

ACCT 4140 – Advanced and Not-For-Profit Accounting



Course Syllabus and Schedule

This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

Summer 2023 (3 Credit Hours)

Section 1: MTWTH 12:00 PM – 1:50 PM Business Leadership Building Room 140

Professor:

Rick Cazier, Ph.D.

Office: BLB 329P

Office Phone: 940-369-8612

Email: richard.cazier@unt.edu

Office Hours: By appointment

Final Exam date: Friday, June 23, 12:00 pm to 1:50 pm

If this is one of three final exams scheduled for a single day and you intend to invoke your right to have this final exam date and/or time changed, *you are required to provide me with notice of your intention at least one week prior to the last day of class!* Rescheduling the final exam for any other reason is not allowed.

Textbook and Online Resource:

Advanced Accounting 14e with CONNECT (McGraw-Hill), by Hoyle, Schaefer, and Douppnik.
ISBN: 1260247821

You must purchase the Connect Access code to access the e-book. You can register for Connect via the McGraw Hill Connect link in Canvas.

Course Description:

Advanced and Not-for-Profit Accounting (ACCT 4140) focuses on accounting for business combinations, state and local government accounting, and not-for-profit accounting. For each topic, we will discuss both the economic events that accountants must typically record, as well as the generally accepted accounting principles related to recording those events.

Summary of Course Structure:

This course is taught via a combination of online lectures and in-person meetings. We will typically cover two chapters per week, followed by a relatively short exam. I have broken the lecture for each chapter in our course into multiple mini-lectures focused on specific topics. The

general structure of our class begins with watching the lecture videos for a given chapter and submitting answers to lecture questions *prior to the start of the class period in which that chapter is introduced*. We will then work through practice problems in class. You will next work on the chapter's homework problems on your own. Because the 5-week version of this course is fast-paced, we will typically not meet for one scheduled day each week to allow you to catch up on your homework. Although homework is to be completed on an individual basis, you may ask for help via discussion forums on Canvas, via email to the instructor, or in person in class.

In summary, the basic sequence to master the material for each chapter is as follows:

- 1) Watch the mini lectures posted on Canvas and take careful notes of the main points on each slide.
- 2) Submit the answers to the chapter's lecture questions on Canvas before coming to class on the due dates indicated.
- 3) Work through practice problems with the instructor and receive further explanation of the topic in class.
- 4) Work on group assignments in class and finish out of class as necessary.
- 5) Do homework on your own.

Grading:

Professionalism points	20 points
Lecture questions submission	45 points
Individual homework	90 points
Group Assignments	90 points
Exam I	50 points
Exam II	50 points
Exam III	50 points
Exam IV	50 points
Final Exam	<u>100 points</u>
Total	545 points

Final Grade Calculation (based on percentage of total points possible):

A \geq 490 points	327 points \leq D $<$ 381 points
436 points \leq B $<$ 490 points	F $<$ 327 points
381 points \leq C $<$ 436 points	

Earning your desired letter grade is your responsibility and will be the result of earning the necessary point total through the series of quizzes, exams, and other assignments as outlined in the grading scheme above. I do not make arbitrary adjustments to your point total to improve your final grade. It is not my job to preserve your scholarship, your GPA, your future career prospects, or your continuation in the accounting program through adding points to your final score at the end of the semester. The responsibility to achieve your target grade rests squarely with you, the student.

Discussion Board

The Canvas discussion board is the best place to ask questions you encounter regarding course material. You can ask for questions regarding the homework, material covered in the lecture, and any other questions relevant to the class. Your classmates may respond with helpful answers, and Prof Cazier will review the boards frequently to answer any unanswered questions.

Professionalism (20 points)

You're working to become a professional—the classroom is a great place to start. Maintaining a professional demeanor includes extending courtesy in behavior and speech towards those around you. Unprofessional conduct includes use of your smart phone during class and other disruptive behavior. If you need to arrive to class late or leave early, coordinate with me ahead of time.

Failing to have your name tent in front of you for the duration of class may lead to a reduction in professionalism points!

Lecture questions submission (45 points):

Lectures for this course are available as videos uploaded to Canvas. You are strongly encouraged to take notes of the key points from each lecture. In addition, to help ensure you have a grasp of the fundamental concepts from each lecture, you are required to submit answers to basic questions that are answerable from each lecture. Listen for the answers to the lecture questions and complete this assignment as you listen to each lecture. The due dates for these submissions are outlined in the course schedule. ***The deadline for submitting your answers to these questions is before class (11:59 am) on the due date indicated!***

Group assignments (90 points):

You will be assigned to a group of three or four students. Each group will work together in class on assignments which are due by 11:59 pm the day they are assigned. Each assignment is open notes and open book, and you are allowed to seek guidance from the professor. No collaboration is permitted across teams. You will be given time to work on this assignment individually before collaborating as a group. Each assignment is worth ten points. Due dates are indicated in the course schedule. *All group member names should be included in the assignment as long as they contributed to the assignment.*

Examinations (300 points):

There will be five exams: four midterm exams and one final exam. All midterm exams will be given during the normal class time on the day indicated on the syllabus. Exam content is centered predominantly on material explicitly discussed in the lectures and in-class reviews. However, all topics covered in homework problems or in the assigned readings are considered “fair game” for inclusion on an exam. The final exam is cumulative.

