ACCT 4801 - Advanced Accounting

Fall 2026 Syllabus, Section 02, CRN 41384,

Credit hours: 3

Instructor

Peter Woodlock

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Public Instructor Information

Instructor Title: Professor
Instructor Professional Qualifications: PhD, CPA/ABV, CVA
Instructor Office Location: Williamson Hall RM 3374
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Course Description

4801. Advanced Accounting. Financial accounting and reporting related to complex and highly sophisticated business transactions. Topics include the equity method, business combinations, variable interest entities, segment and interim reporting, worldwide diversity of accounting standards, foreign currency transactions and translation, SEC reporting, legal reorganizations and liquidations, partnership accounting, and estates and trusts. Prereq.: ACCT 3702 (C or better), FIN 3720 (C or better), 2.5 GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
	Advanced Accounting by Hoyle, Schaefer and Doupnik (14th edition or higher)		

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Schedule of Topics and Assignments

Day	Date	Reading(s)	Proposed Topic	Due/To Prepare for Class
Mon	8/24	Chapter 1	Equity Method of Accounting	Read Chapter 1
Wed	8/26	Continue Chapter 1	Equity Method of Accounting	Homework problems 1-13,1-20,1-21 (5 pts)
Mon	8/31	Chapter 2	Consolidation of Financial Information	
Wed	9/2	Continue Chapter 2	Consolidation of Financial Informatn	Homework problems 2-15,2-16, 2-17,2-18, 2-23 (5 pts)
Mon	9/7	No Class- Labor Day		
Wed	9/9	Continue Chapter 2 In class review of Chapter 2 Homework Assignments	Consolidation of Financial Informatn	Complete Chapter 2 Homework Due
Mon	9/14	Chapter 3	Consolidation Subsequent to the Date of Acquisition	Homework problems 3-27,3-28, 3-29 (5 pts)
Wed	9/16	Chapter 3	Consolidation Subsequent to the Date of Acquisition	
Mon	9/21	Chapter 3 In Class Review of Chaper 3 Homework Problems	Consolidation Subsequent to the Date of Acquisition	Chapter 3 Homework Due
Wed	9/23	In Class Review of Chapter 3 Homework Problems	Consolidation Subsequent to the Date of Acquisition	

Mon	9/28			Exam 1 covering Chapters 1, 2, 3 readings (100 pts)
Wed	9/30	Chapter 4	Consolidated Financial Statements and Outside Ownership	Homework problems 4-29, 4-37 (5 pts)
Mon	10/5	Chapter 4	Consolidated Financial Statements and Outside Ownership	
Wed	10/7	Chapter 4 In Class Review of Chapter 4 Homework Problems	Consolidated Financial Statements and Outside Ownership	Chapter 4 Homework Due
Mon	10/12	In Class Review of Chapter 4 Homework Problems	Consolidated Financial Statements and Outside Ownership	
Wed	10/14	Chapter 5	Consolidated Financial Statements Intraentity Asset Transactions	Homework problems 5-28, 5-31 (10 pts)
Mon	10/19	Chapter 5	Consolidated Financial Statements Intraentity Asset Transactions	
Wed	10/21	In Class Review of Chapter 5 Homework Problems	Consolidated Financial Statements Intraentity Asset Transactions	
Mon	10/26	In Class Review of Chapter 5 Homework Problems	Consolidated Financial Statements Intraentity Asset Transactions	Chapter 5 Homework Problems Due
Wed	10/28			Exam 2 covering chapter 4 and 5 readings
Mon	11/2	Chapter 6	Variable Interest Entities, Intra-entity Debt, Consolidated Cash Flows, and Other Issues	Attached Homework problem (10 pts)
Wed	11/4	Chapter 6	Variable Interest Entities, Intra-entity Debt, Consolidated Cash Flows, and Other Issues	Chapter 6 Homework Due
Mon	11/9	Chapter 6 In Class Review of Chapter 6 Homework Problems	Variable Interest Entities, Intra-entity Debt, Consolidated Cash Flows, and Other Issues	
Wed	11/11	No Class Veterans Day		
Mon	11/16	Chapter 6 In Class Review of Added Chapter 6 Homework Problems	Variable Interest Entities, Intra-entity Debt, Consolidated Cash Flows, and Other Issues	
Wed	11/18	Chapter 9	Foreign Currency Transactions and Hedging Foreign Exchange Risk	Read Chapter 9 dealing with Fair Value and Cash Flow Hedges
Mon	11/23	Chapter 9	Foreign Currency Transactions and Hedging Foreign Exchange Risk	Homework - attached to learning materials (10 pts)
Wed	11/25	No Class Thanksgiving Break		
Mon	11/30	Chapter 9 In Class Review of Chapter 9 Problems	Foreign Currency Transactions and Hedging Foreign Exchange Risk	
Wed	12/2	In Class Review of Chapter 9 Homework	Foreign Currency Transactions and Hedging Foreign Exchange Risk	Homework Chapter 9 Due
Mon	12/7	Final Exam From 1:00 pm to 3:00 pm		Final Exam covering Chapter 6, Chapter 9 and Chapter 5 readinsg (150 pts)

The course schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, and/or to ensure better learning.