



East Texas A & M University
ACCT 437 Government & Non-Profit Accounting
Online Course Syllabus
Spring 2026 Semester

Instructor: Michael Opara DBA CPA
Office: BA336A – Commerce
Prerequisites: Acct 321 (minimum grade C and a minimum of 55 credits.)

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Office hours:
Tu/Th 1 – 6
<https://tamuc.zoom.us/j/98693726502>

Required Material:

Accounting for Governmental & Nonprofit Entities, 19th Ed., by Jacqueline Reck, Suzanne Lowensohn and Daniel Neely. ISBN10: 1260809951 | ISBN13: 9781260809954. McGraw-Hill. The associated Connect code is required for the course. However, you do **NOT** need to purchase Connect separately because of the Inclusive Access program. Therefore, materials for this class are provided as part of the Inclusive Access program.

Here is the link to register in Connect for HW assignments and Exams:
<https://connect.mheducation.com/class/m-opara-gnp---acct-437---spring-2026>

COURSE DESCRIPTION:

The course covers the following topics: (1) the theory and practice of accounting for state and local governmental organizations. (2) The financial statements prepared for state and local governmental organizations. (3) The theory and practice of accounting for private sector Not-for-Profit organizations. And (4) The financial statements prepared for private sector Not-for-Profit organizations.

LEARNING OBJECTIVES:

After completion of this course, the student should be able to:

1. Demonstrate specific knowledge of the accounting implications of the objectives and conditions particular to not-for-profit entities and governmental organizations.
2. Apply the directives of applicable FASB & GASB statements to measurement and recording for not-for-profit entities and governmental organizations.
3. Prepare financial statements for Not-for-Profit entities and state and local governmental organizations.
4. Prepare the financial statements for private sector Not-for-Profit entities and governmental organizations.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty. (More detailed information will be provided at the latter part of the syllabus). **All exams will be proctored.**

EXAMS

		Points
Exams		
Exam 1	Chapters 1-3 & Ch14	100
Exam 2	Chapters 4-6	100
Exam 3	Chapters 7-9	100
HW Assignments/Quizzes (5*24 points each)		120
TOTAL		420

GRADING SCALE: (There is *no* grade curve and *no* extra credit assignments.)

% of Total Points	Points (Please use <u>total points</u> instead of % to calculate your final grade)	Grade
90 – 100%	378	A
80 – 89%	336	B
70 – 79%	294	C
60 – 69%	252	D
< 60%	<252	F

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

You must meet the following qualifications to take the CPA exam (**Note: Please remember the 15 hours of F2F classes is no longer a requirement.**)

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

Course Specific Procedures/Policies

- This is an online course. It is **your responsibility to make sure you have the appropriate equipment (computer, laptop, Internet, etc.) to complete the requirements**. I would never accept any excuses (e.g., “I do not have a computer on hand.” or “My Internet does not work.” etc.) under any condition.
- **Final grade– After the final exam grade were posted, unless there is a mathematical error, I generally would not accept any emails for a better grade** (e.g., “I do need 2 more points to get a better grade.” or “Can I do anything to get a better grade?” or “I do need a B or I will lose my assistantship/scholarship.” etc.) It would be too late. I would not reply any of the request to be fair to the whole class.
- **Dropping or Withdrawal from the course** – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.
- **Check your email** – Emails are sent periodically during the semester. You must check your emails regularly to remain abreast of relevant information. When sending an email to me, include the course prefix in the subject line, i.e. ACCT437.
- **Positive Online Attendance:** I have post lots of material and lecture videos on D2L. **Attendance (online in a positive way: check D2L & Connect often, watch the lecture videos, submit the assignments, etc.) is required in this course and is essential to properly learn this material.** This is an advanced class and there is much material to cover, some of which is not covered extensively in the textbook.

- *Exams/ quizzes* –The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within 7 days of release or recovery. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.
- During the exam(s): Do not ask for hints from the instructor. **The instructor retains the right to refuse to answer any exam related question(s) during the exam.**
- *Written work* – Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, table, graphs, etc. using Excel or another program, you must copy the information into the Word document.
- *Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.
- *Graded work* – There are several issues regarding grading/scoring: 1) No pre-grading or ask the instructor to check your assignment/homework before the due day, which is not fair to your classmates. 2) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. **3) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than 48 hours after the grade/score is posted.** 4) You are NOT permitted to submit an assignment used in a previous course.

TECHNOLOGY REQUIREMENTS

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 D2L, please contact D2L Technical Support. The support options can be found here:

<https://www.tamuc.edu/facultyStaffServices/academictechnology/documents/d2l/D2LFAQ.pdf>

COURSE AND UNIVERSITY PROCEDURES/POLICIES

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 will be announced in advance.

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: <https://www.britannica.com/topic/netiquette>

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>

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>

Students with Disabilities-- ADA Statement

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 Resources and Services

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

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 on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis 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.

COURSE OUTLINE / CALENDAR

	Date	Activity	HM/Quiz & Exam Dates
W1	01/12	Ch1: Introduction to the GNP Environment & Syllabus Review	
W2	01/20	Ch14: <i>Accounting for Non-Profit Organizations</i>	March 8
W3	01/26	Ch14: <i>Accounting for Non-Profit Organizations</i>	March 8
W4	02/2	Ch2: <i>Principles of Accounting & Financial Reporting for States & Local Govts</i>	March 8
W5	02/9	Ch3: <i>Govt'al Operating Statements & Budgetary Accounting</i>	March 8
		<i>Exam 1 (Ch1-3 & Ch14) – 4 hours</i>	Connect: February 20 – 23 (100 points)
W6	02/23	Ch4: <i>Accounting for Govt'al Operating Activities</i>	April 12
W7	03/16	Ch4: <i>Accounting for Govt'al Operating Activities</i>	April 12
W8	03/23	Ch5: <i>Accounting for Capital Assets and Capital Projects</i>	
W9	03/30	Ch6: <i>Accounting for Long Term Liabilities & Debt Service</i>	
		<i>Exam 2 (Ch4-6) – 4 Hours</i>	In Connect: April 3-6 (100 points)
W10	04/6	Ch7: <i>Accounting for Business-type Activities</i>	
W11	04/10	Ch7: <i>Accounting for Business-type Activities</i>	
W12	04/15	Ch8: <i>Accounting for Fiduciary Activities</i>	
W13	04/20	Ch9: <i>Financial Reporting for State and Local Governments</i>	
W14		<i>Exam 3 (Ch7-9) – 4 Hours</i>	Connect: May 1-4 (100 points)

All exams will be proctored.