**. Please consult the Registrar's Office for details prior to the withdrawal date.

Abbreviations that may be used in this chart:

PPT: PowerPoint Presentations

TEXT: Readings

DF: Discussion Forum

Due Dates: Mon=Monday, Tu=Tuesday, Wed=Wednesday,
Th=Thursday, Fri-Friday, Sa=Saturday, Su=Sunday

Due Times: Assignments are due by the beginning of class, unless otherwise noted. Exams are to be taken during class meeting times.



Week 1: First 2 class meetings

Aim

Be sure you read the learning outcomes that your instructor has set for this week and then do your best to accomplish them.

- Describe advanced accounting theory related to mergers and acquisitions.
- Identify key elements in basic business combinations.

Learn

This section lists all your reading assignments and may include additional resources that your instructor is providing to help you complete the activities and assessments for the week.

- Read: Course Syllabus
- Read: Chapter 1

Apply

Now you're ready to demonstrate your learning for the week. The items below are those on which you'll be graded this week and may include discussions, activities, assignments, quizzes, exams, and projects.

Graded Assignments: None

Ungraded Assignments:

- Complete Student Acknowledgement Quiz in BrightSpace (for attendance)
- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12
- Complete Chapter Exercises – 3
- Complete Chapter Problems – None





Week 2: Next 2 class meetings

Aim

- Describe advanced accounting theory related to mergers and acquisitions.
- Identify key elements in basic business combinations.

Learn

- Read: Chapter 1
- Read: Chapter 2

Apply


Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12
- Complete Chapter Exercises – 3
- Complete Chapter Problems – None

- Complete Chapter Questions – 1, 2, 3, 4
- Complete Chapter Exercises – 1, 5, 9, 10
- Complete Chapter Problems – 1



**Week 3:** Next 2 class meetings**Aim**

- Describe advanced accounting theory related to mergers and acquisitions.
- Identify key elements in basic business combinations.

Learn


- Read: Chapter 2

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4
- Complete Chapter Exercises – 1, 5, 9, 10
- Complete Chapter Problems – 1

**Week 4:** Next 2 class meetings**Aim**

- Describe advanced accounting theory related to mergers and acquisitions.
- Identify key elements in basic business combinations.

Learn

- Read: Chapter 2


Apply

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4
- Complete Chapter Exercises – 1, 5, 9, 10
- Complete Chapter Problems – 1

Graded Assignments:

- Exam I – 100 points



Week 5: Next 2 class meetings

Aim

- Explain the methods of accounting for business combinations and perform the accounting for consolidated financial statements at the date of acquisition and after acquisition in subsequent years.
- Demonstrate the ability to do allocation, depreciation, and amortization of differences between cost and book values.

Learn


- Read: Chapter 3

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 7, 8, 9
- Complete Chapter Exercises – 1, 2, 4, 5, 7, 8, 9
- Complete Chapter Problems – 1, 8



Week 6: Next 2 class meetings

Aim

- Explain the methods of accounting for business combinations and perform the accounting for consolidated financial statements at the date of acquisition and after acquisition in subsequent years.
- Demonstrate the ability to do allocation, depreciation, and amortization of differences between cost and book values.

Learn


- Read: Chapter 4

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 7, 8, 9, 11
- Complete Chapter Exercises – 1, 2, 3, 4, 5, 10
- Complete Chapter Problems – 1, 2

**Week 7:** Next 2 class meetings**Aim**

- Explain the methods of accounting for business combinations and perform the accounting for consolidated financial statements at the date of acquisition and after acquisition in subsequent years.
- Demonstrate the ability to do allocation, depreciation, and amortization of differences between cost and book values.

Learn


- Read: Chapter 5

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 8, 9
- Complete Chapter Exercises – 1, 2, 4, 5, 11
- Complete Chapter Problems – 4

**Week 8:** Next 2 class meetings**Aim**

- Explain the methods of accounting for business combinations and perform the accounting for consolidated financial statements at the date of acquisition and after acquisition in subsequent years.
- Demonstrate the ability to do allocation, depreciation, and amortization of differences between cost and book values.

