

**University of North Texas at Dallas
Independent
Study
Fall 2014
SYLLABUS**

ACCT 4140D 090: Advanced Accounting Principles		3 Hours
Department of	Accounting	Division of
		Business and Public Leadership
Instructor Name:	John Rowland, MBA, MPA, BA, BS	
Office Location:	N/A	
Office Phone:	316-619-1643	
Email Address:	Pnx1@cox.net or John.Rowland@UNT.edu ,	
Office Hours:	By appointment	
Virtual Office Hours:	Available via email, text, or phone	
Classroom Location:	Internet	
Class Meeting Days & Times:	Internet	
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:	Advanced Accounting, 11 th Edition by Fischer, Taylor & Cheng ISBN-13:978-0-538-48028-4 ISBN-10: 0-538-48028-9	
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@fhcg.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 have the skills to:		
1	Apply key concepts of the financial accounting treatment of business combinations and consolidations.	
2	Employ key concepts of accounting for intercompany transactions.	
3	Apply standards to accurately account for foreign currency transactions.	
4	Determine the appropriate formation of partnerships, accounting for activities, and ownership changes.	
5	Analyze and apply key concepts of governmental accounting including the General Fund and Account Groups (other Governmental funds, proprietary funds, and fiduciary funds).	
6	Identify and resolve financial reporting issues.	
7	Critically analyze business situations to determine appropriate actions to achieve optimum results.	
8	Function as an effective member of a team required to achieve specific results.	

Course Outline

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

Chapters	Assignments	Dates
1. Chapter 1 Business Combinations & Chapter 2 Consolidated Statements: Date of Acquisition	<p>Understanding the Issues: 1-1, 1-2, & 1-3.</p> <p>Exercises: 1-1, 1-2, 1-3, 1-4, & 1-5.</p> <p>Appendix Exercise: 1A-1.</p> <hr/> <p>Understanding the Issues: 2-1, 2-2, and 2-3.</p> <p>Exercises: 2-1, 2-2, 2-3, 2-4, & 2-5.</p> <p>Appendix Exercise: 2A-1.</p>	August 25, 2014
2. Labor Day Holiday		September 1, 2014
3. Chapter 3 Consolidated Statements & Chapter 4 Intercompany Transactions	<p>Understanding the Issues: 3-1, 3-2, & 3-3.</p> <p>Exercises: 3-1, 3-2, & 3-3.</p> <p>Appendix Exercise: 3B-1.</p> <hr/> <p>Understanding the Issues: 4-1 & 4-2.</p> <p>Exercises: 4-1, 4-2, & 4-3.</p>	September 8, 2014
4. Chapter 5 Intercompany Transactions: Bonds and Leases & Chapter 6 Cash Flows, EPS, and Taxation	<p>Understanding the Issues: 5-1 & 5-2.</p> <p>Exercises: 5-1 & 5-6.</p> <hr/> <p>Understanding the Issues: 6-1 & 6-2.</p> <p>Exercises: 6-1.</p>	September 15, 2014
5. Exam 1. Chapters 1 through 6. Chapter 9, International Accounting Environment	<p>Understanding the Issues: 9-1, 9-2, & 9-3.</p> <p>Exercises: 9-1, 9-2, & 9-4.</p>	September 22, 2014

