

COURSE CALENDAR

Class	Date	Topic	Required Reading Due by 2:00 pm on date listed	Homework Due by 2:00 pm on date listed
1	10/17	Class Overview & M&A Discussion Assignment #1 Due on 11/30//22 by on 11:59 PM via Blackboard	McGraw Hill SmartBook Chapter 2 Intro & LO 2-1 pp 39-43 Does Expanding via Mergers & Acquisition Make for Sound Corporate Strategy (See Blackboard) ASU No.2016-01 (p.1-5) “Recognition & Measurement of Financial Assets & Financial Liabilities” (See Blackboard)	
2	10/19	Fair Value & Equity Method and	Chapter 1 Fair Value Option - Overview Topic (810) (See Blackboard)	
3	10/22	Consolidation Accounting-Dissolution (Acquisition Method)	Chapter 2 - LO2-2 thru 2-6 pp. 43-56 LO2-8 pp 60-63 ASU No. 2017-01(pp b1-19) “Clarifying the Definition of a Business” & Page 64 from the text (See Blackboard)	Chapter 1 Problems 16,17 & 19 15 Points
4	10/24	Consolidation Accounting - No Dissolution	Chapter 2 LO2-7 pp. 56-60	Chapter 2 Problem 2-31 15 Points
5	1/26	Contingent Consideration and Fair Value Concepts	Chapter 3 LO 3-8 pp. 123-126 Tail O’ The Pup Case (See Blackboard)	Chapter 2 Problems: 30 & 34 30 Points
6	10/31	Goodwill Impairment, Other Intangibles & Bargain Purchases Assignment #2 will be posted on Blackboard during Class - Due before class on 2/2/22 via Connect	Chapter 3 LO 3-5, 6 & 7 p. 117-123 <ul style="list-style-type: none"> •2018 - New Guidance for Goodwill Impairment – CPA Journal (See Blackboard) •2021 - FASB – Prop ASU-Goodwill - Exposure Draft Goodwill Sparks Deep Division at Least on Balance Sheets - WSJ 1-21-20 (See Blackboard) How GE Built Up and Wrote Down \$22 Billion in Assets WSJ 3-13-19 (See Blackboard) •Evaluation of Bargain Purchase GAAP (See Blackboard) •Fair Value Measurements Considerations - Bargain Purchase (See Blackboard) 	Chapter 3 Problems 9 & 13 10 Points

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7	11/2	Review Assignment #2 Solutions & Midterm Review		Chapter 3 Problem 3-16 15 Points Assignment #2 - 25 Points
8	11/7	Midterm		
9	11/9	The M&A marketplace & Due Diligence	Guest Speakers: Sam Halls- Shamrock Private Equity & John Brumlik Ironsides Advisory	
10	11/14	Day 2 Consolidation	Chapter 3 LO 3-1, 2, 3a pp 91-106 G	
11	11/16	Acquisitions less than 100% Assignment #3 will be posted on Blackboard during Class Due before class on 2/23/22 via Connect	Chapter 4 LO 4-1, 2 pp. 157-161 LO 4-4 pp 163 – 164	Chapter 3 Problems 30 & 32 30 Points
12	11/21	Review Assignment #3 Solution Public - Financial Reporting Requirements & Financial Statement Impact	Variable Interest Entities (VIEs) - Chapter 6 pp 263 – 270 CPA Journal Article: Common Conroy Entities & Consolidation of VIEs (See Blackboard) Optional Reading - Deloitte Accounting for Business Combinations – Disclosure (See Blackboard)	Chapter 4 Problem 28 15 Points Assignment #3 - 25 Points
	11/23	No Class - Thanksgiving Holiday		
13	11/28	Role of CFO in M&A	Guest Speakers Todd Gibbons, CEO & Former CFO of BNY Mellon Bank Johannes Worsoe, CFO, Apollo Asset Management	
14	11/30	Course Wrap-up & Final Review		Assignment #1- 50 Points Due by 11:59 pm on November 30th via Blackboard

