COURSE SYLLABUS
ACCT 4331 100 – T/Th 9:30-10:45, Spring 2021
ACCT 4331 600 - Online
Room 267: McGee Business Building / Nelson Rusche College of Business

Instructor: Janet Jones
Office: 292D Accounting Department – McGee Business Building
Phone: 936-468-1820 direct line (Do not leave a message)
936-468-3105 department (leave a message)
E-mail: janet.jones@sfasu.edu (preferred method of communication)
Office T/TH 8:00 – 9:30 am; 10:45 – 12:30 pm; 1:45-3:00
Hours: W: 11:00 am – 12:00 pm (online)

Other times & Zoom by appointment

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: Students will:
1. identify GNP business problems, compare alternatives and develop solutions.
2. analyze GNP reporting and recognition problems, choose and defend a solution.
3. produce quality GAAP format governmental financial statements.
4. prepare professional quality GNP business documents to display communication skills.
5. assess quality GNP financial statements that meet expected GAAP audit criteria.

REQUIRED COURSE MATERIALS:
**McGraw Hill Connect:**
We will use the Connect website to complete reading and SmartBook Assignments, homework, and to complete additional practice problems to prepare for exams. Connect assignments can be accessed directly through the McGraw-Hill website, or from the various links embedded in the D2L course page. To register for Connect, please follow the instructions from the video, available on D2L.

**D2L:** PowerPoints, Chapter notes, Exams, and announcements will be posted onto the course D2L site. However, I do not use the email functionality on D2L. DO NOT EMAIL ME HERE! Please use the above email address if you wish to contact me.

**Required Exam Proctoring:** Provided by Examsoft and ExamMonitor AI - Students are required to pay **$8.50 once per semester** for the ExamMonitor AI proctoring service. This fee covers proctoring for all 3000-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam. Instructions will be provided by your instructor to access ExamSoft and pay the fee.

**EVALUATION:**
Your grade for this course will be based on evidence of your accomplishment of the course objectives. I will gather that evidence from each of the following:

<table>
<thead>
<tr>
<th>Graded Component</th>
<th># of items</th>
<th>Points per item</th>
<th>Total Points for Assignment Type</th>
<th>Weight of Assignment Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>SmartBook</td>
<td>11*</td>
<td>5</td>
<td>50</td>
<td>5%</td>
</tr>
<tr>
<td>Homework</td>
<td>11*</td>
<td>20</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Midterm Exams</td>
<td>3</td>
<td>100</td>
<td>300</td>
<td>30%</td>
</tr>
<tr>
<td>Continuous Problem: Fund Financial Statements</td>
<td>4</td>
<td>50</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Continuous Problem: Government-wide Statements</td>
<td>1</td>
<td>200</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Attendance &amp; Participation</td>
<td>1</td>
<td>50</td>
<td>50</td>
<td>5%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>1000 points</td>
<td>100%</td>
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</tbody>
</table>

*Only best 10 grades will be counted towards your final grade

**Grades**
- A =90% and above
- B =89.99 – 80%
- C = 79.99 – 70%
- D = 69.99 – 60%
- F = 59.99% and below

**Grading Notes:**
1. Grades will also **not** be rounded up on an individual basis for any circumstances.
2. Extra credit will **not** be given on an individual basis for any reason.
3. Late assignments will **not** be accepted for any reason.
4. Students will also **not** be able to redo assignments for credit.
5. I will not respond to email requests to adjust a grade after the final exam.
Course Requirements:

**SmartBook Assignments:**
Before we begin each section, you will be required to read the chapter text, and complete the SmartBook Assignment. These assignments allow you to simultaneously read pre-highlighted key information in the text, and then practice what you have learned by asking questions to gauge your understanding of the topics. If you get the questions right, you move on to the next topic. If you get the questions wrong, the system will ask you more questions until you have mastered the topic.

You have two options when doing these assignments. First (and most preferable) you can read the text, and then do the practice questions. Alternatively, you can jump right into the practice problems. Why wouldn’t you just do the second option? It will actually take you longer to complete the assignment! Research has shown that students that read first, and then attempt the problems, actually spend less time on the assignments. If you jump right into the questions without reading, you will end up getting the questions wrong, and then have to go back and read anyway. Save yourself the headache, read first!

The practice portion is engineered to take you between 30-45 minutes to complete. Completion of the entire assignment will get you full credit for the assignment. Partial credit will be awarded for partial completion on a percentage of completed bases (i.e. if you only master 70% of the assignment topics, you will receive 70% credit for the assignment.) These assignments are due before 9:30 AM on the day we start the lecture on this chapter (see D2L for schedule). For example, if we start lecturing on Ch. 6 on Tuesday in Week 7. The Smart Book assignment is due before this class period. These assignments will be due on either Tuesday or Thursday. Please keep a close watch on the course schedule, and allow yourself ample time to fully complete the assignment before the deadline.

