

**Tentative, subject to change**

Advanced Accounting (ACC 205)  
Graduate School of Management  
University of California at Davis  
Instructor Crystal Coleman – Spring 2018  
Mondays 5:10 pm – 9:00 pm

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Email: [cekanayake@ucdavis.edu](mailto:cekanayake@ucdavis.edu)  
Phone: (916) 502-4943

Office: Gallagher Hall Room 3207  
Office Hours: By Prior Appointment

*Course objective:*

This course is designed to provide the student with the tools to identify and understand financial accounting and reporting in the following areas: (1) business combinations, (2) consolidated financial statements, (3) accounting for governmental units and (4) accounting for nonprofit organizations. The course builds upon the concepts learned in ACC 203, addresses some topics in increased depth and covers new topics.

*Text:*

Advanced Accounting, Fourth Edition, by Susan S. Hamlen. Earlier versions are not acceptable as the textbook examples are different and GAAP changes from year to year.

*Lecture notes:*

The instructor will provide students with copies of the PowerPoint slides accompanying the textbook on Canvas.

*Relationship of text material and lecture notes:*

Advanced Accounting is designed as an upper division sophisticated textbook, and is not an easy read. As is suitable for a Master's level class, students are responsible for learning the assigned material in the textbook chapters *prior to coming to class*. The instructor will cover some, but certainly not all, of the material in the textbook during the class lectures. The lectures should be review for the student, not the first time the student has seen the material. The instructor will move rapidly through the textbook focusing on the more difficult items. We will cover a good portion of the textbook, and students are responsible for learning all the material in the selected chapters in the textbook (please refer to the class schedule by week for the chapters covered).

*Class Format:*

The class is scheduled to last four consecutive hours and generally will last the entire scheduled time. Breaks will be given at appropriate times when there is a convenient stopping point in the lecture material or in-class problems.

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*Midterm Examination:*

There will be a midterm exam covering the material through May 8 (Chapters 1 through 6). The midterm examination will be taken on May 15, 2018 and will be closed book and closed notes. Students have 2 hours during which to complete the midterm examination. Examination questions will be similar in nature to the assigned textbook homework problems.

*Textbook Homework:*

Problems from the textbook are assigned every week and will be collected for course credit. The purpose of the assigned homework is to reinforce the concepts learned through the textbook and discussed during class sessions and to prepare students for the midterm examination. Answers to the assigned textbook exercises and problems will be made available to students on Canvas. Homework will be collected the week following the week assigned (at the beginning of class) and late homework will not be accepted for credit.

*Projects:*

There will be two (2) projects assigned related to the governmental accounting course material and the nonprofit organizations course material. The governmental accounting project will be a group project and the nonprofit organizations project will be an individual project, each student turning in their own individual work product. Details on both projects will be provided under separate cover.

*Course Grade Composition:*

Midterm Examination (May 15, 2018)	300 Points	30%
Weekly Homework Assignments (8 @ 25 points each)	300 Points	30%
Group Project (Governmental Accounting)	200 Points	20%
Individual Project (Nonprofit Organization)	200 Points	20%
Course Total	1,000 Points	100%

There are no provisions for extra credit in this course.

Grading will be done on a strict 90/80/70/60 scale and there is no “curve”. The instructor reserves the right to make necessary adjustments to specific exam questions if determined necessary based on class performance, but adjustments are at the sole discretion of the instructor.

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<i><b>Date</b></i>	<i><b>Chapter Covered</b></i>	<i><b>Homework Assignment</b></i>
<i>April 3</i>	<i>Chapter 1</i> <i>Intercompany Investments: An Overview</i>	<i>Problems 1.1, 1.5, 1.7, 1.10 and 1.11</i>
<i>April 10</i>	<i>Chapter 2</i> <i>Mergers &amp; Acquisitions</i>	<i>Problems 2.1, 2.4, 2.6, 2.8 and 2.13</i>
<i>April 17</i>	<i>Chapter 3</i> <i>Consolidated Financial Statements: Date of Acquisition</i>	<i>Problems 3.1, 3.4, 3.5, 3.9 and 3.11</i>
<i>April 24</i>	<i>Chapter 4</i> <i>Consolidated Financial Statements: Subsequent to Acquisition</i>	<i>Problems 2.1, 2.4, 2.6, 2.8 and 2.13</i>
<i>May 1</i>	<i>Chapter 5</i> <i>Consolidated Financial Statements: Outside Interests</i>	<i>Problems</i>
<i>May 8</i>	<i>Chapter 6</i> <i>Consolidated Financial Statements: Intercompany Transactions</i>	<i>Problems</i>
<i>May 15</i>	<i>Midterm Examination</i> <i>Chapter 10</i> <i>State and Local Governments:</i>	<i>Problems</i>

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	<i>Introduction and General Fund Transactions</i>	
<i>May 22</i>	<i>Chapter 11</i> <i>State and Local Governments: Other Transactions</i>	<i>Problems</i>
<i>May 29</i>	<i>Chapter 12</i> <i>State and Local Governments: External Financial Reporting</i>	<i>Problems</i>
<i>June 5</i>	<i>Chapter 13</i> <i>Not-For-Profit Organizations</i>	<i>Problems</i>
<i>June 12</i>	<i>Final's Week</i>	<i>Individual Project Due</i>