

ACCT 4140 – Advanced and Not-For-Profit Accounting



Instructor Information

Professor:

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Zoom Office Hours: By appointment

Course Description, Structure, and Objectives

Advanced and Not-for-Profit Accounting (ACCT 4140) focuses on accounting for business combinations, state and local government accounting, and not-for-profit accounting. You will also learn about the organization of the Securities and Exchange Commission and receive a brief introduction to hedge 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.

This is an asynchronous course taught via a combination of online lecture videos and homework assignments. We will typically cover one chapter per week. For each week that a new chapter is introduced, the general structure of the week is as follows (all times indicated refer to U.S. Central Time):

- (1) You will first watch the lecture videos for that chapter and submit answers to the associated lecture questions by Tuesday night at 11:59 pm. I suggest starting on this on Monday.
- (2) You will complete and submit the homework assignment for that chapter no later than Thursday night at 11:59 pm. Please refer to the homework help videos I've recorded and posted on Canvas for assistance when you get stuck. It is expected that you will need these homework help videos for the first six chapters of the course.
- (3) You will complete that chapter's practice exam questions no later than Saturday night at 11:59 pm. Unlike the actual exam, the practice exam questions from each chapter are open book and open note and give you a chance to work through problems similar to those you will see on the actual exam. You may want to aim to have these completed earlier in the week, but a Saturday due date offers flexibility in case that's helpful.

Note that although the deadlines for each assignment are staggered throughout the week, you may complete these assignments as early as you would like.

Required/Recommended Materials

Advanced Accounting 15e with CONNECT (McGraw-Hill), by Hoyle, Schaefer, and Doupnik.
ISBN: 9781266847523

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.

How to Succeed in this Course

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/>.

Professor Cazier's additional tips for succeeding in this course:

- Pay attention and try to understand the material from the lecture videos. I've posted transcripts for each video that can help serve as the starting point for your own notes. Highlight in those transcripts what appear to be the key points, and jot down anything you don't understand so you can come back to those points later.
- Once you're done watching the lecture videos, go through the learning objectives listed at the top of the video transcript. Practice explaining each learning objective so that someone who didn't watch the video could understand it. If you can't explain the point adequately, then you don't understand it yourself.
- Practice, practice, and practice working through problems as much as possible. In addition to your assigned homework problems, there are lots of practice problems I've posted to McGraw Hill. Being able to answer these questions is a skill, somewhat akin to playing the piano or throwing a baseball. You'll never master it just by watching someone else do it. You've got to practice working through these on your own!
- If you find yourself getting lost at any point, email me with any questions. We can hold online office hours via Zoom by appointment. Don't let yourself fall behind with the material!

Assessing Your Work

You can earn up to 670 possible points in this course from the following assignments and assessments:

Syllabus questions assignment	10 points
Hedge accounting assignment	10 points
Lecture questions submission	50 points
Homework assignments	100 points
Weekly practice exam questions	100 points
Midterm Exam I	100 points
Midterm Exam II	100 points
Midterm Exam III	100 points
Final Examination	<u>100 points</u>
Total	670 points

Final Grade Calculation (based on of total points earned):

A \geq 603 points	402 points \leq D < 469 points
536 points \leq B < 603 points	F < 402 points
469 points \leq C < 536 points	

Earning your desired letter grade is your responsibility and will be the result of earning the necessary point total through the series of homework, 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.

Syllabus Questions Submission (10 points)

Your first assignment is to answer the questions relating to the course syllabus posted on Canvas. This is due by 11:59 pm on the first day of the semester!

Hedge Accounting Assignment (10 points):

You will have one assignment relating to hedges and hedge accounting due at the end of the semester. The purpose of this assignment is to help you gain more familiarity with how companies use derivatives to protect themselves from common risks, as well as the special accounting rules companies may follow to account for those derivatives.

Lecture questions submission (50 points)

Lectures for this course are available as videos uploaded to Canvas. 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. These lecture questions are posted in each week's module on Canvas. After each lecture (or set of lectures in the chapter), answer the related Canvas lecture questions. This is an open-note assignment and isn't designed to be difficult if you pay attention in the lecture. You will have 11 lecture question submissions due, and your lowest score will be dropped. ***The deadline for submitting your answers to these questions is 11:59 pm each Tuesday!***

Weekly Practice Exam Questions (100 points)

Homework problems are often a little more involved than the problems I can put on an exam. To help you prepare for exam-like questions, you must answer a series of practice exam questions from each chapter. These are due by 11:59 pm on the second day each chapter is covered in the course calendar. Each practice exam assignment is worth 10 points. Because these are practice questions, these are untimed, open notes, and open book. You can try the practice exam questions as many times as you would like before the due date, and we will take your highest score.

Homework (100 points)

Homework for each assigned chapter is due by 11:59 pm on Wednesdays. For the first 6 chapters (relating to business combinations and consolidation accounting), I have posted homework problem help videos that walk you through how to do the more challenging problems. After chapter 6, the material becomes less quantitative and complex, and hence I do not offer homework help videos for later chapters. Each homework assignment is worth 10 points. You will have 11 homework assignments due, but your lowest will be dropped.

Examinations (400 points):

There will be four exams: three midterm exams and one final exam. All midterm exams will be given via Canvas using Respondus Monitor. Exam content is centered predominantly on material explicitly discussed in the lectures. 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. Your online exams will have a calculator enabled within the Lockdown Browser. You may not use any other calculator during the exam.

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.

Policy on Late Submissions

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

Using Canvas Lockdown Browser

Disregarding the below instructions is grounds for, at a minimum, receiving a zero on the exam, and possibly an F in the course, as these safeguards are the only way to ensure secure and fair exams are in place for all students.