**Homework:**
The old phrase “practice makes perfect” definitely applies to the study of accounting. Therefore, you will be required to complete homework assignments on each section of the course. The homework assignments consist of problems and exercises related to the topics of the week. You may see similar problems on exams, so it may be helpful for you to review your homework in preparation of exams.

Homework problem sets will be completed using Connect. You will have two attempts, and unlimited time to complete the homework assignments. There will be a 10% deduction if you utilize the second attempt. The length of these homework assignments can be quite long. Please be sure to allow yourself enough time to complete the assignment during the week. Homework assignments are due on Fridays at 11:59 PM following conclusion of the chapter. Homework assignments will be automatically submitted on the due date, and late assignments will not be accepted.

**Mid-term Exams:**
Every effort will be made to give exams on the scheduled dates per the syllabus, however, all dates are tentative and subject to change. No make-up exams will be allowed. There will be no exceptions to this policy. Exams will be administered online, and will require students to use ExamSoft for monitoring. Therefore, reliable internet and a webcam will be required during testing.

**Continuous Problem:**
One of the most important objectives of this course is the ability to prepare the financial statements for a governmental entity. Therefore, we will spend much of our class time together
going over how we would record various transactions on the government books. For these assignments, you will be responsible for taking these transactions, and preparing the statements for the government. Each of the 4 Fund Financial Statement assignments will be related to one or two specific funds. Then, the Government-wide Statements will consolidate all the data from the fund financial statement assignments to prepare the financial statements for the government as a whole. Continuous Problem assignments will be due on Monday at 11:59 PM in the week following the day discussed in class. For example, the first continuous problem relates to chapter 4. We will discuss the transactions in Week 4. Your assignment will be due on Wednesday of Week 5. You will submit your excel spreadsheet on D2L, assignments will not be accepted after the due date.

ADDITIONAL COURSE POLICIES AND PROCEDURES

Preparation, and Professionalism: To foster a more professional learning environment and to develop habits that lead to success in the business world, you must engage in professional behavior. Please view each class as equivalent to an important business meeting. Please be prepared for class discussion. This includes, but is not limited to advanced reading of the textbook for the daily topic, bringing appropriate materials to class, completing all assigned homework, and having questions and comments prepared for the discussion. In addition, professional conduct in this class includes, but is not limited to:

1. Attending each class session, including arriving promptly and leaving at the designated time; notifying me prior to class time should an exception be needed.
2. Being an attentive and active participant in group activity and class discussions.
3. Respecting diversity in the classroom and treating everyone involved in the class in a civil manner.
4. Planning outside activities to avoid conflicts with the activities outlined in the syllabus.
5. Abiding by the academic honesty policy discussed below.
6. Working on only this class during class time.
7. Fully participating on the in-class group work. These may be collected and graded, but more importantly, I will walk around and check for questions. Individuals who are not prepared and not participating will be noted and have their grade adjusted accordingly.

Cell Phones and Computers in class: Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc) are to be turned off AND put away during class time. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request. If you violate this policy, you may be asked to leave the classroom.

I encourage students to go paperless, which may require you to bring a laptop or other mobile device to class. However, if you choose to operate in an electronic environment, I expect you to use self-discipline and refrain from extra-curricular activities such as Facebook, checking and responding to email, checking sports scores, surfing the web, etc. If you violate this request, I will ask you to refrain from using your technology in the classroom. Also, during class time, there will be periods of “laptops down” time, which means that you may not use your technology during that time. You may not use recording devices during class at any time – exceptions can be granted on a case-by-case basis.

Electronic Communication: I will periodically make information available to you through email and/or D2L announcements. Thus, it is important for you to maintain a current email address with the university and for you to check your email and D2L course site daily.

Netiquette: Communication Courtesy Code: All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. If I deem any of them to be inappropriate or offensive, I will forward the message to the Chair of the department and the online
administrators and appropriate action will be taken, not excluding expulsion from the course. The same rules apply online as they do in person. Be respectful of other students. Foul discourse will not be tolerated.

**Student Conduct Code:** Appropriate classroom conduct promotes an environment of academic achievement and integrity. Disruptive classroom behavior that substantially or repeatedly interrupts either the instructor’s ability to teach, or student learning, is prohibited. Disruptive students will be asked to leave the classroom.

**Academic Integrity:** Academic dishonesty tarnishes the University’s reputation and discredits the accomplishments of students. All members of the academic community regard academic dishonesty as a serious offense.

**Excused Absences:** Students are expected to attend all scheduled class meetings. It is the responsibility of students to plan their schedules to avoid excessive conflict with course requirements. Legitimate and verifiable circumstances may lead to an excused student absence from the classroom, including subpoenas, jury duty, military duty, religious observances, illness, bereavement for immediate family, and NCAA varsity intercollegiate athletics. It is your responsibility to turn in any missed assignment or homework before class time, if you wish to receive credit.

