Minnesota State University Moorhead

ACCT 430: Advanced Accounting

A. COURSE DESCRIPTION

Credits: 4

Lecture Hours/Week: 4

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites:
This course requires both of these prerequisites
ACCT 325 - Intermediate Accounting I
ACCT 326 - Intermediate Accounting II

Corequisites: None

MnTC Goals: None

Advanced topics in accounting include accounting research, business combinations, consolidated financial statements, translation of foreign currency financial statements, derivatives and hedge accounting, leases, and employee benefit plans.

B. COURSE EFFECTIVE DATES: 01/13/2022 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Accounting research
2. Derivatives and hedge accounting
3. Foreign currency transactions
4. Leases
5. Intangible assets
6. Employee benefit plans
7. Business combinations and consolidated financial statements

D. LEARNING OUTCOMES (General)

1. Apply research techniques.
2. Measure, prepare, and analyze consolidated financial statements.
3. Account for derivative and hedge accounting.
4. Remeasure and translate financial statements.
5. Recognize and measure lease transactions from both the lessee and lessor perspective.
6. Measure and report research and development costs and software.
7. Describe and measure business combination transactions.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted