

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Course Title:	Advanced Accounting		
Course Code:	ACC335		
Semester:	2018 Spring March 5 th , 2018— June 29 th , 2018)		
Course Credit:	4		
Credit Hours:	4		
Instructor:	Professor Yuanyuan Lyu		
	E-mail:	lvyuanyuan@cueb.edu.cn	
	Office Hours:	Mon.&Thu.10:00-12:00, Fri.13:00-15:00	
	Learning Center:	Tue.15:30-17:30, Tue.18:00-20:00	
	Office Number:	C203	
	Telephone:	83951085	
Textbook:	F.A.Beams, J.H.Anthony, R.P.Clement&S.H.Lowensohn, 2012, <i>Advanced Accounting</i> , 10 th edition, China Renmin University Press, Beijing, ISBN 978-7-300-14636-2.		
Class:	Section	Time	Location
	Y01	Tue.13:30-15:20; Thu.8:00-9:50	博学 210

Course Description

This subject covers accounting principles for partnerships, mergers, acquisitions and consolidations. Includes the worksheet analysis of consolidation principles and introduces international accounting and fund accounting.

Learning Objectives

After completing this course, the student will be able to:

- Identify the major reasons firms combine
- Indicate the factors used to determine the price and the method of payment for a business combination
- Calculate an estimate of the value of goodwill to be included in an offering price
- Distinguish between the purchases and the pooling of interests methods of accounting for business combinations and explain why some firms preferred the pooling of interests method
- Describe the valuation of assets, including goodwill, and liabilities acquired in a business combination accounted for by the purchase method
- Describe a leveraged buyout and the technique of platforming
- Explain the concept of control and the role of noncontrolling interests in business combinations
- List the requirements for inclusion of a subsidiary in consolidated financial statements
- Record the investment in the subsidiary on the parent's books at the date of acquisition and

- prepare the consolidated workpapers and eliminating entries at the date of acquisition
- Prepare journal entries on the parent's books to account for an investment using the cost method, the partial equity method, and the complete equity method

Teaching Method

This course contains lectures, class discussions, homework, quizzes, presentation and exams.

Study Time

To do well in this course, you need to devote time outside of class for practice and proper preparation. Learning cost accounting requires practice. A typical student needs 8 hours of no-class time each week during a regular 18-week semester. I encourage all of you to do all assigned homework and practice extra problems.

Instructor's Office Hours and Learning Center

During office hours and learning center, students may check homework solutions, ask question, and discuss any other aspect of the course with the instructor in Chinese. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the instructor at a time that is more convenient. Students are supposed to discuss their study process with their instructor at least once every two weeks. Unable to do so will result in a lower participation score.

Attendance and Class Participation

Regular attendance and class participation are expected of all students. Because the course covers great deal of material, attending every class session is very important for performing well. **Absence which is more than 1/3 of the total teaching hours (16*4/3=21 hours) will cause an F (a failing grade) directly.**

Group discussions of the course material are an important part of the learning process in this course. Students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, delivering presentations or contributing in other ways to class discussion.

Homework Assignments

If you do not attempt to complete the assigned homework, it is likely that your performance in the course will suffer. Homework assignments are taken from the Exercises in the textbook. It is expected that homework assignments will be completed prior to the start of class. The answers need not be correct. Homework will be evaluated as complete if all parts of the assignment have been attempted and all work is shown. Assignments will be collected at the beginning of class and late assignments will not be accepted.

Presentation& Report

Each student is expected to give a 5 minutes presentation. The topic can be selected from the textbook or lectures. A summary relating to the topic is required before your presentation. Each group need to finish a report related to the topic you are chosen and hand in the report to the teacher before the presentation.

Quizzes and Examinations

There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. Quizzes will test your knowledge of both concepts and the application of those concepts. Midterm test will be in the form of case analysis. Each student will be requirement to submit an essay which states their analysis of the case by the end of Week 10. Final exam may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.

