



COURSE #: ACCT 5330 (Advanced Financial Accounting)
CLASS ROOM: PIGT 308
DATE & TIME: June 20, 2016 to Aug. 13 2016, Wed. 5:30PM to 9:00PM
INSTRUCTOR: Joan Miao
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Office Hours: Wed. 3:30pm to 5:30pm and by appointment
Office Room: PIGT 508

I. COURSE OBJECTIVES:

The class is intended to:

- Introduce investments, consolidated financial statements, foreign currency transactions, hedging and foreign currency translations
- Help you obtain general background necessary for successful careers in accounting professionals or financial analysts

II. COURSE MATERIALS:

Canvas:

- Course materials, including the syllabus and lecture notes will be posted via Canvas. In addition, all communications will be announced through Canvas.

Required Materials:

- Textbook: Hoyle, Schaefer, Douppnik, Advanced Financial Accounting, 12th Edition 9781259184741 / 12th ed. Publisher: McGraw-Hill/Irwin

III. GRADING POLICY:

Final grades will be determined using the following weighted percentages:

• Class participation and attendance	10%
• Homework	40%
• Midterm Exam	25%
• Final Exam	25%
TOTAL	100%

Final grades will be based on the following guidance:

LETTER GRADE	GRADE SCALE %
A	93.0 - 100
A-	90.0 - 92.9
B+	85.0 - 89.9
B	75.0 - 84.9
B-	70.0 - 74.9
C+	65.0 - 69.9
C	63.0 - 64.9
C-	60.0 - 62.9
D	50.0 - 59.9
F	0.0 - 49.9

Exams:

The exams will be all multiple choice questions. **No exceptions to make up exams** unless you have a doctor's note or emergency statement with evidence support.

You are allowed to drop off one of the two exams (either from midterm or final), and add the additional 25% towards your final. For example, 1) if you don't do well in the midterm exam, you have the option to drop off the grade, and add an additional 25% to your final grade; 2) if you are satisfied with the midterm grade, you can skip the final exam, and count 50% as your final;

If you'd like to count 50% from the midterm grade and skip the final, you must notify me before the last class via email.

Final exam will be **cumulative**, which includes all chapters have been learned with the format of multiple choice questions. If you have a question regarding the evaluation and/or calculation of your exam grade, submit a written request clearly stating your reasoning within one week of receiving the graded exam. Your entire exam will then be re-graded. Note that a re-grading of your exam could result in your grade either increasing or decreasing.

Requirement for All Exams:

All exams will be closed-book and closed-notes. Calculators may be used during the exams, but any calculator with a text memory capability and cell phone are prohibited during the exams. **Cheating is a serious problem, you will receive F automatically by doing so.** To avoid appearance cheating, please put away your cell phone, don't borrow calculator, eraser and pens etc. from your neighbors during the exams.

Class participation:

Please read the assigned work before class so that the lecture and class discussion can be your tool to solidify your understanding of the material. Late arrivals, early departures, walking in and out of class, and cell phone calls are distracting to everyone and should be avoided.

IV. INTEGRITY STATEMENT:

"Seattle University is committed to the principle that academic honesty and integrity are important values in the educational process and that violations in this area should be dealt with in the appropriate manner".

All your work must be original to this class. To avoid plagiarism, you must correctly cite the source of any idea that is not your own (from books, magazines, newspapers, Internet sites, etc.).

Please note that a report of suspected academic dishonesty will be sent to the Dean of Students office.

V. AUDIO AND VIDEOTAPING:

Audio and videotaping for any class session is strictly prohibited without prior approval.

VI. STUDENTS WITH DISABILITIES

If you have, or think you may have, a disability (including 'invisible disability' such as a learning disability, a chronic health problem, or mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff in the Learning Center, (206) 296-5740. Disability based adjustments to course expectations can be arranged ONLY through this process.

Seattle University is committed to providing students with disabilities an equal opportunity to participate in all its classes and activities.

Schedule for ACCT 5330 Advanced Financial Accounting (Summer 2016)
(Class schedules maybe changed as needed)

DATE	TOPIC	READING	IN-CLASS EXERCISE
06/22/2016 Week 1 (Section 1) (Wednesday)	<ul style="list-style-type: none"> • Introduction to the class, class details and first day administrative • Accounting career track • Investments (Review) 		
06/22/2016 Week 1 (Section 2) (Wednesday)	<ul style="list-style-type: none"> • Investments – Equity Method 	Chapter 1	
06/29/2016 Week 2 (Section 1) (Wednesday)	<ul style="list-style-type: none"> • Investments – Equity Method • Homework due (Chapter 1) 	Chapter 1	In-Class Exercise
06/29/2016 Week 2 (Section 2) (Wednesday)	<ul style="list-style-type: none"> • Consolidated Statements – <ul style="list-style-type: none"> - Date of Acquisition - Subsequent to Date of Acquisition Business Combinations 	Chapter 2 & 3	
07/06/2016 Week 3 (Section 1) (Wednesday)	<ul style="list-style-type: none"> • Consolidated Statements – <ul style="list-style-type: none"> - Date of Acquisition - Subsequent to Date of Acquisition • Business Combinations Homework due (Chapter 2 & 3) 	Chapter 2 & 3	In-Class Exercise
07/06/2016 Week 3 (Section 2) (Wednesday)	<ul style="list-style-type: none"> • Consolidated Statements – <ul style="list-style-type: none"> - Outside Ownership - Intra-Equity Asset Transactions 	Chapter 4 & 5	
07/13/2016 Week 4 (Section 1) (Wednesday)	<ul style="list-style-type: none"> • Consolidated Statements – <ul style="list-style-type: none"> - Outside Ownership - Intra-Equity Asset Transactions • Homework due (Chapter 4 & 5) 	Chapter 4 & 5	In-Class Exercise
07/13/2016 Week 4 (Section 2) (Wednesday)	Review (Investments – Equity Method, Consolidated Statements)		
07/20/2016 Week 5 (Wednesday)	EXAM 1 (Chapter 1, 2, 3, 4, 5)		

07/27/2016 Week 6 (Section 1) (Wednesday)	<ul style="list-style-type: none"> Foreign Currency – Transactions 	Chapter 9	
07/27/2016 Week 6 (Section 2) (Wednesday)	<ul style="list-style-type: none"> Foreign Currency – Transactions Homework due (Chapter 9) 	Chapter 9	In-Class Exercise
08/03/2016 Week 7 (Section 1) (Wednesday)	<ul style="list-style-type: none"> Foreign Currency – Translation 	Chapter 10	
08/03/2016 Week 7 (Section 2) (Wednesday)	<ul style="list-style-type: none"> Foreign Currency – Translation Homework due (Chapter 10) 	Chapter 10	In-Class Exercise
08/10/2016 Week 8 (Wednesday)	FINAL EXAMINATION		