

# ACCT4510 : Advanced Financial Accounting

An in-depth study of business combinations and consolidated financial statements from a financial reporting perspective. Topics include theory of business combinations (APBs 16, 17 and 18) and accounting for business combinations under the pooling or purchase method. Course will explore statutory mergers, statutory consolidation, acquisition of assets, acquisition of stock, consolidated financial statements at date of acquisition or subsequent to date of acquisition, and special inter-company transaction eliminations in consolidations.

**Credits** 3

**Prerequisites**

[ACCT3520](#), or instructor's approval.

**Semester Offered**

Alternate years.