<p>6. Chapter 10 Foreign Currency Transactions</p>	<p>Understanding the Issues: 10-1, 10-2, 10-3, & 10-4.</p> <p>Exercises: 10-1, 10-2, 10-3, & 10-7.</p> <p>Problems: 10-1.</p>	<p>September 29, 2014</p>
<p>7. Chapter 13 Partnerships: Characteristics, Formation, and Accounting for Activities</p>	<p>Understanding the Issues: 13-1, 13-2, 13-3, & 13-4.</p> <p>Exercises: 13-1, 13-2, 13-3, 13-4, 13-5.</p> <p>Problems: 13-3.</p>	<p>October 6, 2014</p>
<p>8. Chapter 14 Partnerships: Ownership Changes and Liquidations</p>	<p>Understanding the Issues: 14-1, 14-2, 14-3, & 14-4.</p> <p>Exercises: 14-1, 14-2, 14-3, 14-4, & 14-9.</p> <p>Problems: 14-5.</p>	<p>October 13, 2014</p>
<p>9. Exam 2. Chapters 9, 10, 13, & 14.</p> <p>Chapter 15 Governmental Accounting: The General Fund and the Accounting Groups</p>	<p>Understanding the Issues: 15-1, 15-2, 15-3, 15-4, & 15-5.</p> <p>Exercises: 15-1, 15-2, 15-3, 15-4, 15-5, 15-6, 15-7, 15-8, 15-9, & 15-10.</p> <p>Problems: 15-1.</p>	<p>October 20, 2014</p>
<p>10. Chapter 16 Governmental Accounting: Other Governmental Funds, Proprietary Funds, and Fiduciary Funds</p>	<p>Understanding the Issues: 16-1, 16-2, 16-3, -16-4, & 16-5.</p> <p>Exercises: 16-1, 16-2, 16-3, 16-4, 16-5, 16-6, 16-7, & 16-8.</p> <p>Problems: 16-3.</p>	<p>October 27, 2014</p>
<p>11. Chapter 17 Financial Reporting Issues</p>	<p>Understanding the Issues: 17-1, 17-2, 17-3, 17-4, & 17-5.</p> <p>Exercises: 17-1, 17-2, 17-3, 17-4, & 17-5.</p> <p>Problems: 17-2.</p>	<p>November 3, 2014</p>
<p>12. Chapter 18 Accounting for Private Not-for-Profit Organizations</p>	<p>Understanding the Issues: 18-1, 18-2, 18-3, 18-4, & 18-5.</p> <p>Exercises: 18-1, 18-2, 18-3, 18-4, & 18-5.</p> <p>Problems: 18-1</p>	<p>November 10, 2014</p>

<p>13. Chapter 19 Accounting for Not-for-Profit Colleges and Universities and Health Care Organizations</p>	<p>Understanding the Issues: 19-1, 19-2, 19-3, 19-4, & 19-5.</p> <p>Exercises: 19-1, 19-2, 19-3, 19-4, 19-5, 19-6, 19-7, 19-8, 19-9, 19-10, 19-11, & 19-12.</p>	<p>November 17, 2014</p>
<p>14. Exam 3. Chapters 15 through 19. Chapter 20 Estates & Trusts</p>	<p>Understanding the Issues: 20-1, 20-2, & 20-3.</p> <p>Exercises: 20-1, 20-2, 20-3, 20-4, & 20-5.</p> <p>Problems: 20-1.</p>	<p>November 24, 2014</p>
<p>15. Chapter 21 Debt Restructuring, Corporate Reorganizations, and Liquidations</p>	<p>Understanding the Issues: 21-1, 21-2, 21-3, & 21-4.</p> <p>Exercises: 21-1, 21-2, 21-3, 21-4, & 21-5.</p> <p>Problems: 21-1.</p>	<p>December 1, 2014</p>
<p>16. Research Paper Due</p>	<p>In Class Meeting TBD. We will meet to discuss the Research Paper.</p>	<p>December 8, 2014</p>

Course Evaluation Methods

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

Exams – Written tests designed to measure knowledge of presented course material.

Homework – Weekly Assignments to measure knowledge of course material.

Research Project –Assignment designed to measure ability to apply presented course material.

Grading Matrix:

Instrument	Points Assigned	Total	% of Total
3 Exams	100	300	60%
Research Paper	100	100	20%
Homework	100	100	20%
Total:		500	100%

Grade Determination:

A = 450–500 points 90% >

B = 400–449 points 80%–89%

C = 350–399 points 70%–79%

D = 300–349 points 60%–69%

F = 299 points 59% <

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 which can be obtained from the Student Affairs Office. Faculty are not authorized to make determinations pertaining to disabilities. Grades assigned before an accommodation is provided will not be changed, as accommodations are not retroactive. For more information, visit the Student Affairs Office, Suite 200, Building 2 or call 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:

Homework assignments are designed to assist in understanding the chapter material. Your efforts with homework will be evident in your exam grades. You must read the chapter assignment. If you are not prepared you will not be able to learn.

Research:

Research will be on an assigned topic and due on the assigned date. Papers will be submitted in APA format, with a minimum of five (5) sources properly cited in the text. Length will be at least 15 double-spaced pages, including footnotes. Research paper should be addressed as if it were presented to an Elected Board of City Officials.

Exam Policy:

Exams should be taken the week scheduled, Monday through Friday. Options are: with the Instructor or by Proctor at the University Campus by arrangement. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Homework Policy:

Homework is due the following week it is assigned. For example: Homework assigned Monday, August 25th is due by the following Monday, September 1st by 5:00 PM CST. Homework may be Emailed to the Instructor or given to a Proctor at the University by arrangement. Late homework will not be accepted.

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 keep in mind the following statement: **“On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.”**