Learn


- Read: Chapter 5

Apply

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 8, 9
- Complete Chapter Exercises – 1, 2, 4, 5, 11
- Complete Chapter Problems – 4

Graded Assignments:

- Exam II – 100 points
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- 



Week 9: Next 2 class meetings

Aim

- Become competent at eliminating unrealized profits in inventory and unrealized gains or losses on sales of property, plant, and equipment.

Learn

- Read: Chapter 6

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 7, 8, 9, 10
- Complete Chapter Exercises – 1, 2, 3, 4, 5
- Complete Chapter Problems – 9, 14, 18





Week 10: Next 2 class meetings

Aim

- Become competent at eliminating unrealized profits in inventory and unrealized gains or losses on sales of property, plant, and equipment.

Learn

- Read: Chapter 7

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 5, 6
- Complete Chapter Exercises – 1, 2, 3, 4, 5, 7, 9
- Complete Chapter Problems – 4, 10, 15





Week 11: Next 2 class meetings

Aim

- Become competent at eliminating unrealized profits in inventory and unrealized gains or losses on sales of property, plant, and equipment.

Learn

- Read: Chapter 7

Apply

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 5, 6
- Complete Chapter Exercises – 1, 2, 3, 4, 5, 7, 9
- Complete Chapter Problems – 4, 10, 15

Graded Assignments:

- Exam III – 100 points





Week 12: Next 2 class meetings

Aim

- Summarize how to perform accounting and reporting for other business combination specialized topics, including ownership interest changes, indirect and bond holdings, and alternative subject concepts.

Learn

- Read: Chapter 8

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 7, 8
- Complete Chapter Exercises – 1, 2, 3
- Complete Chapter Problems – None





Week 13: Next 2 class meetings

Aim

- Summarize how to perform accounting and reporting for other business combination specialized topics, including ownership interest changes, indirect and bond holdings, and alternative subject concepts.

Learn

- Read: Chapter 9

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14
- Complete Chapter Exercises – 1, 2
- Complete Chapter Problems – None





Week 14: Next 2 class meetings

Aim

- Summarize how to perform accounting and reporting for other business combination specialized topics, including ownership interest changes, indirect and bond holdings, and alternative subject concepts.

Learn

- Read: Chapter 10

Apply

Graded Assignments: None

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 8, 10, 11
- Complete Chapter Exercises – 1, 2, 3, 4, 5, 6
- Complete Chapter Problems – None





Week 15: Final class meetings

Aim

- Summarize how to perform accounting and reporting for other business combination specialized topics, including ownership interest changes, indirect and bond holdings, and alternative subject concepts.

Learn

- Read: Chapter 10

Apply

Ungraded Assignments:

- Complete Chapter Questions – 1, 2, 3, 4, 5, 6, 8, 10, 11
- Complete Chapter Exercises – 1, 2, 3, 4, 5, 6
- Complete Chapter Problems – None

Graded Assignments:

- Exam IV – 100 points





Section 4: Detailed Assignment Descriptions

Assignment Name

Exam I

Due Date; Points

Class after we finish Chapter 2; 100 points

Description

This exam will cover all the material that we discussed and that was covered in the textbook in Chapters 1 and 2. It will consist of multiple choice questions and/or problems.

Assignment Name

Exam II

Due Date; Points

Class after we finish Chapter 5; 100 points

Description

This exam will cover all the material that we discussed and that was covered in the textbook in Chapters 3, 4, and 5. It will consist of multiple choice questions and/or problems.

Assignment Name

Exam III

Due Date; Points

Class after we finish Chapter 7; 100 points

Description

This exam will cover all the material that we discussed and that was covered in the textbook in Chapters 6 and 7. It will consist of multiple choice questions and/or problems.

Assignment Name

Exam IV

Due Date; Points

Class after we finish Chapter 10; 100 points

Description

This exam will cover all the material that we discussed and that was covered in the textbook in Chapters 8, 9, and 10. It will consist of multiple choice questions and/or problems.



