

University of North Texas
College of Business
ACCT 4140/5140 – Advanced Accounting
COURSE SYLLABUS AND SCHEDULE
Spring 2019

INSTRUCTOR: Martha Ross, MBA, CPA
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CLASS TIME & LOCATION: **Tuesday 5:00 to 6:20pm & Online**
BLB 035

NOTE: This is a blended course with both face to face and online course work. 55% of the class will be in person and 45 % of the class will be conducted online. Tuesday evening class from 5:30 to 6:20 pm is mandatory in person attendance.

OFFICE HOURS: Tues/Thurs 1:30 pm – 3:30 pm
Wed 11:00am – 11:45am
or by appointment.

Best way to communicate with me: Email me at my unt.edu account noted above, I will respond within 24 hours, unless it is a weekend or holiday, where it may take 48 hours. You may call my mobile phone, but please leave a message with call back as I will likely not pick up immediately.

PRE-REQUISITES: ACCT 3120 with a C or better

TEXT/MATERIALS: 1) *Advanced Accounting* 3rd Edition by Halsey and Hopkins
ISBN: 978-1-61853-190-2

2) mybusinessCourse subscription (included with purchase of text)

myBusinessCourse is a web-based learning and assessment program associated with the course textbook. If you have a used text you may purchase myBusinessCourse access at www.mybusinesscourse.com.

To Access myBusinessCourse (YOU MUST ACCESS THROUGH CANVAS)

1. Go to your course in Canvas.
2. Find and launch any myBusinessCourse assignments.
3. If it is your first time integrating and you do not have an account with myBusinessCourse, one will automatically be created for you. If you already have an account, you will be prompted to login.
4. If you do not have access to the course yet, you will be prompted to purchase access. If you have an access code to the course, you will be able to enter it at this time.

5. Once you purchase access, you will be sent to the assignment. And that completes the integration. When you access future assignments, you will automatically be logged into myBusinessCourse and sent to the assignment.

Specific Information Needed:

Course Name: ACCT 4140:001 Advanced Accounting Spring 2019

Course Section: ACCT 4140/5140 Advanced Accounting

Section Code: 9697-2000-8136

CANVAS

We will use Canvas in this class. You can reach the Canvas site at <https://learn.unt.edu>. Once on the site please log in with your UNT Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Canvas. I will post your individual scores on exams to Canvas. We will be using this system extensively during the semester. If you have had no previous experience with the system, you should take advantage of the available training resources early in the semester.

COURSE OBJECTIVES

The objective of this course is to provide a detailed exposure to the financial accounting treatment of

- 1) business combinations and consolidations;
- 2) partnership accounting; and
- 3) governmental and not-for-profit accounting.

Accounting 4140/5140 provides an in-depth study of the process of preparing and presenting financial information about consolidated entities, partnerships, and governmental and not-for-profit entities.

	COURSE LEVEL OUTCOMES
	Upon successful completion of this course, you will be able to:
Outcome 1	Evaluate intercompany investments and categorize those investments based on level of control.
Outcome 2	Create consolidated financial statements at the date of acquisition and in years subsequent to the date of acquisition.
Outcome 3	Account for the formation of a partnership, changes in ownership, allocation of profit and dissolution of the partnership.
Outcome 4	Prepare and evaluate government-wide and not-for-profit organization financial statements according to fund accounting.
Outcome 5	Describe the accounting for foreign currency gains and losses and accounting for derivative financial statements.

Grading and Assessment

	<u>Points</u>	<u>% of Total</u>
EXAMS:		
Exam 1	60	13%
Exam 2	60	13%
Exam 3	60	13%
Final Exam	80	18%
ASSIGNMENTS:		
Discussion/Participation	30	7%
Chapter Reading Quizzes	20	4%
Homework	100	22%
Final Chapter Quizzes	40	9%
Total Points	450	100%
Overall Score:		
	<u>Points</u>	
A = > 90%	405-450	
B = 80 - 89.9%	360-404	
C = 70 - 79.9%	315-359	
D = 60 - 69.9%	270-314	
F = < 60%	below 270	

ASSIGNMENTS:

Mybusinesscourse: The assignments for this course will be held in your mybusinesscourse account. There, you will have the ability to read the e-book, see guided problem examples, complete homework, and take a final chapter quiz to assess your mastery of the chapter.

