

**Faculty of Commerce & Business Administration****Advanced Accounting****Information :****Course Code :** ACT 404**Level :** Undergraduate**Course Hours :** 3.00- Hours**Department :** Department of Accounting**Instructor Information :**

Title	Name	Office hours
Lecturer	Ahmed Gomaa Korany Ismail	1
Teaching Assistant	Rodayna Samir Abdalsalam Mohamed	

**Description :**

The objective of this course is to provide a critical examination of the accounting theory and practices involved in a selected number of advanced accounting topics. By the end of the course, students should be able to understand accounting for branches, accounting for mergers and acquisitions, prepare consolidated financial statements, intercompany transactions and record and eliminate those transactions when preparing consolidated financial reports. Other topics might include the determination of percentage of control from the parent company over subsidiaries. Prerequisite: ACT306, 3 cr.