**Timeliness of Assignments:** Students are expected to complete all requirements as outlined in the course syllabus. It is the responsibility of students to plan their schedules to avoid conflict with course requirements. If you know you will not be in class on the due date, you are encouraged to complete the assignment early.

**Mental Health and Wellness**
SFA values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students' mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**
SFA Counseling Services
www.sfasu.edu/counselingservices
Rusk Building, 3rd Floor
936.468.2401

SFA Human Services Counseling Clinic
www.sfasu.edu/humanservices/139.asp
Human Services, Room 202
936.468.1041

**Off-Campus Resources:**
Crisis Resources:
Burke 24-hour crisis line: 1.800.392.8343
Suicide Prevention Lifeline: 1.800.273.TALK (8255)
Crisis Text Line: Text HELLO to 741-741
## Governmental and Not-for-Profit Accounting
### Tentative Schedule
#### Spring 2021

<table>
<thead>
<tr>
<th>Dates</th>
<th>Monday Assignment</th>
<th>Tuesday Class topic &amp; Assignment</th>
<th>Thursday Class topic &amp; Assignment</th>
<th>Friday Assignment</th>
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<tbody>
<tr>
<td>Week 1</td>
<td>Syllabus Day</td>
<td>- Chapter 1 lecture</td>
<td>Ch. 1 HW*</td>
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<td></td>
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<td>- SmartBook*</td>
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<td>Week 2</td>
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<td>- Chapter 2 lecture</td>
<td>CAFR Review</td>
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<td>- SmartBook*</td>
<td>Ch. 2 HW*</td>
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<td>Week 3</td>
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<td>- Chapter 3 lecture</td>
<td>Chapter 3 examples/</td>
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<td>- SmartBook*</td>
<td>Continuous Problem</td>
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<td>Week 4</td>
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<td>- Chapter 4 lecture</td>
<td>Ch. 4 Continuous Problem</td>
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<td>- SmartBook*</td>
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<tr>
<td>Week 5</td>
<td>Finish Ch. 4</td>
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<td>Exam #1 – Ch. 1-4</td>
<td>Ch. 4 HW*</td>
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<td>Week 6</td>
<td>Ch. 4 Continuous</td>
<td>- Chapter 5 lecture</td>
<td>Ch. 5 Continuous Problem</td>
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<td>Problem Due*</td>
<td>- SmartBook*</td>
<td>Ch. 5 HW*</td>
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<tr>
<td>Week 7</td>
<td>Ch. 5 Continuous</td>
<td>- Chapter 6 lecture</td>
<td>Ch. 6 – Statement of Cash Flows</td>
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<td>Problem Due*</td>
<td>- SmartBook*</td>
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<td>Week 8</td>
<td>Ch. 6 Continuous</td>
<td>- Chapter 7 lecture</td>
<td>Ch. 6 HW*</td>
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<td>Problem</td>
<td>- SmartBook*</td>
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<td>Week 9</td>
<td>Ch. 6 Continuous</td>
<td>Ch. 7 Continuous Problem</td>
<td>Ch. 7 HW*</td>
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<td>Problem Due*</td>
<td>- Chapter 8 lecture</td>
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<td>- SmartBook*</td>
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<td>Week 10</td>
<td>Ch. 7 Continuous</td>
<td>Ch. 8 Continued</td>
<td>Ch. 8 Wrap-up</td>
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<td>Problem Due*</td>
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<td>Ch. 8 HW*</td>
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<td>Week 11</td>
<td>Ch. 8 Continuous</td>
<td>Exam #2 – Ch. 5-8</td>
<td>Ch. 10 HW*</td>
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<td>Problem Due*</td>
<td>- Chapter 10 lecture</td>
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<td>- SmartBook*</td>
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<td>Week 12</td>
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<td>- Chapter 11 lecture</td>
<td>Chapter 11 Examples</td>
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<td>- SmartBook*</td>
<td>Ch. 11 HW*</td>
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<td>Week 13</td>
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<td>- Chapter 12 lecture</td>
<td>Chapter 12 Examples</td>
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<td>- SmartBook*</td>
<td>Ch. 12 HW*</td>
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<td>Week 14</td>
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<td>Thanksgiving Break</td>
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<td>Week 15</td>
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<td>Catch-up and Review</td>
<td>Catch-up and Review</td>
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<tr>
<td>Exam</td>
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<tr>
<td>Week</td>
<td></td>
<td></td>
<td>Exam #3 – Ch. 10-12 (December 9 @ 8-10 am)</td>
<td></td>
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</tbody>
</table>

*Due before by 9:30 AM on Connect.

*Due before 11:59 PM on Connect.

*Due before 11:59 PM to D2L Dropbox.

* Exams given on ExamSoft – students may take the exam at any time throughout the day.

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1 The instructor reserves the right to alter or change the tentative schedule as needed.
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 it 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

Course Grades (University Policy 5.5)
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
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.