

CITY UNIVERSITY COLLEGE

COURSE OUTLINE

COURSE TITLE: Advanced Accounting
ACADEMIC YEAR: 2008/2009
INSTRUCTOR: Kiros A.

COURSE CODE: ACCT 411
CREDITS: 3
PRE-REQUISITE: ACCT 301/2

Chap No.	Chapter Topic
I	PARTNERSHIP ACCOUNTING
	1.1 Partnership organization and operation <ul style="list-style-type: none"> 1.1.1 Characteristics and principles of partnership <ul style="list-style-type: none"> 1.1.1.1. Choosing between partnership and corporation 1.1.1.2. Types of partnership 1.1.1.3. Partnership provisions in Ethiopia 1.1.1.4. Partnership versus partners
	1.2 Accounting for formation and operations <ul style="list-style-type: none"> 1.2.1 Owners' equity accounts 1.2.2 Loans to and from 1.2.3 Valuation of investment of partners 1.2.4 Income sharing arrangements 1.2.5 Changes in personnel 1.2.6 Questions exercises, cases, and problems
	1.3 Accounting for dissolution and liquidation <ul style="list-style-type: none"> 1.3.1 Conditions for dissolution and liquidation 1.3.2 Distribution of loss or gain 1.3.3 Distribution of cash 1.3.4 Settlement of partners' capital balances 1.3.5 Questions, exercises, cases, and problems
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	2.2 Single versus joint venture
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III	PUBLIC ENTERPRISE (S)
	3.1 Characteristics and types of public enterprises
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IV	AGENCY AND PRINCIPAL, HEAD OFFICE AND BRANCH
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	4.2 Distinguishing agency and branch
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	4.7 Billings of merchandise to branch
	4.8 Combined financial statements – Consolidation
	4.9 Accounting for foreign branches and foreign currency translations

Melbourne University Accounting Course Outline

Judd E. Hollander



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