Discussion/participation: During our in-person class time as well as online, interaction and active learning are necessary to master the material. I expect you to be an active participant in class and online. You will be required to post in the Canvas forum. Topics will vary by chapter and instructions will be provided for each module.

Pre-Chapter quizzes: The purpose of the pre-chapter quizzes is for you to read the chapter and understand the concepts and terminology. These assignments should be completed in conjunction with the reading for each particular chapter (All due dates are listed in myBusinessCourse) These quizzes are not timed, and you have 2 attempts at each quiz. There are 10 pre-chapter quizzes assigned. I will use your highest 9 pre-chapter quiz grades in calculating the pre-chapter quiz portion of your grade. ***There are no make-ups, extensions, etc. for missed pre-chapter quiz assignments since I will not count your lowest score.***

Homework: Homework assignments are due on the dates listed in myBusinessCourse. There are 10 homework assignments. The homework assignments are not timed, and you will have 3 attempts to complete the homework. I will use your highest 9 homework grades in calculating the Homework portion of your grade (100 points possible). ***There are no make-ups, extensions, etc. for missed Homework assignments since I will not count your lowest score.***

Final Chapter quizzes: The purpose of the final chapter quizzes is test your mastery of the chapter. These assignments should be completed after you have done all assignments for the chapter. (See myBusinessCourse for specific dates.) The final chapter quizzes are timed and you get one opportunity to take the quiz. There are 10 final chapter quizzes assigned. I will use your highest 9 final chapter quiz grades in calculating the final quiz portion of your grade.

There are no make-ups, extensions, etc. for missed pre-chapter quiz assignments since I will not count your lowest score.

EXAMS:

There will be three 60-point exams and an 80-point final exam. Exams cover material from the textbook, chapter quizzes, and assigned homework problems. Exam dates and times are listed in the schedule, however, are subject to change. I will notify you as soon as possible if there is a change. All exams are closed book, closed notes. No caps may be worn during exams. No electronic media permitted.

A missed exam will receive a score of zero. A missed exam includes any case where you do not take the regular exam and do not have a valid excused absence. I will be the sole authority in what constitutes an excused absence, however, examples would include a serious illness or, in accordance with state law, absence due to the observance of a religious holiday (Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.) You must provide notice in advance of the originally scheduled exam, if possible, but in no case more than 2 days following the missed exam. Students missing an exam with a verified excused absence will receive a score for the missed exam equal to the percentage of points they earn on the final exam.

The final exam will be given at the time indicated in the Final Exam Schedule issued by the Registrar. The final exam will be cumulative, with equal weight given to each chapter covered in the semester.

CLASS FORMAT: This class will be administered using a blended format of both in person class time as well as online via videos, homework, and quizzes. Exams will all be administered in person. You will watch the e-lectures and guided examples for each chapter to gain mastery of the mechanics of the material. To further facilitate this and practice, there is a homework assignment for each chapter. Class time will be used to review key elements of the chapters and walk through examples and problems from each chapter. After completing the chapter, students will complete a chapter final quiz.

This class will be fast paced and very demanding. I expect that this class will require a commitment of approximately 7 to 10 hours per week in addition to class times. Students need to be aware of this and plan schedules accordingly. The material builds on itself, so the material is covered in a sequential manner.

UNT POLICIES

ACADEMIC INTEGRITY

Honesty and integrity are very important characteristics of an accountant or any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course.

AMERICANS WITH DISABILITIES ACT (ADA)

If you are a student who requires accommodations in compliance with the ADA, please consult **with me during the first week of the semester. It is your responsibility to inform me of the** disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. For additional information see the ODA website at disability.unt.edu.

