Accounting 743/243 Accounting for Mergers, Acquisitions, and Complex Financial Structures (Tentative Syllabus)

Course Overview

Accounting 743/243 is designed to develop your understanding of how firms prepare financial statements involving seemingly complex financial transactions such as those arising from signficant intercorporate investments, mergers and acquisitions, foreign currency transactions, use of derivatives, bankruptcy reorganizations. The bulk of the course will deal primarily with substantial intercorporate equity investments such as those that occur as a result of mergers and acquisitions. The other topics covered are often tangential to such activity (foreign currency)

The course is at technical end of the spectrum for accounting courses and, as such, will get into some gory accounting details. In this sense, it is much closer in nature to ACCT 212 than to ACCT 242/742. Because it is highly unlikely that any student taking the course will ever be an accountant, one might reasonably ask why those details matter. They matter because they determine how "the sausage is made." That is, if you want to understand how, say, and M&A transaction might affect your or your client firm's reported performance, you need to understand the details. As a consequence, from a purely vocational perspective, the course will be useful to those who expect to be involved with assessing prospective M&A activity, executing and evaluating M&A outcomes, or concerned with the financial reporting consequences of other complex financial transactions.

A good deal, if not most, formal education is about developing one's broader critical thinking capabilities as opposed to providing some job related skills. This course contributes to those broader capabilities in two ways. First, it provides you with some exposure to how accountants and financial analysts (well, at least some of them) frame their reporting and analysis activities. Second, the problems we consider will offer a reasonably good cognitive workout, particularly along the dimension that includes activities such as jigsaw puzzles or brain teasers.

Class Meetings

We will be using illustrative examples pretty extensively in class, which you will work through in real time. Managing those illustrations during class will be easier if you read the associated parts of the required text (or you can use the associated videos offered by the publisher) prior to coming to class. If you find that class is moving too fast and you are not doing any advance preparation, it is imperative that you do so.

Grading

Grades will be based upon the following allocation scheme:

	742 students	242 students
Class Attendance and Participation	15%	10%
Post Class Assignments	25%	15%
Exam 1	30%	25%
Exam 2	30%	25%
Project (ACCT 243 students only)	N/A	25%

Class Materials

Required Textbook

A good deal of the material covered in class, as well as homework problems, will be integrated with the following advanced accounting text, for which the ebook option is fine:

Halsey and Hopkins, 2020. Advanced Accounting. Cambridge Business Publishers, 5th edition (ISBN: 978-1-61853-432-3).

Canvas

Class Materials

For each class I will post slides, illustrations we will cover during class, and excel workbooks for some of those illustrations. In addition, for a few classes we will be discussing a case and you will be asked to answer some preclass questions prior to class via a Canvas quiz.

Homework

The homework assignments are intended to reinforce the conceptual and technical accounting covered in recent classes. They will be delivered via Canvas quizzes. You are welcome (even encouraged) to work on the homework with classmates but every person is required to submit answers to the questions on Canvas.

Instructor Availability

You can reach me at my email address, which is <u>pef@upenn.edu</u>. Virtual office hours are by appointment. If you reach out to me and want to meet ASAP, I will endeavor to accommodate you. If I cannot meet immediately, I will try to arrange to speak with you sometime that same day. Virtual office hours will generally be conducted on Zoom unless you request otherwise. I will also be on campus a most days of the week and am happy to meet in person as opposed to virtually.

Accounting 743/243: Spring 2023 Summary Class Schedule (Very Tentative)

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