



University
of Otago
ŌTĀKOU WHAKAIHU WAKA

ACCT315 – Advanced Financial Accounting

Course Outline | Whakamārama Akoraka

Semester One 2026



**Department of Accountancy and Finance
Te Mātauraka Whakahaere**

**Level 5
Otago Business School – Te Kura Pakihi**

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Welcome | Nau Mai Haere Mai

Course Description and Aims | Whāinga o te Akoranga

This paper aims to develop the conceptual and technical proficiency of students in advanced aspects of financial accounting and reporting. It will build on competence already acquired in prior studies, primarily ACCT 102 (Principles of Accounting) and ACCT 211 (Financial Accounting and Reporting).

Learning Outcomes | Hua Akoranga

Upon successful completion of this paper, you should be able to:

1. Account for income tax and correctly present and disclose this information in the financial statements.
2. Account for and apply for the principles relating to the preparation of consolidated group financial statements.
3. Account for Associates using Equity method.
4. Account for foreign currency transactions and the translating the financial statements of foreign operations.
5. Account for earnings per share.
6. Recognize revenue using the five-step model. Understand the issues associated with recognizing revenues 'over time' rather than at a point in time.
7. Sustainability reporting.

These learning outcomes concur with the following attributes described in the University of Otago Bachelor of Commerce Graduate Profile (http://www.business.otago.ac.nz/com/programmes/gradprofiles/bcom_graduateprofile.html) : Critical thinking, life-long learning, self motivation, leadership and team skills, and business environment and ethics.

Teaching Team | Kaiako

Course Coordinator, Teaching Fellow, and Tutor Coordinator

Name: Dr. Yimei Man

Office: Commerce 4.17

Email: Yimei.man@otago.ac.nz

Office Hours: Tuesday & Thursday 11:00 am – 12:30 pm (Weeks 1-13)

Expectations and Workload | Te Nui o te Mahi

This course conforms to the 18-point course format comprising approximately 180 hours spent in class, private study, preparing assignments, and other activities. We expect you to come to each session of lectures and workshops.

Hours	Item	Breakdown
26	Lecture classes	26 x 1-hour classes
26	Lecture class preparation: pre-reading and activities	26 x 60-minutes reading and preparation (approximately 1 hour per
26	Lecture related study and review	26 x 60-minutes (approximately 1 hour per 1-hour class)
26	Workshops	13 x 2-hour participation
13	Workshop activities and preparation	13 x 1-hour work to review and prepare for workshop activities
13	Individual reflection	13 x 1-hour Reflecting and writing
26	Final exam preparation	Revision/review of lecture notes and previously read textbook chapters, plus lecture recording viewing.
2	Mid-term test	On a date to be scheduled by the University exam system
3	Final exam	On a date to be scheduled by the University exam system
Approximately 180 total		

Course Information | Mōhiohio akoranga

Lectures

Lecture Day/Time/Location: on eVision portal under ‘Timetables’.

To reinforce the key concepts introduced in lectures, students are provided with a curated collection of readings and learning materials that supplement their learning journey. To truly thrive in this course, students are advised to attend all lectures in person and diligently follow the assigned learning.

Workshops

Workshops Day/Time/Location: on eVision portal under ‘Timetables’.

Workshops are opportunities to further understand the different topics, concepts, and frameworks learned in class (via the main lectures) and exchange ideas with your peers.

During the workshop, you will have an in-class assessable activity to hand in.

Please note that workshop stream change requests will only be accepted during **the first two weeks** of the semester.

Learning Resources | Rauemi Ako

Subscribed text:

Loftus, J., Leo, K., Daniliuc, S., Boys, N., Luke, B., Ang, H. N., & Byrnes, K. (2020). Financial reporting. John Wiley & Sons.

Reading list:

Deegan. C. (2020) Financial Accounting 9th edition. McGraw-Hill. ISBN / EAN: 9781743767672

New Zealand Accounting Standards (NZ IAS), available at <https://www.xrb.govt.nz/accounting-standards/for-profit-entities/>

We use Brightspace <https://aoroa.otago.ac.nz/d2l/home> for below:

Announcements – This is the most efficient way to keep yourself updated with our latest course news and communications. You must check your student email and Brightspace regularly.

Teaching Team – Information about our Business & Society teaching staff, contact details and office hours.

Course Information – This folder has key information and documents from your course outline, class representatives, campus map, etc.

Learning Resources – Here is where we share all the learning-related material and content. In this folder, you will find our lectures, tutorials/workshops, textbook, study and learning resources, and additional readings and articles.

Assessments – All you need to know about our course assessments, general guidelines, submission instructions and due dates. In this folder, you will also find your grades, academic integrity policy and APA referencing style guidelines.

