Instructor:
- Robert K. Hatanaka, MAcc, CPA  Office: BusAd A 402;
- Tel:944-3727 (R); 497-1499 (C); email: rhatanak@hawaii.edu.
- Office Hours: By appointment.

Class Meeting Schedule:
- Section 701 (CRN 91439): Monday and Wednesday, 6:00 PM to 9:30 PM; BusAd E-201

Prerequisite:  ACC 323 or Bus 611.
- Note that the School of Accountancy will strictly enforce the prerequisites for all classes.
- Students who are not in compliance with the policy will be dropped from the course between the third and fourth week of the semester. There will be no exceptions.

Course Materials:

Course Description:
- Accounting 415 covers the financial accounting for investments, business combinations, consolidated financial statements and related issues, interim and segment reporting, partnerships, foreign currency transactions and foreign currency financial statements, accounting and reporting for state and local governments, and accounting and reporting for not-for-profit entities.

Course Objectives
To provide students with
- A fundamental understanding of the theory and application of accounting principles generally accepted in the United States related to investments, business combinations, segment reporting, partnerships; and state and local governments, and not-for-profit entities.
- An opportunity to engage in critical thinking, to practice written and oral communication through, classroom discussion, written assignments, and essay questions on quizzes; and prepare for the Uniform CPA Examination.
- An opportunity to practice interpersonal interaction in a group setting.

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Attendance, Class Participation and Professional Behavior

- Attendance is mandatory. Roll will be taken at the beginning of each class. Attendance and homework submission will account for 20% and 30% respectively of each student's final grade.
- Professional behavior is required in this course which includes regularly attending class, being prepared for class, and actively participating in classroom discussions. At the instructor's discretion, points may be deducted for behavior that is considered to be "unprofessional," examples of which include chronic tardiness and/or absences, disruptive classroom behavior (all cell phones should be turned off or placed on vibrate mode), inattentiveness, being disrespectful to fellow students and the instructor, "begging" for points, and cheating.

Assignments:

- Attend each class. To avoid being penalized for missing a class, documentary evidence is required.
- **Late homework will not be accepted.**
- Read assigned chapters and prepare for class discussion.
- Participate and contribute to class discussion. The assignments listed below are to be prepared for class discussion on the indicated date. All students are expected to participate in class discussions and to adequately articulate concepts in each topic area.
- **NOTE:** This syllabus is subject to change. Each student should verify the due date for each assignment required to be submitted for grading.

Although homework problems may be demonstrated in class during the first class to assist you in getting a head start on the material, as a general rule, homework will not be reviewed in class. Accordingly, to facilitate meaningful class discussions students are required to **read the chapter before class and prepare homework solutions before class.** Homework is due (as indicated by chapter number in the planned class meeting schedule) on the dates indicated in the syllabus; **late submissions will not be accepted.**. Solutions will be emailed at the end of each week after they have been submitted. You should work through each problem referring to the solution as needed. This process closes the loop of learning.

Grade Assignments:

<table>
<thead>
<tr>
<th>Points Earned</th>
<th>Final From</th>
<th>Final To</th>
<th>Grade</th>
<th>Final From</th>
<th>Final To</th>
<th>Grade</th>
<th>Final From</th>
<th>Final To</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>900</td>
<td>902</td>
<td>A-</td>
<td>975</td>
<td>1,000</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>800</td>
<td>824</td>
<td>B-</td>
<td>875</td>
<td>899</td>
<td>B+</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>700</td>
<td>724</td>
<td>C-</td>
<td>775</td>
<td>799</td>
<td>C+</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>600</td>
<td>624</td>
<td>D-</td>
<td>675</td>
<td>699</td>
<td>D+</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>599</td>
<td>&amp; below</td>
<td>F</td>
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**Grading Points:**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Max. Pts.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance</td>
<td>200</td>
</tr>
<tr>
<td>Homework assignments</td>
<td>300</td>
</tr>
<tr>
<td>2 Mid-term Exams, 100 pts ea.</td>
<td>200</td>
</tr>
<tr>
<td>Comprehensive Final</td>
<td>300</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

Mid-term exams and the comprehensive final exam will contain short-answer questions, format problems and open-ended essay questions.

**STUDENT RESPONSIBILITIES:**
- Read this syllabus including the schedule of assignments.
- Note that this syllabus is subject to change therefore all students should verify the due dates for all assignments.
- Quizzes, the final exam, and certain assignments will require handwritten communication. Please keep in mind that if your handwriting is not legible, it is equivalent to not writing anything. Communication is only effective when the other party understands what you have communicated.

**“DROP” AND “STUDENTS WHO CEASE ATTENDING CLASS”**

Students should check with the Office of Student Academic Services to ascertain the dates of:
- Last day to drop the course without a “W” grade
- Last day to drop the course with a “W” grade
- “Disappearing” Students:
  - Those who stop attending class without having officially “dropped” will be given a grade of “F”.

**SCHOOL OF ACCOUNTANCY MANDATED DISCLAIMER:** This syllabus is a general plan for the subject course. Changes may be necessary.

**COLLEGE OF BUSINESS ADMINISTRATION DISCLAIMER:** Minor changes may be made in the course content as the semester progresses.

**REQUIRED STATEMENT FROM THE OFFICE OF THE DEAN:** Important note: In the case of bomb threat, please meet at the curbside of the East side of Campus Center. I will then give you instructions regarding where the class will meet.

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Planned Class Meeting Schedule:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Chp</th>
<th>Date</th>
<th>Day</th>
<th>Homework Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intro</td>
<td></td>
<td>2-Jul-12</td>
<td>Mon</td>
<td></td>
</tr>
<tr>
<td>Acquisitions and Investments</td>
<td>1</td>
<td>2-Jul-12</td>
<td>Mon</td>
<td>E1-2; E1-3; P1-39</td>
</tr>
<tr>
<td>Reporting Intercorporate Interests</td>
<td>2</td>
<td>2-Jul-12</td>
<td>Mon</td>
<td>E2-1; E2-3; P2-22</td>
</tr>
<tr>
<td>The Reporting Entity and Consolidated F/S</td>
<td>3</td>
<td>2-Jul-12</td>
<td>Mon</td>
<td>E3-1; E3-2; E3-3</td>
</tr>
<tr>
<td>Consolidation of Wholly Owned Subsidiaries</td>
<td>4</td>
<td>9-Jul-12</td>
<td>Mon</td>
<td>E4-10; E4-11; P4-31</td>
</tr>
<tr>
<td>Consolidation of Less-Than-Wholly Owned Subsidiaries</td>
<td>5</td>
<td>9-Jul-12</td>
<td>Mon</td>
<td>E5-1; E5-2; P5-38 (P-39 Optional)</td>
</tr>
<tr>
<td>Intercompany Inventory Transactions</td>
<td>6</td>
<td>11-Jul-12</td>
<td>Wed</td>
<td>E6-1; E6-2; E6-3</td>
</tr>
<tr>
<td>Intercompany Transfers of Services and Noncurrent Assets</td>
<td>7</td>
<td>11-Jul-12</td>
<td>Wed</td>
<td>E7-1; E7-2</td>
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<tr>
<td>Intercompany Indebtedness</td>
<td>8</td>
<td>11-Jul-12</td>
<td>Wed</td>
<td>E8-5; E8-6; P8-15</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td></td>
<td>16-Jul-12</td>
<td>Mon</td>
<td></td>
</tr>
<tr>
<td>Foreign Currency Transactions</td>
<td>11</td>
<td>18-Jul-12</td>
<td>Wed</td>
<td>E-11-14; P11-25; P11-26</td>
</tr>
<tr>
<td>Foreign Currency Financial Statements</td>
<td>12</td>
<td>18-Jul-12</td>
<td>Wed</td>
<td>E12-1; E12-3; E12-5</td>
</tr>
<tr>
<td>Segment and Interim Reporting;</td>
<td>13</td>
<td>18-Jul-12</td>
<td>Wed</td>
<td>E13-2; E13-3</td>
</tr>
<tr>
<td>Partnership Formation</td>
<td>15</td>
<td>23-Jul-12</td>
<td>Mon</td>
<td>E15-1</td>
</tr>
<tr>
<td>Partnership Operation</td>
<td>15</td>
<td>23-Jul-12</td>
<td>Mon</td>
<td>E15-3</td>
</tr>
<tr>
<td>Partnership Dissolution</td>
<td>16</td>
<td>23-Jul-12</td>
<td>Mon</td>
<td>E16-5</td>
</tr>
<tr>
<td>Midterm exam</td>
<td></td>
<td>25-Jul-12</td>
<td>Wed</td>
<td></td>
</tr>
<tr>
<td>Accounting for State and Local Governments</td>
<td>17</td>
<td>30-Jul-12</td>
<td>Mon</td>
<td>P17-17; P17-20</td>
</tr>
<tr>
<td>Accounting for State and Local Governments</td>
<td>18</td>
<td>30-Jul-12</td>
<td>Mon</td>
<td>E18-1; E18-4; E18-5; P18-20</td>
</tr>
<tr>
<td>Not-For-Profit Organizations**</td>
<td>19</td>
<td>1-Aug-12</td>
<td>Wed</td>
<td>E19-1; E19-2; E19-5; E19-8; P19-14</td>
</tr>
<tr>
<td>Final exam</td>
<td></td>
<td>6-Aug-12</td>
<td>Mon</td>
<td></td>
</tr>
</tbody>
</table>

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Academic Dishonesty

Academic dishonesty as defined by the UH Student Conduct Code (www.hawaii.edu/student/conduct) may lead to redoing the assignment, receiving a failing or reduced grade for the course or being referred to the UH Dean of Students for University disciplinary action. The University of Hawaii defines academic dishonesty as follows:

Because UHM is an academic community with high professional standards, its teaching, research, and service purposes are seriously disrupted and subverted by academic dishonesty. Such dishonesty includes cheating and plagiarism as defined below. Ignorance of these definitions will not provide an excuse for acts of academic dishonesty.

1. Cheating includes but is not limited to giving or receiving unauthorized assistance during an examination; obtaining unauthorized information about an examination before it is given; submitting another's work as one's own; using prohibited sources of information during an examination; fabricating or falsifying data in experiments and other research; altering the record of any grade; altering answers after an examination has been submitted; falsifying any official University record; or misrepresenting of facts in order to obtain exemptions from course requirements.

2. Plagiarism includes but is not limited to submitting, in fulfillment of an academic requirement, any work that has been copied in whole or in part from another individual's work without attributing that borrowed portion to the individual; neglecting to identify as a quotation another's idea and particular phrasing that was not assimilated into the student's language and style or paraphrasing a passage so that the reader is misled as to the source; submitting the same written or oral or artistic material in more than one course without obtaining authorization from the instructors involved; or "drylabbing," which includes obtaining and using experimental data and laboratory write-ups from other sections of a course or from previous terms.