Course Syllabus
ACCOUNTING 431
Accounting for Governmental Units
Fall 2018

INSTRUCTOR:  Dr. Kelly Noe
OFFICE:  292A, McGee/Business Building
PHONE:  468-1530
EMAIL:  noekelly@sfasu.edu (use this email)
Office Hours:  T&TH 8:30 AM-9:30 AM, 10:45 AM-11:00 AM, 12:15 PM-3:00PM
Online Office Hours:  W 9:30-11:30 AM


COURSE DESCRIPTION:  Accounting for governments and not-for-profit organizations. Coverage includes budgets, revenues, expenditures, expenses, and required financial reports.

PREREQUISITE:  Intermediate Accounting

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

Student Learning Objectives:
1. Students will apply appropriate analytical techniques to identify GNP business problems, compare alternatives and develop solutions.
2. Students will recognize and analyze ethical GNP reporting and recognition problems, choose and defend a solution.
3. Student must successfully design and produce quality GAAP format governmental financial statements.
4. Students will design and prepare professional quality GNP business documents to display communication skills.
5. Students will develop and assess quality governmental nonprofit financial statements that meet expected GAAP audit criteria.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be awarded for the course. See also “Academic Integrity” below.
EVALUATION:  
- 3 major exams @ 100 points  
- Final exam 100 points  
- Participation/Homework/Pop Quizzes 40 points  
- Practice Set 5 points/chapter 30 points  
- Practice Set Completed 30 points  
- Total 500 points  

Grades  
A = 550-450  
B = 449-400  
C = 399–350  
D = 349-300  
F = 299 and below

Attendance Policy:  
Regular on-time class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. It is disruptive to the other students and the professor when students come to class late, therefore you will not receive the same benefit of the students that arrived on time.

In-Class Time:  
Time in class will be spent on lecture and working example and homework problems. You are responsible for lectures, chapter readings, homework assignments and all examples worked. In addition, you should be prepared for class each day with your book, calculator, assignments, etc. Bring your book to class. Respect for your colleagues and the instructor is expected.

Course Requirements:  
Exams:  
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. No make-up exams will be allowed. There will be no exceptions to this policy. Should a student arrive to class late to take an exam, if any other student in the class has already turned their completed exam in, the student arriving late will NOT be allowed to take the exam and will receive a “0” for that particular exam. No makeup exam will be allowed.

Homework:  
All homework assignments are due in class.

Quizzes:  
Quizzes will be given randomly throughout the semester in class. No make-up quizzes will be given. If you come in to class after the quiz has started you will not be allowed to take the quiz.

Extra Credit/Bonus Points:  
NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION

Class Policies  
During exams you must have your phone off, not on silent, off so that it does not disturb the other students. If your cell phone makes any noise during an exam your exam grade will be reduced by 10 points.

Recording and /or videoing the class is prohibited.

Personal responsibility is a must to be successful in this class. Take personal responsibility for your work and your behavior rather than making excuses about why something was not done.
Calculators:
Only 4 function none programmable calculators may be used on exams.

