

ACCOUNTING 2260 Advanced Accounting

This is an information sheet only, not the course syllabus.

COURSE DESCRIPTION

An in-depth study of the accounting and reporting issues related to consolidated financial statements with an emphasis on consolidation theory, procedures for eliminating various inter-company transactions and accounting for business combinations. Additional topics include partnership accounting, international operations, and corporate insolvency. Prerequisite: Accounting 2242 or consent of instructor. (3 credit hours)

REQUIRED AND RECOMMENDED COURSE MATERIALS

Please follow the instructions below to locate information on the textbook and other materials for this course.

1. From [COD home page](#), click on **myACCESS**.
2. Click on **Search for Credit Classes**.
3. From the **Term** drop-down box select the term.
4. Choose your course from the **Subjects** drop-down menu.
5. In the **Course #** field, enter your course number.
6. In the **Section** field, enter the course section number if known.
7. From the **Course Types** drop-down menu select **Internet/Online**.
8. Scroll to the bottom of the page and click on **SUBMIT**.
9. Click on the **Section Name and Title** link.
10. Click on **Click here for prices of required textbook(s) and supplies** and course material information will be displayed.

Alternatively, you can visit the [COD Bookstore](#) website to find this information.

EVALUATION/GRADING

The final grade for the course will be based on completing the following online activities through Blackboard:

Activities	Weight
Quizzes (best 5 out of 8)	20%
Three Exams (15% each)	45%
Homework (4% each)	20%
Research Assignment	15%
Total	100%

Grade	Percentage Range
A	90 – 100%
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	below 60%

SATISFACTORY/FAIL OPTION

The S/F grade option is available to students in this course. Contact the instructor or refer to the syllabus for details and conditions.

INCOMPLETE GRADE POLICY

If you find that you are unable to complete the course by the end of the semester for some unavoidable reason, you may request an Incomplete grade. Incomplete grades will only be given for extreme situations. Contact the instructor or refer to the course syllabus for details. You may also withdraw from the course if, during the term, you find you cannot complete the assignments. Failure to officially withdraw one week before the end of the term will result in a grade based on the work completed in the course.