**University of Hawaii at Manoa**

Shidler College of Business

School of Accountancy

Accounting Theory & Development (ACC 616)

Fall 2016 (08/22-12/16)

**Instructor:** Liming Guan **Class Time:** Tuesday 6:00pm-8:45pm

**Office:** SBC A-406

**Phone:** 956-7002 **Class Location:** SBC C102

Email: Lguan@hawaii.edu

**Office hours:** By appointment via email or phone, or visit office any time

**Required texts:** *Financial Accounting Theory* (2015) by William Scott (Pearson-Prentice Hall).

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

**Course description:** History and theoretical background of 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. If you do not attend a class without prior notice to the instructor with good excuse, your final grade will be adjusted downward.

**Late Submission**: 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: Quizzes, homework, projects, etc. will be assigned throughout the semester. The percentage earned on each assignment will be averaged out at the end of the semester to determine the overall average for the class. This overall average will be used to determine the letter grade in the class.

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 QLCSS; 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.

**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 8/23 Introduction

Meeting 2 8/30 Statement of Cash Flows

Meeting 3 9/6 Accrual-Based Accounting vs Cash-Based Accounting

Meeting 4 9/13 TBA

Meeting 5 9/20 TBA

Meeting 6 9/27 TBA

Meeting 7 10/4 TBA

Meeting 8 10/11 TBA

Meeting 9 10/18 TBA

Meeting 10 10/25 TBA

Meeting 11 11/1 TBA

11/8 Holiday (Election Day), No class

Meeting 12 11/15 TBA

Meeting 13 11/22 TBA

Meeting 14 12/29 TBA

Meeting 15 12/6 TBA

Meeting 16 12/13 TBA