All exams are closed book. You may use a **non-programmable** calculator during the exam. Cell phones may **not** be used as calculators.

Make-up exams will only be allowed if you have a University-approved excuse; you must contact me **before** the exam is given, either by email or phone.

Questions and concerns regarding the grading of any of your exams must be raised within one week of receiving your exam score.

Homework Problems on Connect

Working through practice problems is key to mastering the content in ACCT 4140. Your homework problems for each chapter on Connect are due on the dates indicated on the course schedule by 11:59 pm.

Policy on Late Submissions

Assignments submitted late, if accepted at all, will lose points at the discretion of the professor.

UNT POLICIES

Academic Integrity

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale “cutting and pasting” from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams. Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual’s exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless

specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.

Honesty and integrity are very important characteristics of an accountant or any business person. This course has a zero-tolerance policy for academic dishonesty. Academic dishonesty includes cheating, plagiarism, forgery, fabrication, facilitating academic dishonesty, and sabotage. These actions are defined in the UNT Student Academic Integrity Policy, available at <http://policy-dev.unt.edu/policy/06-003>. You can find additional information on academic integrity at <http://facultysuccess.unt.edu/academic-integrity>. Possible penalties for academic dishonesty include a zero grade for the assessment on which the student(s) engaged in academic dishonesty, course grade reduction, and course failure. In general, the penalty for academic dishonesty will be greater than the point value of the assignment in which the student committed the academic integrity violation. The failure to return any part of an exam or scantron at any time you have these materials is an act of academic dishonesty that will result, at minimum, in a grade of zero for that exam. Academic dishonesty on team assignments may result in penalties for all team members. Any grade reduction based on academic dishonesty cannot be made up.

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.

Emergency Evacuation Procedures for Business Leadership Building:

- Severe Weather** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- Bomb Threat/Fire** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or

more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

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

SUCCEED AT UNT

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>. The following are some specific applications of Succeed at UNT for this class. A key to success is persistence.

ACCT 4140, Summer 2023 - Tentative Course Schedule

Shaded rows represent **required** in-class meeting periods.

<u>Date</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments due</u>
Mon	22-May-23	Chapter 1: The Equity Method	Ch 1 group assignment Ch 1 lecture questions
Tues	23-May-23	Chapter 2: Consolidation of Financial Information	Ch 2 lecture questions Ch 2 group assignment
Wed	24-May-23	No class meeting—work on Chapter 1 and 2 homework	Ch 1 and Ch 2 HW
Thu	25-May-23	MATERIAL REVIEW & CHAPTER 1 & 2 EXAM	
Mon	29-May-23	MEMORIAL DAY—NO CLASS MEETING!	
Tues	30-May-23	Chapter 3: Consolidations Subsequent to the Date of Acquisition	Ch 3 group assignment Ch 3 lecture questions
Wed	31-May-23	Chapter 4: Consolidated Financial Statements and Outside Ownership	Ch 4 lecture questions Ch 4 group assignment
Thu	1-Jun-23	MATERIAL REVIEW & CHAPTER 3 & 4 EXAM	Ch 3 and Ch 4 HW
Mon	5-Jun-23	Chapter 5: Consolidated Financial Statements—Intra-Entity Asset Transactions (<i>Asynchronous online class</i>)	Ch 5 group assignment Ch 5 lecture questions
Tues	6-Jun-23	Work on Chapter 5 homework	Ch 5 HW
Wed	7-Jun-23	Chapter 6: Variable Interest Entities, Intra-Entity Debt, and Consolidated EPS (<i>Asynchronous online class</i>)	Ch 6 group assignment Ch 6 lecture questions
Thu	8-Jun-23	Work on Chapter 6 homework	Ch 6 HW
Mon	12-June-23	MATERIAL REVIEW & CHAPTER 5 & 6 EXAM	
Tues	13-June-23	Chapter 16: State and Local Government Accounting—Part I	Ch 16 lecture questions Ch 16 group assignment
Wed	14-June-23	Chapter 17: State and Local Government Accounting—Part II	Ch 17 lecture questions Ch 17 group assignment
Thu	15-June-23	No class meeting—work on Chapter 16 and 17 homework	Ch 16 and Ch 17 HW
Mon	19-June-23	JUNETEENTH—NO CLASS MEETING!	
Tues	20-June-23	MATERIAL REVIEW & CHAPTER 16 AND 17 EXAM	
Wed	21-June-23	Chapter 18: Not-for-Profit Accounting	Ch 18 lecture questions Ch 18 group assignment
Thu	22-June-23	Material Review and Final Exam Review	Ch 18 HW
Fri	23-June-23	FINAL EXAM	