INSTRUCTOR: John L. Abernathy, Ph.D., CPA
MEETING TIME: Online
CLASS LOCATION: Online
OFFICE: BLB 329L
OFFICE EMAIL: john.abernathy@unt.edu *I will reply to all emails within 24 hours*
OFFICE PHONE: 940-565-3093
OFFICE HOURS: Online by appointment or in office by appointment. There will be NO OFFICE HOURS ON THE DAY OF AN EXAM!!
PREREQUISITES: ACCT 3120 with a grade of C or better.

COURSE GOALS & RATIONALE

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 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.

Students who procrastinate and then attempt to memorize the material just before an exam will typically be frustrated with their results. Ultimately, accounting is not the right profession for those who only want to “get by.” You need to have an appetite to learn as well as the willingness to put forth the necessary work to learn the underlying course concepts rather than simply memorizing selected exercises and terms.

Course-level Outcomes

Upon successful completion of this course, the learner will be able to...

<table>
<thead>
<tr>
<th>Outcome 1</th>
<th>Evaluate intercompany investments and account categorize those investments based on level of control.</th>
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<tbody>
<tr>
<td>Outcome 2</td>
<td>Create consolidated financial statements at the date of acquisition and in years subsequent to the date of acquisition.</td>
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<tr>
<td>Outcome 3</td>
<td>Account for the formation of a partnership, changes in ownership, allocation of profit and dissolution of the partnership.</td>
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<tr>
<td>Outcome 4</td>
<td>Prepare and evaluate government-wide and not-for-profit organization financial statements according to fund accounting.</td>
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</tbody>
</table>
REQUIRED MATERIALS


myBusinessCourse subscription:

www.myBusinessCourse.com is a web-based learning and assessment program associated with the course textbook.
Access to this website is free with the purchase of a new textbook or eBook at https://cambridgepub.com/book/advanced-accounting-3rd#purchase
If you have a used text you may purchase myBusinessCourse access at www.mybusinesscourse.com
To access your course, you need to do the following:

• Visit https://mybusinesscourse.com/?code=6970-29913
• Click “Enroll” and create an account or login
• Enter new book purchase code or select “Purchase Access”
• Course ID: 6970-29913
• Course Name: ACCT 4140 - Advanced Accounting
• User Guide: https://mybusinesscourse.com/user_guide

To contact Student Support directly, please visit: https://mybusinesscourse.com/support
(or click the “Support” button in myBusinessCourse to submit a help ticket)

myBusinessCourse.com Student Support phone: 630-504-0505

CANVAS LEARNING MANAGEMENT SYSTEM

Canvas and its hosting infrastructure are designed for maximum compatibility and minimal requirements.

Screen Size:
Canvas is best viewed at a minimum resolution of 800x600. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.

Operating Systems:
Windows 7 and newer
Mac OSX 10.6 and newer
Linux - chromeOS

Mobile Operating System Native App Support
iOS 7 and newer (versions vary by device)
Android 4.2 and newer

Computer Speed and Processor
Use a computer 5 years old or newer when possible
1GB of RAM
2GHz processor

Internet Speed
Along with compatibility and web standards, Canvas has been carefully crafted to accommodate low bandwidth environments.
Minimum of 512kbps
**Screen Readers**
Macintosh: VoiceOver (latest version for Safari)
PC: JAWS (latest version for Internet Explorer)
PC: NVDA (latest version for Firefox)
There is no screen reader support for Canvas in Chrome

**UNT TECHNICAL SUPPORT**

Student Helpdesk:
UIT Helpdesk [http://it.unt.edu/helpdesk](http://it.unt.edu/helpdesk)
Sage Hall 330D
940-565-2324
Sunday: noon–midnight
Monday-Thursday: 8 a.m.–midnight
Friday: 8 a.m.–8 p.m.
Saturday: 9 a.m.–5 p.m.
helpdesk@unt.edu

**GRADING**

**Exams:**
Exam 1 55 points
Exam 2 55 points
Exam 3 55 points
Final Exam 55 points

**Assignments:**
Discussion/participation 4 points
Pre-chapter quizzes 24 points
Homework 104 points
Final chapter quizzes 48 points

**Total points** 400 points

A = 360 - 400
B = 320 - 359
C = 280 - 319
D = 240 - 279
F = below 240

**ASSIGNMENTS:**

**Mybusinesscourse:** The majority of the class will be held in your mybusinesscourse account. There, you will have the ability to read the ebook, see guided problem examples, complete homework, and take a final chapter quiz to assess your mastery of the chapter.

**Discussion/participation:** While this class will be conducted online, interaction and active learning are necessary to master the material. Each student will be required to post in the Canvas forum. Topics will vary by chapter and instructions will be provided for each module. This will comprise 4 of 400 points, or 1 percent of the final overall grade.