HOW TO ACCESS THE EXAM

1. Download Pearson Lockdown Browser using the link in Canvas.
2. In a normal browser such as Google Chrome, enter our Canvas course.
3. Click the Exam, and enter the password.
4. Click Start Test. A pop-up will come up – click to “Open LockDown Browser OEM.” (You may have to enable pop-ups.)
5. Follow prompts for a webcam/microphone check, read and follow the instructions and guidelines, and take a photo of yourself and your ID.
6. Lastly, and most importantly, **record a clear environment check video that shows ALL OF THE ITEMS IN THE BELOW INSTRUCTIONS.**
7. You may *NOT* have any of the following on your desk/in your near vicinity: cell phone, tablet, digital watch, headphones, additional laptop/computer/monitor (besides the one you are using to take the exam), any Bluetooth device, papers, textbook, notes, “cheat sheet,” or any other similar items.

ENVIRONMENT CHECK INSTRUCTIONS – *IMPORTANT*

Carefully move your laptop/webcam to show each of the following *clearly, for several seconds each*:

- **Phone** – Please show your cell phone, and show yourself standing up and putting your phone on the other side of the room/out of reach. Do not go back to get the phone at any point.
- **Desk** – Show your entire desk/table surface, which should be completely clear except for your ID and blank scratch paper. No drinks, snacks, or dishes are allowed. (Do not take the exam on your bed or couch. It should be taken on a flat surface like a desk or table.)

- **Both Sides of Scratch Paper** –Your scratch paper must be blank, and you must show it! (Do not have more than two pieces of scratch paper, and show the front/back of each one.)
- **All Four Walls Around You** – Behind you, in front of you, to your right side, and to your left side. I should have a clear shot of each of the walls – including the one you are facing.
- **Floor** – Show that the floor around you/under your desk/behind your chair is clear of any objects.

After completing your environment check, you will be able to start the exam, and your allotted time will start. Please remember the following as you take the exam:

- **Keep your face in the frame throughout the exam.** While you can look down at your scratch paper to work, you should not be excessively looking over to the side or away from the screen/scratch paper. Your face should be visible in the camera during the entire exam.
- **Make sure the lighting is reasonably good, and do not attempt to cover your camera at any time.** Make sure you don't have light behind you in a way that is silhouetting you so it is difficult to see you. Covering your camera is prohibited and will result in an automatic zero.
- **Remember this exam is completely closed-book.** You are strictly prohibited from referring to notes/textbook/other materials, utilizing electronic devices, communicating with anyone, and accessing any outside sources.
- **Do not communicate with anyone during the exam.** Unless absolutely unavoidable, there should not be other people in the room with you when taking the exam.
- **Avoid bathroom breaks if possible.** Please use the restroom before the exam, and notify me if you have circumstances necessitating a break.
- **At the end of the exam, please show both sides of your scratch paper again.** I will check your scratch paper to ensure that you are only writing down scratch work as you take the exam. You are not allowed to write down full questions, answer choices, etc., as these could be shared with future students.

****If something unexpected occurs, don't panic. Explain to the camera what is going on, and take care of what needs to be done. When you return, quickly show your environment again to show that nothing has changed and your exam environment is still secure.**

Please note that I do not need to prove that you cheated in order to give a zero. I only need to prove that you did not follow the instructions given.

Other Policies

Americans with Disabilities Act (ADA)

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time; however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information,

refer to the [Office of Disability Access](http://www.unt.edu/oda) website (<http://www.unt.edu/oda>). You may also contact ODA by phone at (940) 565-4323.

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.

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

ACCT 4140

Fall 2025 Tentative Course Schedule

Week	Chapter	Day	Assignments <i>due</i> by 11:59 pm!
Week 1 8/18/25 - 8/23/25	Chapter 1: The Equity Method	Tue	Syllabus questions assignment Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 2 8/25/25 - 8/30/25	Chapter 2: Consolidation of Information	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 3 9/1/25 – 9/6/25	Chapter 3: Consolidations Subsequent to the Date of Acquisition	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 4 9/8/25 – 9/13/25	Midterm Exam I Online Review (Chapters 1-3) Midterm Exam to be taken anytime on Thursday		
Week 5 9/15/25 - 9/20/25	Chapter 4: Consolidated Financial Statements and Outside Ownership	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 6 9/22/25– 9/27/25	Chapter 5: Consolidated Financial Statements-- Intra-Entity Asset Transactions	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 7 9/29/25 – 10/4/25	Chapter 6: Variable Interest Entities, Intra-Entity Debt, and Consolidated EPS	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 8 10/6/25 – 10/11/25	Midterm Exam II Online Review (Chapters 4-6) Midterm Exam to be taken anytime on Thursday		
Week 9 10/13/25 – 10/18/25	Chapter 12: Financial Reporting and the Securities and Exchange Commission	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 10 10/27/25 - 11/1/25	Chapter 16: Accounting for State and Local Governments (Part I)	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 11 11/3/25 – 11/8/25	Chapter 17: Accounting for State and Local Governments (Part II)	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 12 11/10/25 – 11/15/25	Chapter 18: Accounting and Reporting for Private Not-for-Profit Entities	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Weekly practice exam questions
Week 13 11/17/25 – 11/22/25	Midterm Exam III Online Review (Chapters 12, 16, 17, and 18) Midterm Exam to be taken anytime on Thursday		
Week 14 11/17/25 – 11/22/25	Derivatives and Hedge Accounting	Tue	Lecture questions assignment
		Thu	Connect Homework
		Sat	Hedge accounting assignment

Week 15 11/24/25 – 11/29/25	Thanksgiving Break
Week 16 12/1/25- 12/4/25	Online Final Exam Review
Final Exam Date: Monday, December 8, 2025, anytime on Respondus	