Texas A & M University-Commerce  
College of Business and Entrepreneurship  
Department of Accounting  

Syllabus  
Government and Not-For-Profit Accounting  
Acct 437-01W

Instructor: Regina L. Brown, M.B.A.  
Office: Virtual. Messages will be returned within 24 hours of receipt Mon-Fri. Not available Friday, Saturday, or Sunday  
E-Mail: regina.brown@tamuc.edu  
Phone: 972-860-7095 Tuesdays or Thursdays, 9am-2pm- Messages will be returned within 24 hours of receipt.  

Course Meeting: Virtual via eCollege  
Class Live: Tuesdays @5pm-6pm, unless otherwise announced

COURSE DESCRIPTION

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

CLASS OBJECTIVES

Upon completion of this governmental and not-for-profit accounting course, the student should:

- Demonstrate an understanding of the different objectives, basis of accounting and measurement focus used for each set of financial statements in the government financial reporting model and the related standards.
- Demonstrate an understanding of fund accounting and budgetary accounting.
- Demonstrate an understanding of the differences and similarities in state and local governments, the federal government, and not-for-profit organizations

REQUIRED TEXTBOOK & COURSE REQUIREMENTS

- High speed internet connection (Broad band will make submitting large files easier)
- Storage device for saving exercises and projects
- Headset with a microphone is recommended
- Webcam optional
- Microsoft Office 2010 - Excel for all financials (some templates are available on the author’s website and must be used) and Word for essays or other written documents – or as otherwise directed

STUDENT RESPONSIBILITIES

- Communicate in a curious and professional manner: verbal and written
- Complete all assignments in a timely manner
- Devote the necessary time outside of class
- Read assigned material prior to participating in Class Live weekly
- Prepare problems for review and grading on schedule
- Learn how to share information and help each other solve problems
- Participate in all discussion board dialogue
- Acquire additional skills and knowledge about desktop applications and their use.
COURSE RUBRIC

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate an understanding of the different objectives, basis of accounting and measurement focus used for each set of financial statements in the government financial reporting model and the related standards.</td>
<td>Students cannot demonstrate an understanding of these issues.</td>
<td>Students can demonstrate an understanding of some of these issues.</td>
<td>Students can demonstrate an understanding of most of these issues.</td>
<td>Students can demonstrate an understanding of all of these issues.</td>
</tr>
<tr>
<td>Demonstrate an understanding of fund accounting and budgetary accounting.</td>
<td>Students cannot demonstrate an understanding of these issues.</td>
<td>Students can demonstrate an understanding of some of these issues.</td>
<td>Students can demonstrate an understanding of most of these issues.</td>
<td>Students can demonstrate an understanding of all of these issues.</td>
</tr>
<tr>
<td>Demonstrate an understanding of the differences and similarities in state and local governments, the federal government, and not-for-profit organizations.</td>
<td>Students cannot demonstrate an understanding of these issues.</td>
<td>Students can demonstrate an understanding of some of these issues.</td>
<td>Students can demonstrate an understanding of most of these issues.</td>
<td>Students can demonstrate an understanding of all of these issues.</td>
</tr>
</tbody>
</table>

INTRODUCTION
The above list emphasizes the responsibilities that the student must adhere to so that each student will have the opportunity to excel in this class.

- **Students are responsible** for a thorough understanding of all of the material presented in the text, and material acquired from the tutorials, and other research and reference sources.
- You may **not gain** all of the knowledge you **need** in this class exclusively from your **textbooks**.
- I expect you to use your **research** and **information acquisition skills** to obtain any knowledge or information that is not specifically presented.
- The website for the text [www.mhhe.com/copley11e](http://www.mhhe.com/copley11e) provides student resources such as PowerPoint Presentations for the chapters, glossary of terms, multiple choice quizzes, excel based problems templates, and the continuous problem with templates.
- Beginning in chapter 2 through chapter 8 and 13, students are required to complete the continuous problem and to post to the drop-box as instructed.
COURSE OVERVIEW:

- The focus of this class is on the preparation of external financial statements.
- Day-to-day events are recorded at the fund level using the basis of accounting for fund financial statement. The approach used in this text is similar.
- Governmental activities are recorded using the modified accrual basis. The government-wide financial statements are prepared from the fund-basis statements.
- Students will use MS Excel or MSWord to prepare assignments. Excel for all financials (see assignment sheet for required Excel templates from the author’s website) and Word for essays or other written documents – or as otherwise directed. This is advantageous because this is the method used in the workplace. If you do not have a copy of MSOffice 2010, the software is on the university computers in the library, and on the computers in the business computer lab. Free tutorials are available on Microsoft Office website under education.

Grading Policy: Your grade will be based upon the following activities:

<table>
<thead>
<tr>
<th>Learning Activity</th>
<th>Percent</th>
<th>Points</th>
<th>Grading Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>30%</td>
<td>300</td>
<td>100% - 90% – A</td>
</tr>
<tr>
<td>Quizzes</td>
<td>30%</td>
<td>300</td>
<td>89% - 80% - B</td>
</tr>
<tr>
<td>Continuous Governmental Problem Project</td>
<td>20%</td>
<td>200</td>
<td>79% - 70% - C</td>
</tr>
<tr>
<td>Discussion, Orientation, &amp; Weekly assignments</td>
<td>20%</td>
<td>200</td>
<td>69% - 60% - D</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>1000</td>
<td></td>
</tr>
</tbody>
</table>

Your grade will be based on the activities above and weighted accordingly.

