

ACCT 6270-U01 & U90
Accounting for Business Combinations,
Governmental and Not-for-Profit Entities
(Fall 2017)

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Office Hours: Main Campus: Tuesday & Thursday, 11:00am-1:00pm; by appointment
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Textbooks

Required: *Advanced Accounting, 3rd Edition*, Susan Hamlen, Ronald Huefner and James Largay,
Cambridge Business Publishers (2016) ISBN: 978-1-61853-225-1

Note: This text will be used for both the Acct 6260 and 6270 courses but does not include a chapter on Segment Disclosures and Interim Financial Reporting, which is covered in the 6260 class. Therefore, the publisher has put together a "shrink-wrapped bundle" that includes a chapter from a different text.

Required: *CPAexcel Exam Review Study Guide (2017 FAR)*
Wiley; ISBN 9-78119-369912

Note: The publisher has made this text available at a reduced cost through their website (see the course Canvas page for additional information.) It can also be purchased at the UNCC bookstore but prices might vary.

Course Description

Advanced concepts and practices in financial reporting with special emphasis on business combinations, consolidated financial statements and financial reporting issues and practices for governmental and other not-for-profit entities. In addition, the course examines current topics and emerging issues in financial reporting.

Course Objectives

The objectives of this course are two-fold:

1. For students to learn how to prepare and interpret consolidated financial statements.
2. For students to learn how to prepare and interpret the financial statements of municipalities and not-for-profit organizations.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Midterm Exam (#1: Chapters 10 thru 12)	100
Midterm Exam (#2: Chapter 13)	50
Midterm Exam (#3: Chapters 1 thru 6)	100
Comprehensive Final	<u>150</u>
Total	400
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Final course grades will be based on total points earned and a 10-point percentage scale will be used.

Attendance

Regular class attendance is expected and the professor reserves the right to reduce course grades for excessive absences. *Students assume full responsibility for material covered and assignments given during a missed class.*

General Expectations

Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Handouts, if applicable, are to be printed prior to the class period when the chapter will be discussed. Written answers to the assigned homework are to be prepared and checked prior to the class period during which the homework will be reviewed. Students are expected to attend every class, arrive on time and remain the entire period.

Conduct during an Examination

Students are expected to respect each other at all times. Each student should behave appropriately during examinations and refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet.

Policy on Regrading Exams

Students may sometimes justifiably question the grading of their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. Request for regrading must be submitted immediately after you review your exam results.

Academic Integrity

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type, and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases, the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Adjustments to the Syllabus

This course syllabus provides a general plan for the course which may need to be changed under certain circumstances.

**Accounting 6270-U01 & U90 Fall 2017
Tentative Class Schedule**

Date	Day	Chapter
Aug 23	W	Intro & Chapter 10
30	W	Chapter 10 & begin Chapter 11
Sept 6	W	Chapter 11
13	W	Chapter 12
20	W	Chapter 12 / Simulation Practice
27	W	Exam #1
Oct 4	W	Chapter 13
11	W	Chapter 13 / Simulation Practice
18	W	Exam #2
25	W	Chapter 1 & begin Chapter 2
Nov 1	W	Chapter 3
8	W	Chapter 4
15	W	Chapter 5
22	W	No Class (Thanksgiving Break)
29	W	Chapter 6 / Simulation Practice
Dec 6	W	Exam #3
13	W	Final Exam 2:00pm-4:30pm (Day) 5:00pm-7:30pm (Night)

Some (Not All) Important Dates: Fall 2017

Last day to register, add or drop courses(s) with no grade	Aug 28
Last day to withdraw from course(s); grade subject to Withdrawal Policy	Oct 24
Last day of classes	Dec 6
Reading Day	Dec 7