Academic dishonesty

Any student caught cheating on homework assignments or tests will receive an automatic grade of zero on that assignment. A second violation will result in disciplinary action in accordance with university policy. Any type of cheating on the midterm or final exam will result in a nullification of the exam paper.

Other Requirements

All students should read the textbook at least 2 times before exams. Besides, students are expected to read the supplemental readings, attend classes, take well-organized notes and make a serious commitment to academic excellence.

All students need to prepare a reading report according to the documents issued by the lecturer.

All students will be tested orally.

All the students need to attend a study group during the semester.

Classroom Policies

1. No eating, cellular phones, electronic dictionaries, smoking, chatting or drowsing in class.
2. Please speak in English rather than Chinese in class.
3. No electronic dictionary in class.
4. Students are not allowed to attend class without textbooks.
5. Stand up when answering questions.
6. Respect classmates' ideas, opinions, and questions of your classmates.
7. You are welcome to visit the instructor's office in his/her office hours.
8. All your classroom involvement, performance and after-class communications with instructor will affect your participation score.
9. Group work is required in and after class. Cooperation and communication among students are encouraged.
10. Please address your teacher as Professor.

Critical Thinking

In the overall 100 points of the subject, critical thinking is related to 10 points. A minimum of 25% of the final exam will consist of questions utilizing the application of critical thinking.

Course Evaluation

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all

		of the contents of the class. A minimum of 25% of the exam (5 of the 20%) will consist of questions utilizing the application of critical thinking.
Mid-Term test	20%	A cumulative mid-term examination will be given based on all of the contents of the first half of the class.
Homework	15%	Homework problems will be assigned throughout the term, including but not limited to: vocabulary, research project, and reading assignments.
Quiz, test	15%	Short quizzes will be given covering the previous week's lecture and reading material.
Participation	10%	Individuals will be asked to participate individually in a question and answer during the semester.
Attendance	10%	Refer to attendance policy listed on the next page.
Presentation	10%	Refer to the handouts.
Total	100%	

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Assignments	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm Test	20%	
Final Exam		20%
Total	40%	60%

Mark Converting Method

A+ (100-97)	A (96-93)	A- (92-90)	B+ (89-87)	B (86-83)	B- (82-80)
C+ (79-75)		C (74-70)	C- (69-67)	D+ (66-63)	D (62-60)
F = failure (59 or lower)					

Course Outline:

Week 1:	Chapter 1
Week 2:	Chapter 1&2
Week 3:	Chapter 2
Week 4:	Chapter 3
Week 5:	Chapter 3&4
Week 6:	Chapter 4
Week 7:	Chapter 5
Week 8:	Chapter 5; Quiz 1
Week 9:	Chapter 6
Week 10:	Chapter 6&7
Week 11:	Chapter 7
Week 12:	Chapter 8

Week 13: Chapter 8&9
 Week 14: Chapter 9
 Week 15: Review; Quiz 2
 Week 16: Presentation
 Week 17 Final Exam

Note: Over the course of the semester, every attempt will be made to follow the daily schedule listed in the syllabus. However, depending on overall class progress, the syllabus may be adjusted. Any departures from the syllabus will be announced in class.

2017-2018 Academic Calendar

Spring Semester, 2018

March 4, 2018— July 20, 2018

Mar.4	Registration
Mar.5	Classes Begin
Mar.16	Last Day to Drop or Add a Course
Apr.5	Qingming Festival (tentative)
Apr.20	Spring Sports (tentative)
May 1	Labor Day Holiday (tentative)
May.7 -11	Midterm Exams
May 14-18	Summer School Registration (tentative)
June 18	Duanwu Festival (tentative)
June 25-29	Sophomore and Junior students' Final Exam
July 2-20	Sophomore and Junior students' Social Practice, Summer School
July 16-20	Revision and Final Exam Period
July 23	Summer Vacation Begins