Instructor: Hunter Throckmorton, CPA  
E-mail: James.Throckmorton@sfasu.edu  
Office: McGee Business Building Suite 292L  
Phone: 936-468-1675  
Office Hours: IN-PERSON  
MW 8:00am-11:00am  
ONLINE  
TTh 9:00am-11:00am  

School: Gerald W. Schlief School of Accountancy  
Class Hours: MW 11:00AM – 12:15PM  
Class Location: McGee Business Building Room 267  

Course Materials:  
Essentials of Accounting for Governmental and Not-for-profit Organizations, 15th Edition, Copley, Paul  

You must have access to McGraw Hill Connect in order to complete assignments for the class.  

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

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  
Upon successful completion of this course, the student should gain:  
- Identify GNP business problems, compare alternatives and develop solutions.  
- Analyze GNP reporting and recognition problems, choose and defend a solution.  
- Produce quality GAAP format governmental financial statements.  
- Prepare professional quality GNP business documents to display communication skills.  
- Assess quality GNP financial statements that meet expected GAAP audit criteria
Time Requirement:
The content of this course will be rigorous, and the time requirement can be significant. Every student is different, but each should plan to spend several hours per chapter covered learning and understanding the material. For a student to be successful in this course, they need to be willing to devote the necessary time and effort to mastering the content. The performance in this course will be indicative of your performance in subsequent accounting courses.

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. Exams will be administered through ExamSoft with detailed instructions forthcoming.

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.

Exams, including the Final Exam, will be online, so you may take them at home, or you may come up and sit in class with your laptop. I will be available during class time on test days, and the classroom will be open. There are also laptops available if you don't have access to one, but I need to be notified as soon as possible so I can make sure the appropriate number are reserved on test day, so let me know! TECHNICAL DIFFICULTIES WON'T EXCUSE YOU FROM EXAMS! I will make exams available for 24 hours.

Out of Class Work:
SmartBook Modules, homework assignments, and the continuous problems are due in McGraw-Hill Connect on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing.

Individual Extra Credit/Bonus Points:
EVERY STUDENT IN THIS CLASS WILL BE GIVEN THE SAME OPPORTUNITY. NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION. THE SMARTBOOK ASSIGNMENTS ARE BONUS POINTS THAT COUNT TOWARDS YOUR OVERALL EXAM POINT TOTAL.
Grading Policy:
Exams (4)* 400
Continuous Problem (5) 100
Homework (11)** 200
700

SmartBook BONUS 33

* Students must have a minimum test average of 60% for the out of class work assignment points to count. This is a School of Accountancy policy.

** The lowest homework grade will be dropped for your final grade.

Grading Scale:
A = 630 to 700 points
B = 560 to 629 points
C = 490 to 559 points
D = 420 to 489 points
F = below 420 points

Tentative Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Material Covered</th>
<th>Assignments Due</th>
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<tbody>
<tr>
<td>1/22/2024</td>
<td>Introduction to Course/Chapter 1</td>
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<tr>
<td>1/24/2024</td>
<td>Chapter 1</td>
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<tr>
<td>1/29/2024</td>
<td>Chapter 1</td>
<td>Ch 1 HW due in Connect at 11:59p</td>
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<td>1/31/2024</td>
<td>Chapter 2</td>
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<td><strong>Exam 1 (Chapters 1-3)</strong></td>
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<td>2/19/2024</td>
<td>Chapter 4</td>
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<td>2/26/2024</td>
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<td>2/28/2024</td>
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<td><strong>Exam 2 (Chapters 4-5)</strong></td>
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<td>3/18/2024</td>
<td>Chapter 6</td>
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<td>3/20/2024</td>
<td>Chapter 6</td>
<td>Ch 6 HW/ Continuous Problem due in Connect at 11:59p</td>
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<td>3/25/2024</td>
<td>Chapter 7</td>
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<td>3/27/2024</td>
<td>Chapter 7</td>
<td>Ch 7 HW/ Continuous Problem due in Connect at 11:59p</td>
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<td>Date</td>
<td>Chapter(s)</td>
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<td>4/3/2024</td>
<td>Chapter 8</td>
<td>Ch 8 HW/ Continuous Problem due in Connect at 11:59p</td>
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<td>4/8/2024</td>
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<td>Chapter 12</td>
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<td>5/1/2024</td>
<td>Final Exam Review</td>
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<td>5/8/2024</td>
<td>Final 10:30am – 12:30pm In-Person OR Online ALL DAY</td>
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**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](http://www.sfasu.edu/policies/course-grades.pdf).

**Student Wellness and Well-Being**
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, 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:**
The Dean of Students Office (Rusk Building, 3rd floor lobby)
[www.sfasu.edu/deanofstudents](http://www.sfasu.edu/deanofstudents)
936.468.7249
dos@sfasu.edu

**SFA Human Services Counseling Clinic**
Human Services, Room 202
[www.sfasu.edu/humanservices/139.asp](http://www.sfasu.edu/humanservices/139.asp)
936.468.1041

**The Health and Wellness Hub** “The Hub”
Location: corner of E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub

Crisis Resources:

- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741

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/.

Academic Integrity (4.1)

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.
Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.