Syllabus

Governmental and Not-for-Profit Accounting
3 Credit Hours
ACCT 4331
Summer 2023

Instructor: Janet Jones, PhD
Location: McGee Business Building, Room 267
Time: M/T/W/Th/F 9:00 – 12:15 PM
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Department Phone: (936) 468-3105 (leave a message)
Office Phone: (936) 468-1820
Office Hours: M/T/W/Th/F 8:15-9 AM
Other times & Zoom by appointment only
Email: janet.jones@sfasu.edu (emails sent using the Brightspace email will not receive a response.)

Please Note: The syllabus may change at the discretion of the instructor. Notification of changes will be made through Brightspace.

Course Information

Course Prerequisite: Intermediate Accounting

Course Materials

- **Required Text:** Copley, P. A. (2019). Essentials of Accounting for Governmental
- **McGraw Hill Connect:** We will use the Connect website to complete reading and LearnSmart 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.

Course Description

Accounting for governments and not-for-profit organizations. Coverage includes budgets, revenues, expenditures, expenses, and required financial reports.
Course Objectives (Student Learning Outcomes)

Upon successful completion of this course, the student should be able to:

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.

Technical Support

If at any point during the course you experience technical difficulties in Brightspace please contact the SFASU Brightspace Support Team by email (d2l@sfasu.edu) or phone (936.468.1919) for technical help with this technology.

If you experience technical difficulties in Connect, you will need to contact McGraw-Hill. The link is provided for your assistance.  https://www.mheducation.com/support.html

If these tech help teams cannot immediately solve your problem, they will escalate your issue for additional support, and provide you with a ticket number. At this time, you should let your instructor know of the issue, and provide her with your ticket number.

Grading Policy

<table>
<thead>
<tr>
<th>Graded Component</th>
<th># of items</th>
<th>Weight of Assignment Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>SmartBook</td>
<td>9*</td>
<td>10%</td>
</tr>
<tr>
<td>Homework</td>
<td>9*</td>
<td>25%</td>
</tr>
<tr>
<td>Exams</td>
<td>3</td>
<td>30%</td>
</tr>
<tr>
<td>Continuous Problem: Fund Financial Statements</td>
<td>4</td>
<td>20%</td>
</tr>
<tr>
<td>Continuous Problem: Government-wide Statements</td>
<td>1</td>
<td>10%</td>
</tr>
<tr>
<td>Attendance &amp; Participation</td>
<td>1</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

*I will drop the lowest grade from the category when calculating your final grade

Grading Scale:
A = 100% - 90%
B = 89.99% - 80%
C = 79.99 - 70%
D = 69.99% - 60%
F < 59.99%
Grades will not be rounded to the next whole number.
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. If you have concerns about your grade, you need to contact me before the final exam, so I can offer help. After the final exam, it is too late!

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 class time on the day we start the lecture on this chapter (see D2L for schedule). For example, if we start lecturing on Ch. 6 on Thursday 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.

**Continuous Problem:**

One of the most important objectives of this course is the ability to prepare 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. You will submit your macro-enabled 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.

We will utilize laptops frequently in class. However, operating in an electronic environment requires the use of self-discipline and refrain from extra-curricular activities such as Facebook, checking and responding to e-mail, 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 Dishonesty:

In the accounting profession, ethics is of upmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance of academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will receive an F in the course and be documented and reported to the Dean.
Academic Integrity (4.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

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-4.1.pdf

Any instance of academic dishonesty will result in an F for the course, and an Academic Dishonesty report will be filed with the Dean’s office.

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.

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.
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)

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/ in 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.

Mental Health

SFASU 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:

- SFASU Counseling Services • www.sfasu.edu/counselingservices
- Health and Wellness Hub (corner of E. College and Raguet) • 936-468-2401
- SFASU Human Services Counseling Clinic • www.sfasu.edu/humanservices/139.asp
- Human Services Room 202 • 936-468-1041

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
# Course Calendar

Dates may change at the discretion of the instructor. Should a date change be required, it will be announced on Brightspace. All times listed are Central Standard Time.

<table>
<thead>
<tr>
<th>WEEK</th>
<th>TOPICS</th>
<th>DAILY ASSIGNMENTS (Due at 11:59)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Day 1:</td>
<td>Syllabus, Introduction, and Chapters 1 &amp; 2 – Introduction to governmental and NFP accounting and reporting</td>
<td>• Chapter 1 &amp; 2 LearnSmart&lt;br&gt;• Chapter 1 &amp; 2 Homework&lt;br&gt;• Chapter 3 LearnSmart</td>
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<tr>
<td>May 8</td>
<td></td>
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<tr>
<td>Day 2:</td>
<td>Chapter 3 – Modified Accrual, fund balances, and budgetary accounting</td>
<td>• Chapter 3 Homework.&lt;br&gt;• Chapter 4 LearnSmart&lt;br&gt;• Chapter 5 LearnSmart</td>
</tr>
<tr>
<td>May 9</td>
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<tr>
<td>Day 3:</td>
<td>Chapter 4 – The General and Special Revenue Funds</td>
<td>• Chapter 4 Homework&lt;br&gt;• Chapter 4 Continuous Problem&lt;br&gt;• Chapter 5 LearnSmart</td>
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<tr>
<td>May 10</td>
<td></td>
<td></td>
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<tr>
<td>Day 4:</td>
<td>Chapter 5 – Capital Project, Debt Service, and Permanent Funds</td>
<td>• Chapter 5 Homework&lt;br&gt;• Chapter 5 Continuous Problem</td>
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<tr>
<td>May 11</td>
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<tr>
<td>Day 5:</td>
<td>Exam 1: Chapters 1-5</td>
<td>• Chapter 6 &amp; 7 LearnSmart (Due Sunday)</td>
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<tr>
<td>May 12</td>
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<tr>
<td>Day 6:</td>
<td>Chapters 6 &amp; 7 – Proprietary &amp; Fiduciary Funds</td>
<td>• Chapter 6 &amp; 7 Homework&lt;br&gt;• Chapter 6 &amp; 7 Continuous Problem&lt;br&gt;• Chapter 8 LearnSmart</td>
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<tr>
<td>May 15</td>
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<tr>
<td>Day 7:</td>
<td>Chapter 8 – Government-Wide Statements</td>
<td>• Chapter 8 Homework&lt;br&gt;• Chapter 8 Continuous Problem</td>
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<tr>
<td>May 16</td>
<td></td>
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<tr>
<td>Day 8:</td>
<td>Exam 2 – Chapters 6-8</td>
<td>• Chapter 10 LearnSmart</td>
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<tr>
<td>May 17</td>
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<td>Day 9:</td>
<td>Chapter 10 – Accounting for NFP</td>
<td>• Chapter 10 Homework&lt;br&gt;• Chapter 11 LearnSmart</td>
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<td>May 18</td>
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<tr>
<td>Day 10:</td>
<td>Chapter 11 – Colleges and University</td>
<td>• Chapter 11 Homework (Due Sunday)&lt;br&gt;• Chapter 12 LearnSmart (Due Sunday)</td>
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<tr>
<td>May 19</td>
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<tr>
<td>Day 11:</td>
<td>Chapter 12 – Health Care Entities</td>
<td>• Chapter 12 Homework</td>
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<td>May 22</td>
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<tr>
<td>Day 12:</td>
<td>Exam 3 – Chapters 10-12</td>
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<tr>
<td>May 23</td>
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