**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 (See Exhibit I for specific dates.) These quizzes are not timed, and you have 2 attempts at each quiz. There are 9 pre-chapter quizzes assigned, each worth 3 points. I will use your highest eight (8) pre-chapter
quiz grades in calculating the pre-chapter quiz portion of your grade. These assignments will comprise 24 out of 400 or (approximately 6.0%) of your final 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 date listed on Exhibit 1. There are 9 homework assignments worth 13 points each. The homework assignments are not timed, and you will have 3 attempts to complete the homework. I will use your highest eight (8) homework grades in calculating the Homework portion of your grade (104 points possible). These assignments will comprise approximately 26% of your final grade. **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 Exhibit I for specific dates.) The final chapter quizzes are timed and you get one opportunity to take the quiz. There are 9 pre-chapter quizzes assigned, each worth 6 points. I will use your highest eight (8) pre-chapter quiz grades in calculating the pre-chapter quiz portion of your grade. These assignments will comprise 54 out of 400 or (approximately 12.0%) of your final 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 55-point exams and a 55-point final exam. Exams cover material from the textbook, chapter quizzes, and assigned homework problems. The midterm exams will be given on campus. Exam dates and times listed in the schedule are subject to change. Departmental calculators will be provided for the exam. 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 the student does not take the regular exam and does not have a valid excused absence. I will be the sole authority in what constitutes an excused absence, however, examples would include serious illness of the student or a close family member 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.) Students must provide notice in advance of the originally scheduled exam, if possible, but in no case more than one week 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 online with exams given in person. The class is divided into 9 modules, each representing one chapter. For each module, students should read the chapter and complete the pre-chapter quiz. This is designed to provide an ‘active’ reading of the material. Students should then watch the electures 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. After completing the chapter, students will complete a chapter final quiz. Exams will be given on campus at times listed on the class schedule. This class will be fast paced and very demanding. I expect that this class will require a commitment of approximately 3-4 hours per day. 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. In other words, you cannot complete all of the material in one day. The class is designed to follow what a face-to-face class would be like.
## CLASS SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Topics</th>
<th>Related Modules</th>
<th>Assignments</th>
</tr>
</thead>
</table>
| 1    | 5/14-5/20| Accounting for intercorporate investments/Introduction to Consolidation| Module 1        | Chapter 1
|      |          |                                                                       | Module 2        | Chapter 2                 |
| 2    | 5/21-5/27| Consolidated financial statements subsequent to acquisition           | Module 3        | Chapter 3
|      |          |                                                                       |                 | Exam 1 – May 25           |
| 3    | 5/28-6/3 | Consolidated financial statements and intercompany transactions       | Module 4        | Chapter 4                 |
| 4    | 6/4-6/10 | Consolidated Financial statements with less than 100% ownership        | Module 5        | Chapter 5                 |
| 5    | 6/11-6/17| Accounting for partnerships                                            | Module 6        | Chapter 13
|      |          |                                                                       |                 | Exam 2 – June 15          |
| 6    | 6/18-6/24| Government accounting: fund-based financial statements/Government    | Module 7        | Chapter 9                 |
|      |          | accounting: government-wide financial statements                      | Module 8        | Chapter 10                |
| 7    | 6/25-7/1 | Accounting for not-for-profit organizations                          | Module 9        | Chapter 11                |
|      |          |                                                                       |                 | Exam 3 – June 29          |
| 8    | 7/2-7/6  | Review                                                                | Final Exam      | Final Exam July 6         |

## MODULE OVERVIEW

<table>
<thead>
<tr>
<th>Module</th>
<th>Module Objective</th>
<th>Learning Materials</th>
<th>Learning Activities And Interactions</th>
<th>Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Module One</strong></td>
<td>Determine the accounting method used for various intercorporate investments. Account for business combinations using the acquisition method. Account for intercorporate investments using the equity method.</td>
<td>Chapter 1 Accounting for intercorporate investments/Introduction to Consolidation Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td><strong>Module Two</strong></td>
<td>Determine when consolidated financial statements must be prepared. Prepare consolidated financial statements on the date of acquisition. Measure the value of assets, liabilities (including deferred taxes) and goodwill in business combinations on the date of acquisition.</td>
<td>Chapter 2 Accounting for intercorporate investments/Introduction to Consolidation continued Participate in eLectures at myBusinessCourse.com</td>
<td>Participate in eLectures Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
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<tr>
<td>Module Three</td>
<td>Prepare consolidated financial statements subsequent to the date of acquisition when the parent uses the equity method to account for its equity investment. Prepare consolidated financial statements subsequent to the date of acquisition when the parent uses the cost method to account for its equity investment.</td>
<td>Chapter 3 Consolidated financial statements and intercompany transactions Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board Participate in course survey</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td>Module Four</td>
<td>Identify intercompany transactions that affect the consolidation process. Compile consolidated financial statements after eliminating the effect of intercompany transactions.</td>
<td>Chapter 4 Consolidated financial statements and intercompany transactions continued. Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td>Module Five</td>
<td>Apply consolidation process when the parent owns less than 100% of the subsidiary. Allocate income between parent and noncontrolling interests.</td>
<td>Chapter 5 Consolidated financial statements with less than 100% ownership Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td>Module Six</td>
<td>Determine capital balances for partners upon formation, changes in ownership and dissolution of the partnership. Allocate profit and loss to the partner capital accounts.</td>
<td>Chapter 13 Accounting for partnerships Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
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<tr>
<td>Module Seven</td>
<td>Evaluate fund accounting and. Prepare fund accounting journal entries Compile fund financial statements.</td>
<td>Chapter 9 Accounting for governmental and not-for-profit organizations Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td>Module Eight</td>
<td>Interpret the Comprehensive Annual Financial Report Prepare and evaluate government-wide financial statements.</td>
<td>Chapter 10 Accounting for governmental and not-for-profit organizations continued Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
<tr>
<td>Module Nine</td>
<td>Compile financial statements for not-for-profit organizations.</td>
<td>Chapter 11 Accounting for governmental and not-for-profit organizations continued Participate in eLectures at myBusinessCourse.com</td>
<td>Complete guided examples Complete Homework Engage in online discussion board</td>
<td>Reading Quiz Chapter Quiz</td>
</tr>
</tbody>
</table>

