

University of Hawaii at Manoa
Shidler College of Business
School of Accountancy
Accounting Theory & Development (ACC 616)
Fall 2022 (08/22-12/16)

Instructor: Liming Guan
Class Time: Monday 6:00pm-8:45pm
Class Location: BUSAD D101
Office: BUSAD A-406
Email: Lguan@hawaii.edu
Office hours: By appointment via email, or visit office any time

Required texts: *Financial Accounting Theory* (2020) 8th ed. by William Scott and Patricia O'Brien (Pearson). ISBN: 978013416668.

Prerequisite: 323 with C- or better, or by consent

Course description: History and theoretical background of financial accounting standards. Including accounting theories, formulating and testing theories; scientific, pragmatic, syntactic and semantic theories; normative and positive theories. Literature supportive and critical of accounting theories and standards.

Attendance: Attendance is required. Any excuse of missing a class needs to be supported by appropriate documentation. "Appropriate" means that if the professor is questioned about how he has assigned the credit for attendance, he would have the documents that will make him look smart.

Late Submission: Homework, projects, etc. will be assigned throughout the semester. Late submission of homework and projects will still be accepted. However, a 10% credit loss will accrue for each calendar day the assignment is overdue.

Grading:

Attendance	10%
Class participation	10%
<u>Homework, projects</u>	<u>80%</u>
TOTAL	100%

Final class grade will be assigned as follows:

90% - 100%: A; 87% - 89%: A-; 83% - 86%: B+; 80% - 82%: B; 77%-79%: B-; 73%-76%: C+; 70%-72%: C; 67% - 69%: C-; 63% - 66%: D+; 60% - 62%: D; less than 60%: F.

Academic Honesty: Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. The UH Student Code of Conduct, is available at:

http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/. Please become very familiar with the University Student Conduct Code so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- a. cheating, plagiarism, and other forms of academic dishonesty,
- b. furnishing false information to any UH official, faculty member, or office,
- c. forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE:

UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, they will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.

Services for Students with Disabilities: If you feel you need reasonable accommodations because of the impact of disability, please 1) contact the KOKUA Program (V/T) at 956-7511 or 956-7612 in room 013 of QLSS; 2) speak with me privately to discuss your specific needs. I will be happy to work with you and the KOKUA Program to meet your access needs related to your documented disability.

Withdrawal/Drop Policy: The student has the responsibility to withdraw from the course. If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester.

TITLE IX

The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

Director and Title IX Coordinator
2500 Campus Road#, Hawai'i Hall 124
Honolulu, HI 96822
(808) 956-2299

As a member of the University faculty, I am **required to immediately report** any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>

Emergencies: In the event of disturbances before or during class time (for example, bomb threats), meet the instructor in the grassy area on the south side of George Hall. You will be given further instructions at that point.

If it is deemed necessary that changes be made the syllabus, the instructor reserves the right to make changes. Any changes made will be as fair and consistent as possible.

Tentative Class Schedule

Meeting 1 8/22 Introduction

Meeting 2 8/29 Statement of Cash Flows

9/5 Monday Labor Day, No class

Meeting 3 9/12 Accrual-Based Accounting vs Cash-Based Accounting

Meeting 4 9/19 Ch 1

Meeting 5 9/26 Ch 2, Ch 3

Meeting 6 10/3 Ch 4

Meeting 7 10/10 Ch 5, Ch 6

Meeting 8 10/17 Ch 7

Meeting 9 10/24 Ch 8

Meeting 10 10/31 Ch 9

Meeting 11 11/7 Ch 10

Meeting 12 11/14 Ch 11

Meeting 13 11/21 Ch 12

Meeting 14 11/28 Ch 13

Meeting 15 12/5