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Office Hours: 1 pm to 5 pm on Tuesdays (BA 122)
by appointment

Class Location and Time UCD – Tuesdays, 6-9.30pm

Objectives, Schedule, and Policies

Welcome to ACCT 522, Governmental and Not-for-Profit Accounting. In this course, 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 primary objectives are to study 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. A secondary objective is to raise your awareness of public policy, financial and non-financial issues and differences related to government and non-profit accounting.

Our textbook is **Accounting for Governmental & Nonprofit Entities**, Seventeenth Edition, by Jacqueline Reck and Suzanne Lowensohn, McGrawHill Education, ISBN 978-0-07-802582-2. Along with your book purchase comes access to the Connect website. All exams will be available via Connect. To access the Connect site, you must first register on Connect. Here is the registration link on Connect: <http://connect.mheducation.com/class/m-opara-acct-522-081e-spring-2018>

When you complete this course, 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.

Prerequisites for our class are ACCT 321 and ACCT 322, ACCT 502, or equivalent classes. PowerPoint slides, course audio materials for each chapter are located in eCollege. Importantly, I will communicate with you via postings in eCollege.

Your ability to perform these tasks will be tested in four exams, taken in eCollege on the dates outlined in the schedule below. Exams will be a mix of MCQs and written materials submitted via the Drop Box.

Grades will be based on the average of four equally weighted exams (i.e., the average of all four exams). 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" 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.tamuc-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

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

The best way to reach me is via email. I try to answer e-mails within 48 hrs. If an answer is not received in 48 hours, please send me a reminder email.

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 Classes and Exams

Week	Date	Chapter/Description	Activity/Homework
1	February 6	1 - Introduction	MC: 1-18
2	February 13	2 – Principles of Accounting and Financial Reporting	MC: 2-15; 2-16; 2-17; 2-18
3	February 20	3 – Governmental Operating Statement	MC: 3-17
4	February 27	5 – Accounting for General Capital Assets	MC: 5-16
	March 1-3	Exam 1 (50 MCQs – 100 points)	Exam covers Chps 1-3 & 5.
5	March 6	6 – Accounting for General Long-term Liabilities	MC:6-16
6	March 20	7 – Accounting for Business-type Activities	MC: 7-16
7	March 27	8 – Accounting for Fiduciary Activities	MC: 8-16
8	April 3	9 – Financial Reporting for State and LGs	MC: 9-16
	April 6-8	Exam 2 (50 MCQs – 100 points)	Exam covers Chps 6-9.
9	April 10	10 – Analysis of Governmental Financial Performance	MC: 10-16
	April 15	Spring Project (Written Paper - 100 points)	Due: April 15
10	April 17	12 – Budgeting and Performance Measurement	MC: 12-15
11	April 24	13/14 – Accounting for Non-Profit Organizations	MC: 13-14; 14-16
12	May 1	15 – Accounting for Colleges and Universities	MC: 15-15
	May 4-6	Exam 3 (50 MCQs – 100 points)	Exam covers Chps 10, 12-15.

Texas Gun Carry

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.