

ACCT 522 – 01W (40158) Government and Non Profit Accounting Wilson
Texas A and M University - Commerce
Summer, 2016 (June 6, 2016 to August 11, 2016)

Objectives, Policies, and Schedule (Amended 7/29/2016)

Tim Wilson, JD, PhD, CFE Office: BA 123
601.807.7366 Office Hours: Tuesday, Wednesday, and Thursday from 5 to 6 pm.
Tim.Wilson@tamuc.edu Please visit, call, or email with questions.

Welcome to ACCT 522, Governmental and Not-for-Profit Accounting, a study of methods 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. Prerequisites for our class are ACCT 201 and 201, or ACCT 501.

We will meet online, in eCollege, from June 6 until August 11. On Tuesdays, we will meet in eCollege “Class Live” at 9 pm, beginning on Tuesday, June 7. You are not required to attend classes, which are recorded. A summary email will be sent after each class. The email, and any documents used in class, will be posted in eCollege “Doc Sharing”.

Our textbook is “Accounting for Governmental and Nonprofit Entities”, 17th ed., 2016, by Reck and Wilson, McGraw-Hill-Irwin, ISBN 978-0-07-802582-2. The textbook web page is:
<http://connect.mheducation.com/class/t-wilson-acct-522--01w-40158-government-and-non-profit-accounting>

Your grade will be determined by your ability to: (1) apply the basis of accounting, measurement focus, and prepare financial statements of government and non-profit entities; (2) apply principles of fund and budgetary accounting; and, (3) recognize differences and similarities in accounting for for-profit, non-profit, and government entities.

Your ability will be tested by four tests, six homework assignments, and two written projects. Tests determine sixty percent of your grade; homework twenty percent; and the written projects twenty percent. 90% of possible points are required for a final grade of “A”; 80% for a “B”; 70% for a “C”, and 60% to avoid an “F”.

Our class requires two written assignments, due June 18 and July 30, which determine 20% of your grade. These assignments must be submitted to drop boxes in our eCollege web page.

The topic of your written assignment due June 18 is “inter-period equity”. Please briefly define the phrase and use examples from chapters one to six to discuss whether state and local politicians are accountable to their constituents.

The topic of your written assignment due July 30 is the method used by our Federal government to accrue liabilities for social security retirement.

For each written assignment, contrast government matching of receipts and expenditures to for-profit matching of revenues and expenses.

For each written assignment, a short memo is required (generally, three to five double spaced pages will suffice), with complete and grammatically correct sentences and paragraphs. Citations are not required. My intent is that most students will receive all possible points for each written assignment, but full credit cannot be given for written projects containing grammar errors, incomplete sentences or paragraphs, or conclusory, illogical, or incorrect statements. No credit can be given for written projects submitted after the due date, or for plagiarism.

Our class requires six homework assignments, due June 11, June 18, July 2, July 9, July 16, and July 30. Your homework answers must be submitted to our textbook web page: <http://connect.mheducation.com/class/t-wilson-acct-522--01w-40158-government-and-non-profit-accounting>

Please register for our textbook web page immediately. Email immediately if you have problems or questions about registering or using our textbook web page. Your first homework answers are due June 11.

Homework answers may be submitted for full credit any time before midnight of the due dates. After midnight of the due date, potential credit is limited by a penalty of 10% per day. Other than the due date penalty, homework questions have no limits for time or attempts. As you answer homework questions, the web page will provide hints and textbook references and confirm correct answers.

Each of the six homework assignments determines one-sixth of your homework grade, which determines one-fifth of your final grade. Shortly after homework due dates, a homework grade will be recorded in eCollege based on results reported on our textbook web page. If you submit answers after the due date, please email to prompt me to record your added points.

Most of your time and hard work in our class will be spent on homework. Many hours are required to enter answers to our 223 homework questions. Thank you for your time and hard work.

My intent is most students will receive all possible homework points; however no points may be received for incomplete or incorrect answers. Test questions will resemble homework questions and, hopefully, will resemble questions you may soon be answering on the CPA exam. Please email with questions about homework, the textbook web page, your ideas on the utility of homework in preparing for our tests and for the CPA exam, or the amount of time required to complete homework.

Our class requires four tests, which determine 60% of your final grade. On weeks when tests are given, there is no homework. Tests are taken in eCollege, and will be available during four test windows: June 22 to 25; July 20 to 23; August 3 to August 6; and August 10 to 11.

<u>eCollege meeting at 9 pm</u>	<u>Subject</u>	<u>Homework Due Dates or Test Windows</u>
June 7	Homework for Chapters One, Two, and Three	(due June 11)
June 14	Homework for Chapters Four, Five, and Six, and Our First Written Assignment	(due June 18)
June 21	Our First Test	(test open June 22 to June 25)
June 28	Homework for Chapters Seven, Eight, and Eleven	(due July 2)
July 5	Homework for Chapters Thirteen and Fourteen	(due July 9)
July 12	Homework for Chapters Fifteen and Sixteen	(due July 16)
July 19	Our Second Test	(test open July 20 to July 23)
July 26	Homework for Chapter Seventeen, and Our Second Written Assignment	(due July 30)
August 2	Our Third Test	(test open August 3 to August 6)
August 9	Our Fourth Test (All chapters)	(test open August 10 to 11)

Please compare our test dates with your personal and professional calendars and email immediately to resolve conflicts.

Generally, we meet on Tuesday nights at 9 pm; homework or test answers are due on Saturdays at midnight; tests open at midnight after class and close at midnight the following Saturday, except for our last test, which opens at midnight after class and closes on the following Thursday; and, you are required to comply with our Academic Honesty Policy, posted on our eCollege page in “Doc Sharing”, which requires you not talk to any person about our tests on the days they are open, and requires you to promptly report any person attempting to talk to you about our tests on the days they are open.

Before any homework answer, written assignment, or test answers may be considered, the student submitting the answers must post two statements in drop boxes provided on our eCollege page. One statement states they have read and understand our Academic Honesty Policy and agree to comply. The other statement states that they have read and understand our Class Policies, Objectives, and Schedule. Our Academic Honesty Policy and our Class Policies, Objectives, and Schedule are posted on our eCollege page in “Doc Sharing”.

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.tamuc-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, note 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, please contact your instructor or our Department Chair, Dr. Sandra Gates (BA 226, 903.886.5659, Sandra.Gates@tamuc.edu), for help in solving the problem. Your instructor has a duty to request students who exhibit inappropriate behavior to leave the class, and a duty to refer serious offenses to the University Police Department and the Dean of Students for disciplinary action.

Final grades may be appealed. Instructions for final grade appeals may be found at <http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

Please be aware of the comprehensive final examination required to graduate with an MSA degree, which includes questions from this class.

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.

Please use your tamuc.edu email and include “522” in the subject line for all emails.

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

Good luck on our homework and tests!

Please call or email with questions.

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Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at **903-886-5868** or 9-1-1.