Course Calendar | Maramataka

We ek	Commencing	Topic	Notes	Workshop topic & tutor
1	Monday 23 Feb	Accounting for income tax	NZ IAS12	Course Q&A Tax - Yimei
2	Monday 2 March	Accounting for income tax	NZ IAS12	Tax - Yimei
3	Monday 9 March	Introduction to group structure	NZ IFRS 3; NZ IFRS 10	Group structure - Taufik
4	Monday 16 March	Accounting for intragroup transactions- Dividend, sale of inventory	NZ IAS 27	Intragroup transaction - Mesfin
5	Monday 23 March	Accounting for intragroup transactions- sale of non-current asset	NZ IAS 27	Intragroup transaction - Mesfin
6	Monday 30 March	Accounting for Non-controlling interest – two alternative measure of NCI	NZ IFRS 3; NZ IFRS 10	Public holiday

Mid-term break				
7	Monday 13 April	Accounting for Non-controlling interest – with intragroup transaction	NZ IFRS 3; NZ IFRS 10	NCI - Mesfin
8	Monday 20 April	Revenue recognition issues	NZ IFRS 15	NCI - Mesfin
9	Monday 27 April	Accounting for investments in associates (Equity method)	NZ IFRS 11	Revenue - Yimei
10	Monday 4 May	Foreign currency transactions (Hedge)	NZ IAS 21; NZ IFRS 9	Equity method - Yimei
11	Monday 11 May	Translating the financial statements of foreign operations, EPS	NZ IAS 21; NZ IFRS 9	Hedge - Taufik
12	Monday 18 May	Sustainability reporting	https://www.xrb.govt.nz/sustainability-reporting/	Reports translation - Taufik
13	Monday 25 May	Review/Buffer		Sustainability report- Yimei

Assessments | Aromatawai

Please note that all presented material is subject to examination. Course content may be assessed through assignments and the final examination. Essential assessment details, including due dates, guidelines, and other relevant information, will be communicated during lectures and, where applicable, provided on Brightspace. It is the your responsibility to stay informed, monitor their progress, and catch up on any missed classes.

Assessment	Due date	% of final grade
Workshop assignments	Weekly	10%
Terms Test	Week 6/7/8 (To be advised)	30%
Final Exam (3 hours)	To be advised	60%
Total		100%

Workshops Assessable Activities – 10%

Marks will be given for completion of the workshop assignments and participation as follows:

0 marks – no attempt at the work has been made

½ mark – some of the work has been completed

1 mark – a good, honest, attempt has been made at all of the required work

NB: It is not about the work being correct but rather that you have really had a good attempt at the work.

All of the tutorials will be marked in this way. Hand in weekly assignment by attending the corresponding tutorial. You need to attend the workshop and fully participate to get your assessable activity mark. Late Submissions **will NOT be accepted**. The tutorial assignments have to be submitted in hard copy and submissions via e-mail will NOT be accepted.

Please see the final page of this document regarding special consideration conditions. This will only be granted in circumstances where the conditions described are met.

Tech support

If you require technical support, please contact Ask IT

ITS support service

Email: student.it@otago.ac.nz

Phone: (03) 479 7000 or 0800 80 80 98

Grading System

The grading scheme used at Otago is:

A+	90-100	C+	60-64
A	85-89	C	55-59
A-	80-84	C-	50-54
B+	75-79	D	40-49
B	70-74	E	<40
B-	65-69		

Academic Integrity | Pono-ā-wānanga

Academic integrity means being honest in your studying and assessments. It is the basis for ethical decision-making and behaviour in an academic context. Academic integrity is informed by the values of honesty, trust, responsibility, fairness, respect and courage. Students are expected to be aware of, and act in accordance with, the University's Academic Integrity Policy.

Academic Misconduct, such as plagiarism or cheating, is a breach of Academic Integrity and is taken very seriously by the University. Types of misconduct include plagiarism, copying, unauthorised collaboration, submitting work written by someone else (including from a file sharing website, text generation software, or purchased work) taking unauthorised material into a test or exam, impersonation, and assisting someone else's misconduct. A more extensive list of the types of academic misconduct and associated processes and penalties is available in the University's Student Academic Misconduct Procedures.

It is your responsibility to be aware of and use acceptable academic practices when completing your assessments. To access the information in the Academic Integrity Policy and learn more, please visit the University's Academic Integrity website at www.otago.ac.nz/study/academicintegrity, or ask at the Student Learning Centre (HEDC) or the Library, or seek advice from your paper co-ordinator.

For further information on academic integrity at Otago:

Academic Integrity Policy

<http://www.otago.ac.nz/administration/policies/otago116838.html>

Student Academic Misconduct Procedures

<http://www.otago.ac.nz/administration/policies/otago116850.html>

A note about Artificial Intelligence: In ACCT315, the use of artificial intelligence is prohibited. Due to the type of learning required, the specific skills and tasks in this paper will expect you (or your teams) to autonomously undertake the work. Any use of an artificial intelligence tool would inhibit your ability to achieve workplace-level competency and would breach academic integrity standards for this paper.

For further information on artificial intelligence at Otago:

Use of Generative-Artificial Intelligences and Autonomous Content Generation in Learning and Teaching Policy

<https://www.otago.ac.nz/administration/policies/policy-collection/use-of-generative-artificial-intelligences-and-autonomous-content-generation-in-learning-and-teaching-policy>

Need help? | Kei te hia āwhina?

For one-off situations

What to do if I can't attend a lecture: if the lecture is recorded, please catch up as soon as possible and if you have any queries or require any clarification please reach out during student consultation time.

What to do if I can't attend a workshop: As tutorials and workshops are not usually recorded, it is important to reach out to your classmates and/or teaching staff to ensure that you can catch up on activities and/or key class communications (about assessments, for example) and, again, reach out during student consultation time if you need to.

For further information:

OUSA student support

<https://www.ousa.org.nz/support>

University of Otago student support

https://www.otago.ac.nz/_data/assets/pdf_file/0021/317325/download-the-student-support-reference-for-staff-poster-838564.pdf

Disclaimer | Kupu Whakatonu

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.