Section 5: Summary of Assessments

Assessment Type

Exams

Description

Exams will be given to assess learning following the completion of each group of topics.

Total Possible Points; Due Date

Exam I – Class after we finish Chapter 2
Exam II – Class after we finish Chapter 5
Exam III – Class after we finish Chapter 7
Exam IV – Class after we finish Chapter 10

Grade Weight

100%



Section 6: Selected Bibliography and Web Resources

None

Appendix A – Course Summary and Assignment Checklist

Grading:

Exam I	100 points
Exam II	100
Exam III	100
Exam IV	<u>100</u>
Total	<u>400</u> points

Schedule:

Class Schedule (subject to change depending upon the pace of the class):
Homework will be assigned at the end of each respective class period.

Class Week*	Chapter / Topic
Week 1	Introduction & Chapter 1
Week 2	Chapters 1 & 2
Week 3	Chapter 2
Week 4	Exam I
Week 5	Chapter 3
Week 6	Chapter 4
Week 7	Chapter 5
Week 8	Exam II
Week 9	Chapter 6
Week 10	Chapter 7
Week 11	Exam III
Week 12	Chapter 8
Week 13	Chapter 9
Week 14	Chapter 10
Week 15	Exam IV

*Note - the weeks are class weeks and are different from calendar weeks due to holidays and other time away from the academic calendar..

Assignments:

The following end of chapter assignments are not used for grading purposes, but will be used to evaluate the student's interest level in the class.

Chapter 1 (Introduction to Business Combinations):

Questions you should prepare – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12

Exercises we will cover in class – 1-3

Problems we will cover in class – None

Chapter 2 (Accounting for Business Combinations):

Questions you should prepare – 1, 2, 3, 4

Exercises we will cover in class – 2-1, 2-5, 2-9, 2-10

Problems we will cover in class – 2-1

Exam I

Chapter 3 (Consolidated Financial Statements – Date of Acquisition):

Questions you should prepare – 1, 2, 3, 4, 5, 6, 7, 8, 9

Exercises we will cover in class – 3-1, 3-2, 3-4, 3-5, 3-7, 3-8, 3-9

Problems we will cover in class – 3-1, 3-8

Chapter 4 (Consolidated Financial Statements – After Acquisition):

Questions you should prepare – 1, 2, 3, 4, 5, 7, 8, 9, 11

Exercises we will cover in class – 4-1, 4-2, 4-3, 4-4, 4-5, 4-10

Problems we will cover in class – 4-1, 4-2

Chapter 5 (Allocation and Depreciation of Differences Between Implied and Book Values):

Questions you should prepare – 1, 2, 3, 4, 5, 8, 9

Exercises we will cover in class – 5-1, 5-2, 5-4, 5-5, 5-11

Problems we will cover in class – 5-4

Exam II

Chapter 6 (Elimination of Unrealized Profit on Intercompany Sales of Inventory):

Questions you should prepare – 1, 2, 3, 4, 5, 7, 8, 9, 10

Exercises we will cover in class – 6-1, 6-2, 6-3, 6-4, 6-5

Problems we will cover in class – 6-9, 6-14, 6-18

Chapter 7 (Elimination of Unrealized Gains or Losses on Intercompany Sales of Prop and Equip):

Questions you should prepare – 1, 2, 3, 5, 6

Exercises we will cover in class – 7-1, 7-2, 7-3, 7-4, 7-5, 7-7, 7-9

Problems we will cover in class – 7-4, 7-10, 7-15

Exam III

Chapter 8 (Changes in Ownership Interest):

Questions you should prepare – 1, 2, 3, 4, 5, 6, 7, 8

Exercises we will cover in class – 8-1, 8-2, 8-3

Exercises we will cover in class, if time permits – 8-6

Problems we will cover in class, if time permits – 8-3, 8-5

Chapter 9 (Consolidated Financial Statements - Intercompany Bond Holdings and Misc Topics):