**Governmental and Not-for-Profit Accounting**
**Tentative Schedule**
**Fall Semester 2018**

<table>
<thead>
<tr>
<th>Class Date</th>
<th>In-Class</th>
<th>Assignment for next class</th>
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<tbody>
<tr>
<td>Tuesday 8/28</td>
<td>Introduction and class overview</td>
<td>Read Chapter 1</td>
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<tr>
<td>Thursday 8/30</td>
<td>Discuss Chapter 1</td>
<td>Read Chapter 2</td>
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<tr>
<td>Tuesday 9/4</td>
<td>Discuss Chapter 2</td>
<td>2-2, 2-3, 2-4, 2-5, 2-7</td>
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<tr>
<td>Thursday 9/6</td>
<td>Outside Assignment-No Class</td>
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<tr>
<td>Tuesday 9/11</td>
<td>Outside Assignment-No Class</td>
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<tr>
<td>Thursday 9/13</td>
<td>Complete 2-2, 2-3, 2-4, 2-5, 2-7</td>
<td>Read Chapter 3</td>
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<tr>
<td>Tuesday 9/18</td>
<td>Discuss Chapter 3</td>
<td>3-4, 3-5, 3-7, 3-8, 3-10</td>
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<td>Complete 3-C</td>
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<tr>
<td>Thursday 9/20</td>
<td>Complete 3-4, 3-5, 3-7, 3-8, 3-10 Submit 3-C</td>
<td>Read Chapter 4</td>
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<tr>
<td>Tuesday 9/25</td>
<td>Discuss Chapter 4</td>
<td>Complete 4-3, 4-4</td>
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<td>Begin work on 4-C part 1</td>
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<tr>
<td>Thursday 9/27</td>
<td>Complete 4-3, 4-4</td>
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<tr>
<td>Tuesday 10/2</td>
<td>Submit all of 4-C</td>
<td>Read Chapter 5</td>
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<td><strong>Exam Chapters 1, 2, 3 and 4</strong></td>
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<tr>
<td>Thursday 10/4</td>
<td>Discuss Chapter 5</td>
<td>5-C</td>
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<tr>
<td>Tuesday 10/9</td>
<td><strong>Outside Assignment-No Class</strong></td>
<td>Read Chapter 6</td>
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<tr>
<td>Thursday 10/11</td>
<td>Discuss Chapter 6</td>
<td>Complete 6-4 A, 6-9</td>
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<td>Submit all parts of 5-C</td>
<td>Complete all part 6 – C.</td>
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<tr>
<td>Tuesday 10/16</td>
<td>Complete 6-4 A, 6-9</td>
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<td>Submit all part 6 – C.</td>
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<td>Thursday 10/18</td>
<td><strong>Exam Chapters 5 and 6</strong></td>
<td>Read Chapter 7</td>
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<td>Tuesday 10/23</td>
<td>Discuss Chapter 7</td>
<td>Complete 7-10,7-11,7-12</td>
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<tr>
<td>Thursday 10/25</td>
<td>Complete 7-10,7-11,7-12</td>
<td>Complete 7-C</td>
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<tr>
<td>Tuesday 10/30</td>
<td>Submit all parts of 7-C</td>
<td>Complete 8-3, 8-4, 8-5, 8-9,8-10</td>
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<td>Discuss Chapter 8</td>
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<td>Thursday 11/1</td>
<td>Complete 8-3, 8-4, 8-5, 8-9,8-10</td>
<td>Submit 8-C</td>
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<td>Tuesday 11/6</td>
<td>Submit all parts of 8-C</td>
<td>Read Chapter 10</td>
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<td><strong>Exam Chapters 7 and 8</strong></td>
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<td>Thursday 11/8</td>
<td>Discuss Chapter 10</td>
<td>Complete 10-3, 10-4, 10-5, 10-11</td>
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<tr>
<td>Tuesday 11/13</td>
<td>Complete 10-3, 10-4, 10-5, 10-11</td>
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City of Monroe CAFR may be submitted for grading any time prior to the due date. Late submission’s grade will be reduced by 10 points (out of the 30) per class period for submission after November 15. Additional 5 points may be earned by completing and submitting 13C with your CAFR.

Rusche College of Business
Syllabus Addendum

**Student Academic Dishonesty (University Policy 4.1)**
Abiding by university policy on academic integrity is a responsibility of all university faculty and students.

*Definition of Academic Dishonesty*
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at [http://www.sfasu.edu/policies/student_academic_dishonesty.pdf](http://www.sfasu.edu/policies/student_academic_dishonesty.pdf)

**Course Grades (University Policy 5.5)**
Copy and paste the following information regarding Withheld Grades into your syllabus. Add additional information as needed to meet your departmental or course needs.

At the discretion of the instructor of record and with the approval of the academic unit head, a
grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities
Copy and paste the following statement and place in your course syllabus.

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Conduct (University Policy 10.4)
Copy and paste the following statement and place in your course syllabus.

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.