



Accounting and Finance

A&M-COMMERCE

ACCT 437-01W– Government and Nonprofit Accounting

COURSE SYLLABUS: Fall 2022 August 29, to December 16, 2022

Mode: Online

INSTRUCTOR INFORMATION

Instructor: Michael Opara, DBA CPA

Office Location: BA 122

Office Hours: Wednesdays by Appointment, and Virtual

University Email Address: Michael.opara@tamuc.edu

Preferred Form of Communication: Email/Zoom

(Response: Within 24 hours **except Weekends**)

A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

COURSE INFORMATION

Course Description

Hours: 3

A study of accounting principles and procedures as they apply to governmental entities and to private non-profit organizations.

Prerequisites: Acct 321 (minimum grade C and a minimum of 55 credits.)

The course utilizes Experiential Learning techniques, which means “learn by doing.”

Note: Use only **Chrome** to access this course on MyLeo (D2L Brightspace). D2L is a Windows-based product. Safari, Firefox, Edge, Internet Explorer (IE) are not supported browsers. Often your assignments are not fully visible/accessible from browsers other than **Chrome**. If you are using a Mac iOS, you must download the **Chrome** app. However, the app does not fully guarantee your full accessibility.

Required Materials (Including Electronic Requirements)

Essentials of Accounting for Governmental and Not-for-Profit Organizations, 14th edition, Paul A. Copley, PhD, CPA, CGFM, McGraw Hill Education. The TAMUC Bookstore has a print-upgrade of the paper textbook (recommended) and an access code.

Registration link to McGraw Hill Connect:

<https://connect.mheducation.com/class/m-opara-acct-437-fall-2022>

Experiential Projects are administered Live in class. Live projects – must be present in class to participate.

Needed for F2F only: notebook, pencils, highlighters, ruler, eraser, calculator. Bring to every class. Also, only E-books, tablets, laptops will be used in class to access course resources only.

Textbook(s) Loose-Leaf Optional & Read Anywhere App

In addition to the e-text included with course access (Inclusive Access), there is a loose-leaf purchase option from the TAMUC or ordered within *Connect*. It is highly recommended. McGraw Hill has an app for download called “Read Anywhere” which you can access your e-text by using your McGraw Hill user ID and password.

CPA Exam Candidates - State of Texas Exam/Qualifications – Requirements for Examination

You must meet the following qualifications to take the CPA exam.

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher [degree](#) from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete [150 semester hours](#) or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level [accounting courses](#) from a board-recognized college or university. Within the coursework [two-semester hours of accounting or tax research and analysis are required](#). 15 Hours of Face-to-Face classes is no longer a requirement.
- Complete 24 semester hours or quarter-hour equivalents of upper level related [business courses](#). Within the coursework [two-semester hours of accounting or business communications are required](#).
- Complete a 3-semester-hour [Board-approved ethics course](#).

The first step to determine your eligibility to take the CPA exam is to submit an [Application of Intent](#).

Course Assessments

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1. Read assigned chapters
2. McGraw Hill Connect homework
3. In-class experiential projects/assignments

Experiential In-class and at Homework/Projects

The experiential journal entry and Financial Statement preparation projects are planned in-class (F2F only) and at home (Online).

A. Journal entry and FS preparation in-class/at home projects are planned for each governmental accounting chapter.

Classroom Policies

1. Please be on time for classes regardless of modality. I would expect all members of the class to be on time – most of the time. Should you not be feeling well, let the instructor know before class. Drinks permitted, kindly refrain from eating meals/food during class.
2. Unless otherwise instructed, **the classroom is an electronic-gadget free zone.** Silence and stow laptops, tablets, electronic watches, telephones, etc. Electronic users will be asked to exit the classroom.
3. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive.
4. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.
5. myLeo Online (D2L Brightspace) and email: This course, online or in a traditional face-to-face setting, has a myLeo Online presence. I will post grades to D2L and students are expected to check that area regularly. Check your @tamuc.edu email at least once a day during the semester.

Homework/Quizzes/Exams

Exams are available in Connect on the designated dates.

Make-up work or extensions will be considered only under extenuating circumstances. Work, personal travel, internet (see Technology policy) etc. **are not** extenuating circumstances.

The following are considered extenuating circumstances: school sponsored excused event (communicated by faculty advisor/coach), hospitalization, medical emergency, physical injury, or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance to be approved for a make-up exam. Make-up exams for students attending school-sponsored events, are scheduled **before event departure** Other approved makeups are scheduled **within three days** of approval of documented extenuating circumstances.

Course Student Learning Outcomes:

After completing this course, a student should understand the following general topics:

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.
3. Differences and similarities in accounting for for-profit corporations, not-for profit organizations, and state and local governments.

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in **spoken communications** by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in **written communications** by creating clear and well-structured business documents.
3. Students will identify and evaluate **ethical** business issues.
4. Students will identify and evaluate **global** business challenges.
5. Students will be analytical **problem solvers** in business environments.