**NETIQUETTE**

Netiquette is a set of rules for behaving properly online. Something about cyberspace makes it easy for people to forget that they are interacting with other real people. The following bullet points cover some basics to communicating online:

- Be sensitive to the fact that there will be cultural and linguistic backgrounds, as well as different political and religious beliefs, plus just differences in general.
- Use good taste when composing your responses in Discussion Forums. Swearing and profanity is also part of being sensitive to your classmates and should be avoided. Also consider that slang can be misunderstood or misinterpreted.
- Don’t use all capital letters when composing your responses as this is considered “shouting” on the Internet and is regarded as impolite or aggressive. It can also be stressful on the eye when trying to read your message.
• Be respectful of your others’ views and opinions. Avoid “flaming” (publicly attacking or insulting) them as this can cause hurt feelings and decrease the chances of getting all different types of points of view.
• Be careful when using acronyms. If you use an acronym it is best to spell out its meaning first, then put the acronym in parentheses afterward, for example: Frequently Asked Questions (FAQs). After that you can use the acronym freely throughout your message.
• Use good grammar and spelling, and avoid using text messaging shortcuts.

COURSE EXPECTATIONS

As the instructor in this course, I am responsible for:
• Providing course materials that will assist and enhance your achievement of the stated course goals, guidance,
• Providing timely and helpful feedback within the stated guidelines,
• Assisting in maintaining a positive learning environment for everyone.

As a student in this course, you are responsible for:
• Reading and completing all requirements of the course in a timely manner,
• Working to remain attentive and engaged in the course and interact with your fellow students,
• Assisting in maintaining a positive learning environment for everyone.

ADA STATEMENT

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 Accommodation (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 see the Office of Disability Accommodation website at http://www.unt.edu/oda - You may also contact them by phone at 940.565.4323.

IMPORTANT NOTICE FOR F-1 STUDENTS TAKING DISTANCE EDUCATION COURSES - FEDERAL REGULATIONS


The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student’s physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student’s course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student’s full course of study requirement.

UNIVERSITY OF NORTH TEXAS COMPLIANCE

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student’s responsibility to do the following:
(1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.

(2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email internationaladvising@unt.edu) to get clarification before the one-week deadline.

ACADEMIC DISHONESTY

Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam. Any grade reduction based on academic dishonesty cannot be made up in any way. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a) use of any unauthorized assistance in taking quizzes, tests, or examinations; b) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c) the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d) dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e) any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a) the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; or b) the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

For more information on the UNT academic integrity policy see:
http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf

Academic integrity information is also available at: http://vpaa.unt.edu/academic-integrity.htm

RETENTION OF STUDENT RECORDS

Student records pertaining to this course will be maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about students’ records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university’s policy in accordance with those mandates at the following link:
http://essc.unt.edu/registrar/ferpa.html

EMERGENCY NOTIFICATION & 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). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at http://www.my.unt.edu. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

Access to Information – Eagle Connect:

Your access point for business and academic services at UNT occurs within the my.unt.edu site
http://www.my.unt.edu

All official communication from the university will be delivered to your Eagle Connect account.

For more information, please visit the website that explains Eagle Connect and how to forward your e-mail:
http://eagleconnect.unt.edu/
SUCCEED AT UNT

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow, and, 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:

**Show Up:** Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed.

**Find Support:** Free assistance is available in the Accounting Lab in room BLB 135. Make an appointment at http://www.cob.unt.edu/lab/tutor.php.

**Take Control:** Be aware of your current grade and make corrective actions if it is unsatisfactory.

**Be Prepared:** Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class.

**Get Involved:** Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.

**Be Persistent:** This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.