Questions you should prepare – 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14

Exercises we will cover in class – 9-1, 9-2, 9-5, 9-7, 9-8, 9-9

Problems we will cover in class – 9-8, 9-9

Chapter 10 (Insolvency – Liquidation and Reorganization):

Questions you should prepare – 1, 2, 3, 4, 5, 6, 8, 10, 11

Exercises we will cover in class – 10-1, 10-2, 10-3, 10-4, 10-5, 10-6

Problems we will cover in class – 10-1, 10-4

Exam IV



Appendix B – Application to Business Major

Entering students may declare business as their major, but students are not admitted until all School of Business admissions criteria have been met, and the Business Screening Committee has officially admitted the students.

Step 1: Application to discipline-specific major

Students wishing to apply for admission to the School of Business must pick up an application for admission from the Jannetides Dean's Office. Students must familiarize themselves with the rules and requirements for admission, fill out the application for admission, and return the application to the Jannetides Dean's Office.

Step 2: Required Business Pre-core coursework with a minimum of a C- average in each course

- BUSI 2103 Macroeconomics
- BUSI 2123 Business Communications
- BUSI 2133 Financial Accounting
- BUSI 2203 Microeconomics
- BUSI 2233 Managerial Accounting
- CTIS 2133 Data Management

Step 3: for Admission

The semester a student successfully finishes the above mentioned courses (see Step 2), he or she will complete the following:

1. Must pass the School of Business Entrance Exam (SBEE) that covers topics from BUSI 2103, 2133, 2203 and 2233
2. Must receive the MOS certification in CTIS 2133
3. Must create a portfolio of specified writings from BUSI 2123
4. Notification will be sent to the student's advisor that he or she has either passed or failed the Entrance Exam, the MOS certification, and the portfolio
 - If the student **passes**
 1. He or she may apply for admission to a discipline-specific major
 2. The Business Screening Committee will meet and review the student's application for admission
 3. If the committee finds that the student meets the admission requirements, notification will be sent to the student, advising that he or she may continue in the business program and reminding the student of further requirements for exit from the program
 4. A copy of the notification will be placed in the student's file
 - If the student **does not pass**
 1. Notification will be sent to the student's advisor that he or she may not continue in the business program at Southeastern University

Transfer students or those who change majors while at Southeastern University will be reviewed by the committee on a case-by-case basis **after they take the SBEE.

Step 4: School of Business Candidate

At the moment of admission, the student is considered a “candidate.” From this point, the student must complete the requirements for the business core as well as his or her chosen discipline-specific major program and earn no less than a C- in each upper-level business/major course. The semester that the student takes BUSI 4603 Business Policies, the Comprehensive Business Exam (CBE) will be given. The student must score at the *Proficient level* in his or her discipline-specific major. If the student does not meet the proficient requirement, he or she will be notified that they will earn a Bachelor’s of Science in Business Studies degree. If the student meets the requirements, he or she will be notified that they can earn a Bachelor’s of Science in their discipline-specific major (Accounting, Finance, International Business, Management, Marketing).

If a student wishes to retake the end-of-program Comprehensive Business Exam (CBE), he or she will be responsible for the cost of retaking the exam.

Appeal Process

1. If the student has been denied entry into the School of Business discipline-specific major, the student may make a written appeal to the Business Screening Committee for reconsideration.
2. The student will be notified as to the decision of the Business Screening Committee.

Admission Requirements into the School of Business Summary

1. Enrollment as a degree-seeking student at the university
2. Successful completion with at least a C- in BUSI 2103 Macroeconomics, BUSI 2133 Financial Accounting, BUSI 2203 Microeconomics, BUSI 2233 Managerial Accounting, BUSI 2123 Business Communication, and CTIS Data Management
3. Official documentation of scores on all sections of the SBEE, including any retakes
4. MOS certification
5. Complete writing portfolio
6. Any discipline-related issues can affect the student’s acceptance into the School of Business
7. Admission approval by the Business Screening Committee.