## **Business Administration**

Course Number:	BUAD 462 (formerly BUAD 362)
Course Title:	ADVANCED FINANCIAL ACCOUNTING
Credits:	3
Calendar Description:	This is the final course in the financial accounting sequence. Topics include financial reporting and standard setting, financial instruments, income tax allocation, business combinations and consolidations, foreign currency hedges and translation, and accounting for not-for-profit and government organizations. <i>(also offered by Distance Education)</i>
Semester and Year:	Winter 2018
Prerequisite(s):	BUAD 273
Corequisite(s):	No
Prerequisite to:	No
Final Exam:	Yes
Hours per week:	4
Graduation Requirement:	Elective . BBA
Substitutable Courses:	No
Transfer Credit:	CPA credit
Special Notes:	Students with credit for BUAD 362 cannot take BUAD 462 for additional credit.
Originally Developed:	February 2000
EDCO Approval:	May 2017
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Professors

## **Evaluation Procedure**

Term Work (Homework 5%, Cases 5%)	10%
Mid-term Exam	40%
Final Exam	50%
Total	100%

## Notes

This course has a 4-hour final exam.

Website: A Moodle site will be available for each