

ACCT 437 – 01W (40661) 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

Tim Wilson, JD, PhD 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 437, 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.

We will meet online, in eCollege, from June 6 until August 11. On Thursdays, we will meet in eCollege “Class Live” at 9 pm, beginning on Thursday, June 9. You are not required to attend classes, which are recorded.

The textbook for our class is “Governmental and Non-For-Profit Accounting”, 7th ed., 2013, by Ives, Patton, and Patton, McGrawHill, ISBN 978-0-13-277601-1.

Your grade will be determined by your knowledge of: (1) the basis of accounting, measurement focus, and format of financial statements of government and non-profit entities; (2) fund and budgetary accounting; and, (3) differences and similarities in accounting for for-profit, non-profit, and government entities. Your ability to perform these tasks will be tested by four tests and four homework assignments. Tests determine eighty percent of your grade and homework 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”. Specific homework problems and homework and tests dates are posted on our eCollege page.

Class meetings, homework, tests and written projects will be due during the weeks ending:

June 9	Homework for Chapters Fifteen, One, Two, and Three
June 16	Homework for Chapters Four, Five, and Six
June 22	Our First Test (Chapters One to Six)
June 29	Homework for Chapters Seven, Eight, Nine, and Ten
July 6	Homework for Chapter Eleven
July 13	Our Second Test (Chapters Seven to Eleven)
July 20	Homework for Chapters Twelve and Thirteen
July 27	Homework for Chapter Fourteen
August 9	Our Third Test (Chapter Twelve to Fourteen)
August 11	Our Fourth Test (All chapters previously tested)

You are required to comply with our academic honesty policy, posted on our eCollege page. You may work together on your written projects and homework, but your test 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. Our tests are open book, but you may not receive help from any other person, or provide help to any person taking the test. Please respect our academic honesty policy, which requires you to not talk to any person about our tests on the days they are open and also requires you to promptly report any person attempting to talk to you about our tests on the days they are open.

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>.

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 "437" in the subject line for all emails.

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

Please call or email with questions.

Tim Wilson, JD, PhD, CFE
601.807.7366
Tim.Wilson@tamuc.edu