

Tim Wilson, JD, PhD, CFE  
903.886.5657 (office)  
601.807.7366 (cell)  
Tim.Wilson@tamuc.edu

Office Hours: 5 to 6 pm on Tuesday and Wednesday (BA 123), and  
and Thursday (UCD 203), and by appointment

Please call, email, or visit, with questions, comments, or concerns

### Objectives, Schedule, and Policies

Welcome to ACCT 437, Governmental and Not-for-Profit Accounting, where we will study accounting principles and procedures used by governmental units, such as cities and counties; private non-profit organizations, such as hospitals and colleges; and the federal government.

Our class will meet online in eCollege “Live” on Tuesday nights at 9 pm, beginning on September 1, and continuing until December 8, except for test dates, which are Tuesdays, September 29, October 27, December 1, and December 15. Generally, an email is sent after class summarizing what was said. Classes are recorded. Our classes are intended to discuss homework and test questions, answer your questions, and hear your comments and concerns. Attendance is not a factor in your final grade. You will be at a disadvantage on tests if you do not carefully read the summary emails sent after each class, attend class, or listen to the recorded classes.

Our textbook is Introduction to Governmental and Not-For-Profit Accounting, Seventh Edition, by Ives, Patton and Patton, Pearson Publishing, ISBN 13: 978-0-13-27701-1.

When you complete our class, you should be able to demonstrate an understanding of: (1) the 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) fund accounting and budgetary accounting; and, (3) differences and similarities in accounting for for-profit corporations, not-for profit corporations, state and local governments, and the federal government.

Your ability to perform these tasks will be tested by four exams, taken in eCollege on the following dates: September 29, November 10, December 1, and December 15; and a number of homework assignments, generally due on Fridays. A complete schedule is provided later in this document. Homework assignments may be added.

Tests may be taken early by timely request, but may not be taken late without objective evidence of unforeseeable and uncontrollable circumstances. Homework may be submitted early. Timely homework is examined for evidence of diligent work. Late homework is not accepted. Homework answers are due at midnight on the dates shown on our class schedule. Homework will be submitted to your eCollege drop-box, and tests taken in eCollege.

Grades will be based on five numbers: four equally weighted tests and your homework average. A final grade of “A” requires 90% of possible points, a “B” requires 80%, and a “C” requires 70%. A grade of D requires 60% of possible points, and an “F” is required when less than 60% of possible points are achieved.

All students must follow and conform to the University policy on Academic Honesty. A copy of the policy is posted on our eCollege page in “Doc Sharing”. You are required to submit a signed copy of the policy to our eCollege page. You are encouraged to work together on homework, but your answers on homework must be your own words. You may **NOT** work together on tests, and you **must** report observations suggesting violations of our honor code.

Reasonable accommodations will be provided for disabilities. If needed, please ask. For more information, please contact Director of Disability Resources & Services, Gee library room 130. Information concerning student disability resources and services (SDRS) may be obtained at [www.tamu-commerce.edu/deanstudents/sdrs/](http://www.tamu-commerce.edu/deanstudents/sdrs/).

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5.  
[www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf](http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf)

When sending an email related to our class, please use your myLeo account, and please put “437” in the subject line.

Computers are available in the business computer laboratory located in BA345 and another computer laboratory in the library.

I try to answer e-mails the same day. If an answer is not received in 24 hours, please email again.

Students, who because of circumstances beyond their control are unable to attend classes during the last week preceding finals, may request an “X” in the class if they are maintaining a grade of “C” or above. The request must be supported by objective evidence of unforeseeable and uncontrollable circumstances preventing the student from attending class during the last week of class preceding finals or during the week of final exams.

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. Specifically, homework may be added to the homework identified in the following schedule of class meetings, homework, and tests.

Schedule of Class Meetings, Homework, and Tests

<u>Date</u>		<u>Activity</u>
September	1	Class Live @ 9 pm: Introduction
	8	Class Live @ 9 pm: Chapter One
	15	Class Live @ 9 pm: Chapters Two and Three
	18	Agreement to comply with AHP and Class policies due @11:59 pm
	19	Resume due @ 11:59 pm
	18	Homework on Chapters One, Two, and Three due @ 11:59 pm
	22	Class Live @ 9 pm Four and Five
	25	Homework on Chapters Four and Five due @ 11:59 pm
	29	Our First Test
October	6	Class Live @ 9 pm: Chapter Six
	13	Class Live @ 9 pm: Chapter Seven
	20	Class Live @ 9 pm: Chapter Eight
	27	Class Live @ 9 pm: Chapters Nine and Ten
November	3	Class Live @ 9 pm: Chapter Eleven
	10	Our Second Test (Chapters Six to Eleven)
	17	Class Live @ 9 pm: Chapter Twelve
	24	Class Live @ 9 pm: Chapter Thirteen
December	1	Our Third Test (Chapters Twelve and Thirteen)
	8	Review for our Fourth Test (Chapters One to Thirteen)
	15	Our Fourth Test