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Un ministère de Calvary Chapel-Port-au-Prince

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Syllabus

Course Name

SPECIALIZED I - ADVANCED FINANCIAL ACCOUNTING

- I. **Objectives** : To help students understand and master the concepts and theories of advanced financial accounting.
- II. **Content** :
- III. **Chapter I** : Short-term, Portfolio, and Satellite Company Investments
 - Different ways to account for investments.
 - Accounting for investments in satellite or subsidiary companies.
- IV. **Chapter II** : Business Combinations
 - Different ways to combine businesses.
 - Accounting for business combinations.
- V. **Chapter III** : Consolidated Financial Statements at the Date of Control Acquisition
 - How to consolidate financial statements when control is acquired.
- VI. **Chapter IV** : Consolidated Financial Statements after the Date of Control Acquisition - Equity Method
 - How to consolidate financial statements after acquiring control using the equity method.

VII. Chapter V : Consolidated Financial Statements after the Date of Control Acquisition - Acquisition Method

- How to consolidate financial statements after acquiring control using the acquisition method.

VIII. Chapter VI : Intercompany Profits from Stocks and Land

- Accounting for profits and losses between companies if derived from stocks or land.

IX. Chapter VII : Intercompany Profits from Depreciable Assets and Intercompany Bond Holdings

- Accounting for profits and losses between companies if derived from depreciable assets or intercompany bonds.

X. Assessment : Homework and in-person examination.