EMERGENCY NOTIFICATION AND PROCEDURES

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

STUDENT PERCEPTIONS OF TEACHING (SPOT)

The Student Perceptions of Teaching Effectiveness (SPOT) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SPOT to be an important part of your participation in this class.

CLASSROOM BEHAVIOR

Acting in a way that interferes with my ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated. Don't do it. Students engaging in unacceptable behavior may be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.unt.edu/csrr

Tentative Course Schedule Follows:

ACCT 4140/5140 - - Advanced Accounting
Tentative Course Schedule
Consolidations and Not for Profit Accounting
Martha Ross, Instructor
Tuesday 5:00 - 6:20p (Blended - In Person/Online)

Chapter Assignments - - posted in MyBusinessCourse - - includes Chapter Reading Quizzes, Chapter Homework Problems, and Chapter Final Quizzes					
Week #	Day	Date		Assigned Topic	Chapter
1	T	15-Jan	In Class	Accounting for Intercompany Investments	1
	Th	17-Jan	Online	Accounting for Intercompany Investments (cont.)	1
2	T	22-Jan	In Class	Acctg for Intercompany Investments (cont.) & Introduction to Business Combinations and the Consolidation Process	1 & 2
	Th	24-Jan	Online	Introduction to Business Combinations and the Consolidation Process (cont.)	2
3	T	29-Jan	In Class	Intro to Bus Combo & Cons (cont.) & Consolidated Financial Statements Subsequent to the Date of Acquisition	2 & 3
	Th	31-Jan	Online	Consolidated Financial Statements Subsequent to the Date of Acquisition (cont.)	3
4	T	5-Feb	In Class	Consolidated Financial Statements Subsequent to the Date of Acquisition (cont.)	3
	Th	7-Feb	Online	Exam Review	
5	T	12-Feb	In Class	Exam 1	Ch 1,2,3
	Th	14-Feb	Online	Cons. Fin. Statements and Intercompany Transactions	4
6	T	19-Feb	In Class	Consolidated Financial Statements and Intercompany Transactions (cont.)	4
	Th	21-Feb	Online	Consolidated Financial Statements with Less than 100% Ownership	5
7	T	26-Feb	In Class	Consolidated Financial Statements with Less than 100% Ownership (cont.)	5
	Th	28-Feb	Online	Exam Review	
8	T	5-Mar	In Class	Exam 2	Ch 4, 5
	Th	7-Mar	Online	Accounting for Partnerships	13
9	T	Spring Break (March 11 - 15)			
	Th				
10	T	19-Mar	In Class	Accounting for Partnerships (cont.)	13
	Th	21-Mar	Online	Government Acctg - Fund-Based Financial Statements	9

Week #	Day	Date		Assigned Topic	Chapter
11	T	26-Mar	In Class	Government Acctg - Fund-Based Financial Statements (cont.)	9
	Th	28-Mar	Online	Government Acctg - Government wide financial statements	10
12	T	2-Apr	In Class	Government Acctg - Government wide financial statements (cont.)	10
	Th	4-Apr	Online	Accounting for Not-for-Profit Organizations	11
13	T	9-Apr	In Class	Accounting for Not-for-Profit Organizations (cont.)	11
	Th	11-Apr	Online	Exam Review	
14	T	16-Apr	In Class	Exam 3	Ch 13, 9, 10, 11
	Th	18-Apr	Online	Accounting for Foreign Currency Transactions and Derivatives	7
15	T	23-Apr	In Class	Accounting for Foreign Currency Transactions and Derivatives (cont.)	7
	Th	25-Apr	Online	Other Advanced Topics	Var. Chapters
16	T	30-Apr	In Class	Review for Final Exam	
	Th	2-May	Online	Continued Review for Final Exam	
	T	7-May	In Class	Comprehensive Final Exam - 5pm	