



Accounting and Finance

A&M-COMMERCE

ACCOUNTING 522 – 01W GOVERNMENT & NON-PROFIT ACCOUNTING Fall 2024

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Office Hours:

Mondays: 1-6pm, & By Appointment (Tues-Frid: 9-am-9pm)
<https://tamuc.zoom.us/j/98693726502>

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 entities, such as cities and counties; non-profit organizations, such as hospitals and colleges/universities; and the federal government.

Our primary course 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 course objective is to raise your awareness of public policy, financial and non-financial issues and differences related to government and non-profit accounting.

COB 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)	Objectives - After successfully completing this course, students will be able to:	Measurements (Outcome Assessments)
2 & 5	<ul style="list-style-type: none"> ▪ Identify 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 ▪ Understand fund accounting and budgetary accounting mechanisms ▪ Understand the differences and similarities in accounting for for-profit corporations, not-for profit corporations, state and local governments, and the federal government. 	<ul style="list-style-type: none"> ▪ Case Study Project ▪ Exams

Required Text:

Our textbook is **Accounting for Governmental and Nonprofit Organizations, (2nd Edition)** by: Terry K. Patton, Suesan R. Patton, and Martin Ives. ISBN: 9781618534217. Along with your book purchase comes access to the book website. The course lecture videos are available also on the textbook website. Please use the enrollment link located within the Student Handout (pdf. attached) for full connection and enrollment instructions.

To access the text website, you must first register. Here is the registration link for the text website: Follow the instructions on the attached enrollment flyer/handout.

[myBusinessCourse](#) | [ACCT 522 - 01W](#) | [ACCT 522 - 01W](#) | [Student Handout](#)

<https://mybusinesscourse.com?code=1106-3603-1903>

Examinations: There will be 3 exams

Exams 1 and 2 will be 50 MCQs each for 120 minutes, exam 3 will be 30 MCQs for 75 minutes (available in D2L), and 1 written project submitted via Drop Box in D2L. The three MCQ exams will be available in D2L on the dates indicated on the Course Syllabus.

Assessments		
Exam 1 & 2 (@ 100 points each)	200	Mandatory
Exam 3	60	Mandatory
Written Project	60	Mandatory
Total Points	320	

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** to work together on tests, and you **must** report observations suggesting violations of our honor code.

Accommodations will be provided for students with 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/.

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

The best way to reach me is via email. I try to answer e-mails within 24 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

Event/ Week	Date	Chapter/Description	Activity/Homework
1	Aug 26	1 – GNP: Environment and Characteristics	Q1-1 to Q1-9; MC: 1-10 to 1-19
2	Sep 2	2 – Funds in Gov'tal Accounting & Reporting	Q2-1 to Q2-11; MC: 2-12 to 2-30
3	Sep 9	3 – Governmental Budgetary Accounting	Q3-1 to Q3-15; MC: 3-16 to 3-29
4	Sep 16	4 – General & Special Revenue Funds	MC: 4-12 to 4-30
5	Sep 26-29	Exam 1 (50 MCQs – 100 points) 120 mins	Exam 1 covers Chps: 1-4.
6	Sep 30	5 – General & Special Revenue Funds – Cont'd	MC: 5-15 to 5-33
7	Oct 7	6 – CPFs, DSFs & Permanent Funds	MC: 6-21 to 6-42
8	Oct 14	7 – Proprietary Funds	MC: 7-10 to 7-25
9	Oct 21	8 – Fiduciary Funds	MC: 8-19 to 8-32
10	Oct 24-27	Exam 2 (50 MCQs – 100 points) 120 mins	Exam 2 covers Chps: 5-8.
11	Nov 4	9 – Financial Reporting in Governmental Entities	MC: 9-19 to 9-37
13	Nov 20	Project (Written Paper - 60 points) Late submissions will NOT be accepted	Due: Nov 20 @ 11.59pm
15	Nov 25	13 – Accounting for Non-profit Organizations	MC: 13-16 to 13-30
16	Dec 5-8	Exam 3 (30 MCQs – 60 points) – 75 mins	Exam 3 covers Chps: 9 & 13 only.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

- 1) Have a bachelor's degree;
- 2) Completed 150 semester hours of courses;
- 3) Included in the 150 semester hours, 30 of upper level accounting courses; 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research.

For more information visit Exam/Qualification on the State Board's website:
<http://www.tsbpa.state.tx.us/>

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](tel:903-886-5868) or 9-1-1.

AI use policy

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty