

School of Accountancy  
Shidler College of Business  
University of Hawaii at Manoa  
**ACC 415 Advanced Financial Accounting**  
**Fall 2024**

Professor: Jian Zhou, Ph.D.  
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Office hours: R 8:00AM - 9:00AM or by appointment  
Class: Section 001: R 6:00 – 8:45 p.m. BusAd D104  
Required Text: Advanced Financial Accounting (13th Edition), Christensen, Cottrell, Budd /  
CONNECT Access for Advanced Financial Accounting

### **Course Objectives**

The learning objectives of advanced financial accounting are:

- (1) To investigate contemporary accounting theory and practice pertaining to business combinations and corporate consolidations. It covers topics such as purchase-type business combinations, intercorporate transfers of noncurrent assets, intercompany inventory transactions. It helps students gain a thorough understanding about an important economic activity - business combinations;
- (2) To study accounting practices and disclosures associated with multinational enterprises, state and local governmental units;
- (3) To develop the capability of researching accounting issues and communicating those results to others;
- (4) To further develop the written and oral communication skills necessary for success in the profession of accountancy.

### **Classroom Procedures**

Most classroom time will be spent on discussion of questions, explanation of difficult issues, problems and examples that illustrate important concepts, and student demonstration of homework problems. Class time is not sufficient to allow a complete discussion of all required material, therefore, only the most important material will be discussed in class. Students are responsible for all material assigned.

### **Class Attendance and Participation**

Students should treat this class as a highly valued job and attend class regularly. Class participation is a very important element of the course. Class participation will be considered in determining the final grade for the semester. Attendance will be taken regularly.

Students are expected to conduct themselves in a professional manner. That is, students are expected to be on time, and are expected to respect the ideas and opinions of other students. Please note specifically that disruptive behavior, for example conducting side conversations in class,

arriving late, and leaving early, will not be tolerated. The professor reserves the right to reduce a student's course grade due to consistent behavior problem.

### **Preparation for Class**

Students are expected to read assigned text chapters and slides before class on the dates indicated on the course outline. In depth reading for conceptual understanding is required. Because all material cannot be covered in class, you are responsible for ensuring your understanding of assigned topics by reading the material and doing the homework. The assigned exercises and problems are to be solved before they are reviewed in class. In order to pass this course, all homework assignments should be completed.

### **Grading Criteria**

The points are assigned as follows:

Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
CONNECT Homework	60 points
Homework presentation	10 points
Mini teaching	10 points
Class participation	<u>20 points</u>
Total	400 points

There will be three exams given during the semester and the final exam period. Makeup exams will be provided only for students notifying the instructor prior to the exam with legitimate reasons such as written medical excuses.

The final grade in the course is determined as follows: 372 and above A; 360 and above A-; 348 and above B+; 332 and above B; 320 and above B-; 300 and above C+; 280 and above C; 260 and above C-; 230 and above D+; 200 and above D; 170 and above D-.

The grading criteria may be adjusted according to overall class performance. If a change does occur, required points for designated letter grades will be below those outlined above.

If a student has questions regarding grading, please discuss with the professor in person. Emails concerning grade discussion will not be returned.

**Online Homework:** A prominent accounting educator once said: "Learning accounting has three key elements: practice, practice, and practice." The class will assign a large amount of homework in the form of online homework. Each chapter has a homework and the homework will be graded by CONNECT. CONNECT is an online learning platform designed and maintained by the publisher of the textbook. The homework consists of multiple-choice questions, short exercises, and lengthy problems. Some homework may take about 2 hours to complete, some may take more than 10 hours. Each homework has a deadline and will not be extended. There will be 10 homework throughout the semester. In CONNECT, you have **three** attempts to answer each homework question. As long as one of the attempts is correct, the system will count your answer

as correct. At the end of the semester, your overall percentage of correctness on the homework will be converted into a 60-point scale. For example, if you are 90% correct on these homework assignments, your overall homework score will be  $90\% \times 60 = 54$ ; and 54 will be counted as your homework score toward your final grade.

### **Homework Presentation**

Students are required to present homework solutions once during the semester. The presenter may face questions from the professor and other students in the classroom, so it is very important for the student to demonstrate his/her understanding of the problem, relevant concepts and solution.

### **Mini Teaching**

Students are required to do one mini teaching of eight Powerpoint slides during the semester. The presenter may face questions from the instructor and other students in the classroom, so it is very important for the student to demonstrate his/her understanding of the slides, relevant concepts and issues.

### **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/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/). Please become very familiar with the [University Student Conduct Code](#) so you can make conscientious 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 professor 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 professor 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](#).

**Accommodation**

If any student needs an accommodation for any type of disability, please schedule an appointment to see the professor to discuss his/her needs.

**Statement on Disability—KOKUA PROGRAM:** The University of Hawai‘i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or go to Room 013 in the Queen Lili‘uokalani Center for Student Services.

**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.

Please refer to the link <http://www.manoa.hawaii.edu/titleix/resources.html#confidential> for more information and resources.

**Changes to the Syllabus**

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. If it is deemed necessary that changes be made to the syllabus, the professor reserves the right to make such changes. Any change made will be as fair and consistent as possible.

### Course Schedule

(Tentative, subject to change for a better learning experience)

<b>Week</b>	<b>Date</b>	<b>Topic</b>
1	8/29	Introduction, Ch. 1
2	9/5	Ch. 2
3	9/12	Ch. 3
4	9/19	Ch. 4
5	9/26	Ch. 5, 6
6	10/3	Exam 1 (Chapters 1-4)
7	10/10	Ch. 6
8	10/17	Ch. 6, 7
9	10/24	Ch. 7
10	10/31	Ch. 7, 12
11	11/7	Exam 2 (Chapters 5-7)
12	11/14	Ch. 12, 17
13	11/21	Ch 17
	11/28	Thanksgiving, Holiday, No Class
14	12/5	Ch. 17, 18
15	12/12	Ch. 18
16	12/19	Exam 3 (Chapters 12, 17, 18)

## Mini Teaching

These are the slides for the mini teaching during the semester. Please choose one set of slides for your mini teaching assignment.

Chapter 1	slides 110 - 117	slides 118 - 125
Chapter 2	slides 104 - 111	slides 112 - 119
Chapter 3	slides 103 - 110	
Chapter 4	slides 131 - 138	slides 139 - 146
Chapter 5	slides 96 - 103	
Chapter 6	slides 135 - 142	slides 143 - 150
Chapter 7	slides 131 - 138	slides 139 - 146
Chapter 12	slides 75 - 82	
Chapter 17	slides 130 - 137	slides 137 - 144
Chapter 18	slides 107 - 114	

## Homework Presentation

These are the homework problems which will be presented by individual student at the end of each chapter during the semester.

P1-30	P1-35	P1-37	P1-40
P2-21	P2-22	P2-23	P2-24
P3-28	P3-29	P3-30	P3-31
P4-31	P4-32	P4-33	P4-34
P5-33	P5-34	P5-35	P5-36
P6-31	P6-32	P6-34	P6-35A
P7-31	P7-32	P7-33	P7-34
P12-16	P12-17	P12-18	P12-21
E17-10	P17-13	P17-14	P17-15
E18-6	E18-7	E18-8	E18-9