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
2, 3, 5	<ul style="list-style-type: none">• 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• Fund accounting and budgetary accounting• Differences and similarities in accounting for for-profit corporations, not-for profit organizations, and state and local governments.	<ul style="list-style-type: none">• Experiential Journal Entry and Nonprofit Tax Return Projects• Governmental Financial Reporting (particularly disclosures)• Chapter Assignments• Chapter Quizzes

Student Responsibilities

Learning is every student's responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Complete Connect homework on time
3. Prepare diligently for class, assignments, and assessments
4. Participate in in-class administered project, quizzes and exams
5. Respect the learning environment by being prepared

6. Observe online and email communication etiquette
7. Bring your textbook to class

Assessments

Note: All McGraw Hill Connect Homework assignments are required. These assignments are integral to assessments and should not be considered optional. Nonprofit Form 990-EZ Tax Return Projects and Exams are at scheduled times, so mark your calendar, as there are no makeup opportunities. **All assessments must be attempted.**

Exam 1 – 90 mins	100
Exam 2 – 90 mins	100
Exam 3 – 90 mins	100
Project	100
Homework/Virtual assignment (10@10 points each)	100
Total	500

Final grades in this course will be based on the following scale. **There will be NO curve.**

- A = 90%
- B = 80%-89%
- C = 70%-79%
- D = 60%-69%
- F = less than 60%

Drop/Withdrawal/Final Exam Information

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>
 A registrar calendar is posted on D2L in the Content area.

ADH Policy Form: Submit through D2L – Due Week 1

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the myLeo D2L Activities / Assignments. All students are required to sign and return the form to the instructor.

COURSE OUTLINE / CALENDAR				
Event	Date	Chapter	Detail	Homework Activity/Practice
1	29-Aug	Chapter 1	Introduction to GNP Organizations	Connect Chapter 1 Homework
2	5-Sep	Chapter 2	Financial Reporting for State & Local Governments	Connect Chapter 2 Homework
3	12-Sep	Chapter 3 - Part 1	Modified Accrual Accounting	Connect Chapter 3 Homework
4	19-Sep	Chapter 3 - Part 2	Modified Accrual Accounting	Connect Chapter 3 Homework
5	26-Sep	Exam 1	Covers: Chapters 1-3 (Available in Connect)	
6	3-Oct	Chapter 4 - part 1	Accounting for GF & SRF	Connect Chapter 4 Homework
7	10-Oct	Chapter 4 - part 2	Accounting for GF & SRF	Connect Chapter 4 Homework
8	17-Oct	Chapter 5 - Part 1	Accounting for Capital Projects, Debt Service & PFs	Connect Chapter 5 Homework
9	24-Oct	Chapter 5 - Part 2	Accounting for Capital Projects, Debt Service & PFs	Connect Chapter 5 Homework
10	31-Oct	Chapter 6	Proprietary Funds	Connect Chapter 6 Homework
11	4-Nov	Exam 2	Covers Chapters 4-6 (Available in Connect)	
13	7-Nov	Chapter 7	Fiduciary Funds	Connect Chapter 7 Homework
14	14-Nov	Chapter 8	Capital Assets and Long term Debt	Connect Chapter 8 Homework
15	21-Nov	Chapter 9	Special Purpose Entities	Connect Chapter 9 Homework
16	28-Nov	Chapter 10	Accounting for NPOs	Connect Chapter 10 Homework
17	4-Dec	Project	Project Due: December 4 at 11.59pm	
18	5-Dec	Study week	Study week	
19	12-Dec	Exam 3	Covers Chapters 7-10 (Available in Connect)	

Note: Tentative calendar above is **subject to change**. This syllabus is subject to change as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.

COURSE REQUIREMENTS

Minimal Technical Skills Needed

Using the learning management system, scanning to PDF, YouSeeU, using Microsoft Word and PowerPoint, using presentation and graphics programs, etc.

Student Responsibilities or Tips for Success in the Course

Regularly logging into the course website, amount of weekly study and participation time expected, etc. Be sure to “read” all chapters assigned and study them before attempting Homework. Pay attention to textbook examples. Outline the chapter or work some of the problems found at the end of each chapter.

TECHNOLOGY REQUIREMENTS

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LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT

If you have any questions or are having difficulties with the course material, please contact your instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

Interaction with Instructor Statement

The instructor is available at Terry.Brawand@tamuc.edu and typically answers email within 24 hours (except Sundays) Monday-Saturday 9am – 7pm.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

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Course Specific Procedures/Policies

See above.

Syllabus Change Policy

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. **Any changes made to the syllabus/due dates** will be posted **“D2L Announcements.”**

University Specific Procedures

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette](#)

<http://www.albion.com/netiquette/corerules.html>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

Dropping or Withdrawal

“Students who wish to drop a course or withdraw from the university are responsible for initiating this action.” **Students are responsible for course dropping and withdrawals.**

Faculty have the option of initiating a course drop for a student who has excessive absences/not participating, but no student should assume that the instructor is going to facilitate a drop. For date information use this link

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week, will, upon approval of the instructor, receive a mark of incomplete (I) in all courses in which they were maintaining passing grades. A grade of incomplete (I) will not be counted in the calculation of the grade point average for one semester. If the incomplete has not been removed at the end of one semester, it will automatically be changed to a grade of F. If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the

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department head and dean, with final approval from the Registrar's Office.

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99. R0.03](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

[Graduate Student Academic Dishonesty 13.99.99. R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

ADA Statement

Students with Disabilities

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Services

Texas A&M University-Commerce

Library- Room 162

Phone (903) 886-5930

Fax (903) 468-8148

Email: StudentDisabilityServices@tamuc.edu

Website:

<http://inside.tamuc.edu/campuslife/campusServices/StudentDisabilityServices/default.aspx>

Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation since race, color, religion, sex, national origin, disability, age, genetic information, or veteran status. Further, an environment free from discrimination because of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry Statement

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 the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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.