|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Course code: | ACC 610 | | | 1. Course title: | | Advanced Financial Accounting | | | |
| 1. College: College of Business Administration | | | | | | | | | |
| 1. Department: Accounting | | | | | | | | | |
| 1. Program: M.Sc. in Accounting | | | | | | | | | |
| 1. Course credits: 3-credit hour | | | | | | | | | |
| 1. Course NQF Level: 9 | | | | | | | | | |
| 1. NQF Credits: TBA | | | | | | | | | |
| 1. Prerequisite: ACC 500 | | | | | | | | | |
| 1. Lectures Timing & Location: Online | | | | | | | | | |
| 1. Course web page: Blackboard | | | | | | | | | |
| 12. Course Instructors:  Dr. Omar Juhmani Email: [ojuhmani@uob.edu.bh](mailto:ojuhmani@uob.edu.bh) | | | | | | | | | |
| 1. Office Hours and Location: TBA | | | | | | | | | |
| 1. Course coordinator: Dr. Omar Juhmani Email: [[ojuhmani@uob.edu.bh](mailto:ojuhmani@uob.edu.bh)](mailto:samali@uob.edu.bh) | | | | | | | | | |
| 1. Academic year: 2020-2021 | | | | | | | | | |
| 1. Semester: | |  | **First** | | X | | **Second** |  | **Summer** |
| 1. Textbook(s):   Advanced Accounting, Hoyle, Schaefer and Doupnik, 12th edition, McGraw- Hill. | | | | | | | | | |
| 1. References from the Library (<http://www.ac-knowledge.net/uobv3/>): 2. Other References:   Advanced Accounting, Beams, Anthony, Clement, Lowensohn, 9th edition, Prentice-Hall.  International Accounting and Multinational Enterprises, Radebaugh, Gray, Black , 6th edition, John Wiley & Sons. | | | | | | | | | |
| 1. Other learning resources used (e.g. e-Learning, field visits, periodicals, software, etc.):   <http://libwebserver.uob.edu.bh/en/>  <http://www.ac-knowledge.net/uobv3/language/en-US/eResources.aspx> | | | | | | | | | |
| 1. Course description (as per the published):   Accounting and financial reporting for business combinations (including consolidated financial statements); international accounting issues, foreign currency translation, reorganizations and liquidations; study of selected financial accounting topics including SEC regulations, bankruptcy, and reporting for segments and interim financial periods and major issues of technical accounting requirements. | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Course Intended Learning Outcomes (CILOs):** | | | | | | | | |
| **CILOs** | *Mapping to PILOs* | | | | | | | |
| **Learning goals** | A. Knowledge | | B. Communication | | C. Responsibility | | D. Research | |
| **Learning objectives** | a1: Knowledge | a2: Current issues | b1: Writing Communication | b2: Oral Communication | c1: Research ethics | c2: Global impact | d1: Critical analysis | d2: Research practice |
| 1. Discuss and evaluate the segment and interim reporting. | ✓ | ✓ | ✓ | ✓ |  |  |  |  |
| 2. Analyze and evaluate the foreign currency transaction and hedging foreign exchange risk. | ✓ | ✓ | ✓ | ✓ |  |  | ✓ |  |
| 3. Discuss and analyze the accounting treatment of pension funds. | ✓ | ✓ | ✓ | ✓ |  |  |  |  |
| 4. Examine and evaluate the accounting for legal reorganizations and liquidations. | ✓ | ✓ | ✓ | ✓ |  |  | ✓ |  |
| 5. Examine and evaluate the accounting and reporting for private Not-for-Profit entities. | ✓ | ✓ | ✓ | ✓ |  |  | ✓ |  |
| 6. Discuss and evaluate the ethics in the accounting profession. | ✓ | ✓ | ✓ | ✓ |  |  |  |  |
| 7. Develop the needed skills to conduct accounting research papers and presenting research papers on the individual level. |  |  |  |  | ✓ | ✓ | ✓ | ✓ |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. Course assessment: | | | | |
| *Assessment Type* | *Details/ Explanation of Assessment in relation to CILOs* | *Number* | *Weight* | *Date(s)* |
| Test 1 | 1, and 3 | 1 | 15 % | TBA |
| Test 2 | 2, and 6 | 1 | 15 % | TBA |
| Practical | - |  | - % | - |
| Discussion Forums | 1,2,3,4, 5, and 6 | 1 | 5 % |  |
| Research Project | 7 | 1 | 15 % | TBA |
| Presentations | 1,2,3,4, 5, and 6 | 2 | 10 % |  |
| Final Examination  (Respondus) | Final Exam  (1,4, and 5) | 1 | 40% | 8 June 2021  17:00 – 20;00 |
| Total |  |  | 100% |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. Weekly Schedule | | | | | |
| *Week* | *Date* | *Topics covered* | *CILOs* | *Teaching Method* | *Assessment* |
| *1* | 7-11  Feb. | Segment & Interim Reporting  (Ch. 8) | 1 | Lecture and discussion | *Test 1 +*  *Project* |
| *2* | 14-18 Feb. | Segment & Interim Reporting  (Ch. 8) | 1 | Lecture and discussion | *Test 1 +*  *Project* |
| *3* | 21-25  Feb. | Foreign currency transaction and hedging foreign exchange risk  (Ch 9) | 1 ,2,3,4 | Lecture and discussion | *Test 2 +*  *Project* |
| *4* | 28 Feb. -  4 Mar. | Foreign currency transaction and hedging foreign exchange risk  (Ch 9) | 1 ,2,3,4 | Lecture and discussion | *Test 2 +*  *Project* |
| *5* | 7-11  Mar. | Foreign currency transaction and hedging foreign exchange risk  (Ch 9) | 1 ,2,4 | Lecture and discussion | *Test 2 +*  *Project* |
| *6* | 14-18  Mar. | *Accounting Treatment of Pension Funds* | 1 ,2,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *7* | 21-25  Mar. | *Accounting Treatment of Pension Funds* | 1 ,2,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *8* | 28 Mar. –  1 Apr. | Accounting for Legal Reorganizations and Liquidations  (Ch. 13) | 1 ,3,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *9* | 4-8  Apr. | *Mid Semester Break* | | | |
| *10* | 11-15 Apr. | Accounting for Legal Reorganizations and Liquidations  (Ch. 13) | 1 ,3,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *11* | 18-22  Apr. | Accounting and Reporting for Private Not-for-Profit Entities  (Ch. 18) | 1 ,3,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *12* | 25-29  Apr. | Accounting and Reporting for Private Not-for-Profit Entities  (Ch. 18) | 1 ,3,4 | Lecture and discussion | *Final Exam +*  *Project* |
| *13* | 2-6  May | Accounting and Reporting for Private Not-for-Profit Entities  (Ch. 18) | 1,2,3,4,5 | Lecture and discussion | *Final Exam +*  *Project* |
| *14* | 9-13  May | *Ethics in the Accounting Profession* | 1,2,3,4,5 | Lecture and discussion | *Final Exam +*  *Project* |
| *15* | 16-20  May | Research Project Presentations | | | |

