

Accounting 522 - 81E (81187) Government and Non Profit Accounting Wilson
Texas A and M University - Commerce
Fall, 2014 (August 25, 2014 to December 12, 2014)

Tim Wilson, JD, PhD UCD 301 and BA 123
903.866.5657 (office) Tuesday, Wednesday, and Thursday from 11 am
601.807.7366 (cell) to noon (BA 116), and Tuesday from 5 pm to 6 pm (UCD 301)
Tim.Wilson@tamuc.edu Please call, email, or visit with questions.

Welcome to ACCT 522, Governmental and Not-for-Profit Accounting. Our class is a study of accounting concepts and procedures used by managers of governments and not-for-profit organizations to report financial position and operating results, and to demonstrate compliance with legal requirements and agency duties. In this class, you will learn how accounting procedures limit political power and provide transparency for the use of other people's money.

Our class will meet at UCD each Tuesday from 6:15 pm until 8:55 pm from August 26 until December 9 to discuss homework and test questions, and answer your questions. You are required to attend class. We will also meet individually outside of class, by phone, email, or my office, to discuss your answers to questions posed in a written project.

The textbook for our class is "Accounting for Governmental and Nonprofit Entities", 16th ed., 2013, by Reck, Lowensohn and Wilson, McGraw-Hill-Irwin, ISBN 978-0-07-811093-1. The textbook webpage, which provides power points, quizzes, and other useful items, is found at http://highered.mcgraw-hill.com/sites/0078110939/information_center_view0/supplements.html.

Your grade will be determined by your ability to demonstrate and apply (1) an understanding of the different objectives, basis of accounting and measurement focus used for each set of financial statements in the government financial reporting model and the related standards; (2) an understanding of fund accounting and budgetary accounting.; and, (3) an understanding of the differences and similarities in state and local governments, the federal government, and not-for-profit organizations. A course rubric is posted on our eCollege page.

Your ability to perform these tasks will be tested by four tests, taken on the following dates: September 23, October 28, December 2, and December 9; and by your homework. Tests determine 80% of your grade; and homework 20%. 90% of possible points are required for an A, 80% for a B; 70% for a C; and 60% to avoid an F.

A schedule of homework and tests appears below:

Date		Homework or Test
August	26	Introduction
September	2	Homework One: Chapter One
	9	Homework Two: Chapters Two and Three
	16	Homework Three: Chapter Four
	23	Our First Test (Chapters One to Four)

October	7	Homework Four: Chapters Five and Six
	14	Homework Five: Chapters Seven, Eight, and Nine
	21	Homework Six: Chapters Ten, Eleven, and Twelve
	28	Our Second Test (Chapters Five to Twelve)
November	4	Homework Seven: Chapter Thirteen and Fourteen
	11	Homework Eight: Chapter Fifteen
	18	Homework Nine: Chapter Sixteen
	25	Homework Ten: Chapter Seventeen
December	2	Our Third Test (Chapters Thirteen to Seventeen)
	9	Our Fourth Test (Chapters One to Seventeen)

Homework is due before midnight, posted in the drop boxes in our eCollege course home menu. Answers to multiple choice, matching or other objective questions, must be supported by a short statement explaining why the answer is correct. Answers to narrative questions must be expressed in complete and grammatically correct sentences and paragraphs. Answers requiring schedules or journal entries must be formatted correctly.

Homework problems are found in our textbook, as follows:

Timely submission on homework is required to receive full credit, since homework answers are posted in doc sharing soon after the due date. Full credit may be received for incorrect answers, if submitted timely and providing evidence of diligent effort; but credit cannot be received for untimely answers.

Our tests are taken in class, at the beginning of class on the days identified in our schedule of homework and tests. Generally, tests will contain five to seven questions requiring you to prepare journal entries, schedules or financial statements, or to discuss terms or issues, related to homework problems. Tests will not be open book, but you may use a one page letter-sized reference sheet prepared by you, by hand before the test. You may write on each side of the page. You may also use a simple four function (add, subtract, multiply, and divide) calculator. More complicated devices, especially phones, may not be used. A test rubric is posted on our eCollege page.

Our Academic Honesty Policy is posted on our eCollege page. Please read and ask questions and understand this policy, and post a copy of the policy in the eCollege drop box labeled “AHP” as evidence of your understanding and agreement to comply.

You may work together on your written projects and homework, but your answers must be your own words. Identically worded homework answers or written projects suggest violations of our academic honesty policy. Please use your own words, and do not commit or enable plagiarism.

Reasonable accommodations will be provided for students with disabilities. If needed, please ask. For more information, please contact the Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, not takers, and alternate test conditions, is provided on our eCollege page.

All students enrolled at our University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and the duty to refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. Instructions and forms may be found on the university web page: <http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

This document is subject to change as needed to meet the objectives of this class or to aid in course administration. Notices of any changes will be posted on our eCollege page.

Thank you for your interest in accounting for governmental and non-profit entities.

Please call or email with questions.

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