

University of North Texas at Dallas
Spring 2013
SYLLABUS

Course Abbreviation/Number/Title/Semester Hrs	
ACCT 4140D 090: Advanced Accounting Principals 3Hrs	
Department of	Division of Urban and Professional Studies
Instructor Name:	<i>Patricia Wynn, CPA, CMA, CGMA</i>
Office Location:	<i>7400 Houston School Road Adjunct Room</i>
Office Phone:	
Email Address:	<i>Patricia.Wynn@unt.edu</i>
Office Hours:	Mondays 6-7
Virtual Office Hours:	<i>After 8 pm</i>
Classroom Location:	<i>DAL2 Room 241</i>
Class Meeting Days & Times:	Mondays– 07:00-09:50 pm
Course Catalog Description:	Financial accounting treatment of business combinations and consolidations; foreign currency transactions; and multinational, partnership, governmental, and not-for-profit accounting.
Prerequisites:	ACCT 3120
Co-requisites:	
Required Text:	South-Western <u>Advanced Accounting, 11th Edition</u> by Fischer, Taylor & Cheng
Recommended Text and References:	
Access to Learning Resources:	UNT Dallas Library: Phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com
Course Goals or Overview:	
	The goal of this course is to provide a detailed exposure to the financial accounting treatment of business combinations and consolidations; foreign currency transactions; and multinational, partnership, governmental, and not-for-profit accounting.
Learning Objectives/Outcomes: At the end of this course, the student will	
1	Define key concepts of the financial accounting treatment of business combinations and consolidations.
2	Define key concepts of accounting for intercompany transactions.
3	Be able to account for foreign currency transactions.
4	Be able to understand the formation of partnerships, accounting for activities, and ownership changes.
5	Define key concepts of governmental accounting including the General Fund and Account Groups (other Governmental funds, proprietary funds, and fiduciary funds).
6	Be able to understand financial reporting issues.

Course Outline

This schedule is subject to change by the instructor. The instructor will communicate any changes to this schedule by email.

TOPICS	TIMELINE
1. An Introduction to Business Combinations-Chapter 1	January 14, 2013
2. Martin Luther King, Jr. Holiday	January 21, 2013
3. Consolidated Statements-Date of Acquisition-Chapter 2	January 28, 2013
4. Consolidated Statements-Subsequent to Acquisition-Chapter 3	February 4, 2013
5. Intercompany Transactions-Merchandise, Plant Assets-Chapter 4	February 11, 2013
6. International Accounting Environment-Chapter 9	February 18, 2013
7. Foreign Currency Transactions-Chapter 10	February 25, 2013
8. Translation of Foreign Financial Statements-Chapter 11	March 4, 2013
9. Spring Break	March 11, 2013
10. Midterm Exam	March 18, 2013
11. Partnerships-Characteristics, Formation, and Activities-Chapter 13	March 25, 2013
12. Partnerships-Ownership Changes and Liquidations-Chapter 14	April 1, 2013
13. Governmental Accounting-The General Fund & Account Groups-Chapter 15	April 8, 2013
14. Governmental Accounting: Other Funds-Chapter 16	April 15, 2013
15. Financial Reporting Issues-Chapter 17	April 22, 2013
16. Debt Restructuring, Corporate Reorganization & Liquidations-Chapter 21	April 29, 2013
16. Final Exam	May 6, 2018

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exams – Four examinations will be given this semester. The tentative dates for each exam are indicated above.

Assignments – The homework assignments will be assigned for the following chapter will not be picked up for a grade. However, the exams will be based on these homework assignments so it is highly recommended that you complete these assignments prior to the lecture on each chapter. We will go over select problems during the class lecture. **Please note that I reserve the right to begin picking up homework assignments for a grade if I feel students are coming to class unprepared. I will give one class period notice before implementing such a change.**

Individual Readiness Assessment Tests- During the semester there will be readiness assessment tests prior to the discussion of each chapter. These tests are meant to gauge an individual's self-study of the assigned material. The tests will be multiple-choice or T/F questions on the current chapter.

Class Participation – My objective is to conduct class in a manner that facilitates discussion about the application of tax laws and tax planning. While my responsibility is to “teach” the class, I believe that learning is the responsibility of everyone in the class. I like class discussions to be interactive and informal. My hope is that by each of us contributing to the class discussions, a high level of understanding of the material may be achieved. Class participation will be gauged on an individual basis.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Mid Term Exam	100	100
Class Participation/ Discussion	50	50
Final Exam	100	100
Total:		250

Grade Determination:

- A = 250 – 225 pts; i.e. 90% or better
- B = 224 – 200 pts; i.e. 80 – 89 %
- C = 199 – 175 pts; i.e. 70 – 79 %
- D = 174 – 150 pts; i.e. 60 – 69 %
- F = 149 pts or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation. Grades assigned before an accommodation is provided will not be changed, as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call Laura Smith at 972-780-3632.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) 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 SETE to be an important part of your participation in this class.

Assignment Policy:

Any student who is absent from classes for the observance of a religious holy day will be allowed to make-up an examination or complete an assignment scheduled for that day within a reasonable time after the absence. Please check your calendars and notify me in writing no later than the fourth class day of the semester.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic_Integrity.pdf for complete provisions of this code.

In addition, all academic work submitted for this class, including exams, papers, and written assignments should include the following statement:

On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions, which violate the Code of Student Conduct, will be referred to the Office of Student Life, as the instructor deems appropriate.