|  |
| --- |
| **Prepared by:**  Dr. Omar Juhmani |
| **Date:** 6 February 2021 |
| **Approved by the Department Council on:** 14/10/2018 |

**RESEARCH PAPERS**

## Paul André, Andrei Filip,  Rucsandra Moldovan(2016), Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors, *The International Journal of Accounting*, 51(4), 443-461.

* Mbalenhle Zulu, Marna de Klerk, Johan G.I. Oberholster (2017), A comparison of the value relevance of interim and annual financial statements, *South African Journal of Economic and Management Sciences*, 20(1), https://sajems.org/index.php/sajems/article/view/1498/730 .
* [James Routledge](https://onlinelibrary.wiley.com/action/doSearch?ContribAuthorStored=Routledge%2C+James)   and David Gadenne (2000), Financial distress, reorganization and corporate performance, *Accounting and Finance Journal*, Vol. 40(3), 233-259.

* [Vinicius Augusto BrunassiSilva](https://www.sciencedirect.com/science/article/pii/S2531048817300263" \l "!)[a](https://www.sciencedirect.com/science/article/pii/S2531048817300263" \l "!)[RichardSaito](https://www.sciencedirect.com/science/article/pii/S2531048817300263" \l "!) (2018), Corporate restructuring: empirical evidence on the approval of the reorganization plan, *RAUSP Management Journal*, 53(1), 49-62.
* Kazi Rashedul Hasan(2015), Hedging Foreign Exchange Risk Exposure by Importer Companies, *International Journal of Economics, Finance and Management Science*s, 3(5), 435-440.
* Joyce A. van der Laan Smith (2013), Understanding Foreign Exchange Risk: An Instructional Simulation Exercise, *Issues in Accounting Education,* 28(1), 181-195.
* [Arize AC (‎2017), Pension Accounting Treatment: A Review of the Literature](https://www.researchgate.net/publication/319220526_Pension_Accounting_Treatment_A_Review_of_the_Literature), Accounting and Finance Research Journal, 6(3), <https://www.researchgate.net/.../319220526_Pension_Accounting_Treatment_A_Review>.
* John Trussel (2003), Financial Reporting Factors Affecting Donations to Charitable Not-for-Profit Organizations, [*Advances in Accounting*](https://www.researchgate.net/journal/0882-6110_Advances_in_Accounting) , 23· [DOI: 10.2139/ssrn.481383](http://dx.doi.org/10.2139/ssrn.481383).
* [Mary Beth Armstrong](https://www.sciencedirect.com/science/article/pii/S0748575102000179#!) [J.Edward Ketz](https://www.sciencedirect.com/science/article/pii/S0748575102000179#!) [Dwight Owsen](https://www.sciencedirect.com/science/article/pii/S0748575102000179" \l "!) (2003), Ethics education in accounting: moving toward ethical motivation and ethical behavior, *Journal of Accounting Education*, 21(1), 1-16.
* Krista Fiolleau and Steven E. Kaplan (2017), Recognizing Ethical Issues: An Examination of Practicing Industry Accountants and Accounting Students, Journal of Business Ethics, 142(2), 259-267.