

INTER AMERICAN UNIVERSITY OF PUERTO RICO
METROPOLITAN CAMPUS
BUSINESS FACULTY
GRADUATE DEPARTMENT
PROGRAM MBA

SYLLABUS

I. GENERAL INFORMATION

Course Title	ADVANCED FINANCIAL ACCOUNTING
Code and Number	BADM 6310
Credits	Three (3)
Academic Term	
Instructor	
Office Location and Hours	
Office Telephone	
E-mail	

II. DESCRIPTION

Analysis of advanced financial accounting topics. Study of current topics in the area of accounting. Prerequisite: BADM 5040

III. OBJECTIVES

It is expected that upon completing the course, the student should be able to:

1. Analysis and discussion of the concepts and principles associated with financial reporting.
2. Prepared the Income Statement, Balance Sheet and Statement of Cash flow in accordance with the Generally Accepted Accounting Principle.
- 3.Account for noncurrent operating assets acquisition, utilization and retirement.
- 4.Understand the various classification and measurement issues associated with debt Financing.
- 5.Account and record all type of transaction associated with equity financing.
- 6.Understand, account and record the investment in debt and equity securities.
- 7.Analysis, discussion and understanding of the accounting for a lease agreement.

IV. CONTENT

Chapters and Suggested Assignments

HOURS	CHAPTER
4	4. Income Statement & Retained Earning Statement
4	22. Accounting Changes and Error Corrections
4	5. Balance Sheet and Notes to the Financial Statement
4	23. Statement of Cash flow and Articulation

2	Exam I
5	10. Plant Assets-Acquisition & Disposition
3	11. Plant Assets- Depreciation, Depletion and Impairment
2	Exam II
9	13 & 14 Current and Long-term Liabilities
2	Exam III
3	17. Investments
3	21 Leases
	Final Exam

V. LEARNING ACTIVITIES

Problem solutions
Assignment
Case study
Assessment
Individual work
Articles

VI. EVALUATION

Grading: Grades will be awarded as follows:

EVALUATION		
1 st Exam	100 points	20%
2 nd Exam	100 points	20%
3 rd Exam	100 points	20%
Final Exam	100 points	20%
Annotated Bibliography*	100 points	<u>20%</u>
		100%

*5 article any topics of the class or international GAAP or new codification of GAAP

All exams will be in English.

VII. SPECIAL NOTES

A. Auxiliary services or special needs

All students who require auxiliary services or special assistance must request them at the beginning of the course or as soon as they become aware that they need them, through the corresponding registry, in the Office of the Coordinator of services for students with disabilities, Dr. María de los

Ángeles Cabello. She is located in the Counseling and Counseling Program, office 111, on the first floor of the John Will Harris building, extension 2306

B. Honesty, fraud, and plagiarism

Dishonesty, fraud, plagiarism and any other inappropriate behavior in relation to academic work constitutes major infractions sanctioned by the General Student Regulations. The major infractions, as stated in the General Student Regulations, may have as a consequence, suspension from the University for a definite period greater than one year or the permanent expulsion from the University, among other sanctions.

C. Use of electronic devices

Cellular telephones and any other electronic device that could interrupt the teaching and learning processes or alter the environment leading to academic excellence will be deactivated. Any urgent situation will be dealt with, as appropriate. The handling of electronic devices that allow students to access, store or send data during evaluations or examinations is prohibited

D. Compliance with the Provisions of Title IX

The Federal Higher Education Act, as amended, prohibits discrimination because of sex in any academic, educational, extracurricular, and athletic activity or in any other program or function, sponsored or controlled by a higher education institution, whether or not it is conducted within or outside the property of the institution, if the institution receives federal funds.

In harmony with the current federal regulation, in our academic unit an Assistant Coordinator of Title IX has been designated to offer assistance and orientation in relation to any alleged incident constituting discrimination because of sex or gender, sexual harassment or sexual aggression. The Assistant Coordinator Sr. George Rivera can be reached by phone at extension 2262 o 2147, or by e-mail griverar@metro.inter.edu.

The Normative Document titled **Norms and Procedures to Deal with Alleged Violations of the Provisions of Title IX** is the document that contains the institutional rules to direct any complaint that appears to be this type of allegation. This document is available in the Web site of Inter American University of Puerto Rico (www.inter.edu).

VIII EDUCATIONAL RESOURCES

Required Materials

- A. Text Book: Kieso, Warfield & Weygandt, Intermediate Accounting. 13th Edition. John Wiley & Sons.
- B. **Calculator (except programmable calculators), 12 inch ruler, pencils #2 or HP lead mechanical pencils and eraser.**

IX. BIBLIOGRAPHY (OR REFERENCES)

- Accounting Journal on line
 - Journal of Accountancy: www.journalofaccountancy.com
 - The CPA Journal: www.cpajournal.com

- On-line Reference
 - <http://www.wiley.com/college/kieso>
 - <http://www.aicpa.org/>
 - <http://www.fasb.org>
 - <http://www.accountingweb.com/>
 - <http://www.accountingeducation.com/>

Rev. 3/2022