Assignments:

- All reading assignments are to be completed before participating, or viewing the Class Live meeting for which they are assigned (discussed). The lectures will be much more meaningful if you have read the material in the chapter before the lecture. Also, you will be better prepared to ask questions and enhance the learning experience for all.
- Students who have questions but are unable to participate during the Class Live session can post questions on Virtual Office for the assignment week. The instructor will address the questions during the following Class Live session, if received with adequate time for preparation.
- All written assignments must be completed and submitted to the corresponding drop-box on the due date. I will accept work until Class Live begins.
- Late assignments are not given credit after the Class Live session.
- Students are required to take all quizzes/exams as required. There are no makeup quizzes/exams. In the event a student does not take quiz/exam when scheduled, weighting of the previous or subsequent exam will be doubled. For the best chance of success in this course, please follow the recommendations below.
Before the chapter is discussed in Class Live:

- Review the chapter’s learning objectives (in the front of each chapter).
- Read the chapter to become aware of the content and organization, including Auditing Insight and Examples boxes (shaded).
- Carefully study the chapter’s examples and illustrations; note that you must understand both the concepts and the applications.
- Complete the review questions and the multiple-choice questions at the end of the chapter.

After the chapter is discussed in Class Live:

- Note any questions that you have on the chapter’s material. (During the related class period pay close attention to our discussion of these points. If you still have questions after the class discussion, please do not hesitate to ask me to better clarify these areas of difficulty.)
- Re-read the chapter, comparing your notes from the class session(s) to the chapter material.
- Practice applying the concepts presented in each chapter, by working questions, exercises, and problems from each chapter. Hint: answer the chapter’s questions, exercises, and problems before joining Class Live. Discuss with me any difficulties that you are still having with the chapter material.

Homework, Quizzes and Tests:

- Students are encouraged to reference the text and other materials when completing homework; but quizzes and tests are expected to be completed without use of your textbook or other materials and without assistance from other persons.
- The primary purpose of homework is to help you gain a deeper understanding of the material.
- The primary purpose of quizzes and exams is to provide evidence of your mastery of that material.
- As in any course, I am sure that none of you will contemplate cheating as doing so would devalue your efforts. Cheating is a failing offense and will be prosecuted. If you are caught cheating, at a minimum you will receive a grade of F for the course and be asked to leave for the remainder of the semester.

Attendance:

- Class attendance and participation in Class Live sessions are not mandatory, but will enhance the learning experience.
- The date and time for Class Live sessions are posted in eCollege, Assignments. Changes will be posted in the class announcements.
Texas A & M University-Commerce  
College of Business and Entrepreneurship  
Department of Accounting  
Syllabus  
Government and Not-For-Profit Accounting  
Acct 437-01W

**Ethics:**

- Integrity is the hallmark of the accounting profession and will be stressed throughout the course.
- As in any course, I am sure that none of you will contemplate cheating as doing so would devalue your efforts and breach your ethics.
- Cheating is a failing offense and will be prosecuted.
- Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

**eCollege:**

- This is an online course utilizing eCollege.
- Virtual Office: Use this tool to post questions regarding the course material.
- You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege.
- Class Live, announcements, documents, etc. will all be made available in eCollege and should be checked frequently.

**Technical Support:**

- Please complete the student tutorial on how to use eCollege.
- eCollege has a help button on the top right of the screen to provide information while you are in a course.
- If at any time you experience technical problems (e.g., you can't log in to the course, you can't see certain material, etc.) please contact the eCollege HelpDesk, available 24 hours a day, seven days a week.
- The HelpDesk can be reached by sending an email to helpdesk@online.tamuc.org or by calling 1-866-656-5511.

**Course Requirements:**

- The attached schedule lists the chapters for the course.
- This is an online assisted course and you should have the necessary computer skills to use this site without assistance from your professor.
- **You should also plan to have an alternate computer site for online access if you have technical difficulties with your primary access site.** Having computer problems is not an acceptable excuse for not completing your assignments on time.
- The professor is NOT responsible for any technical difficulties experienced during the course.
- You will be held accountable for announcements posted online, anything posted to my Virtual Office, and any email broadcast to the entire class or sent to you individually (regardless of whether you receive it or not).
- Please check all of these on a regular basis and make sure that your email will not reject any messages that may be sent.
EXERCISES AND PROBLEMS

1. Read one chapter each week.
2. 14 chapters of Essentials of Accounting for Governmental and Not-for-Profit Organizations are covered.
3. The assignments are to be prepared per instruction: use: MS-Word for essay assignments and MS-Excel for financial statements and spreadsheets.
4. You will complete assignments weekly, worth 10% of your grade. All assignments will be shown for the week on e-College and your syllabus.
5. When submitting assignments make sure you save the files by your last name first initial, course, and assignment name. Example: BrownRNFQuiz#2.
6. I will download these assignments for grading; therefore, it is imperative that your name is on the assignment document. You need to make sure you download the assignment to the correct drop-box. The assignment will not be graded, if it is not in the correct drop-box.
7. All projects will be due Sunday of the assignment week.
8. If you have difficulty with a project, please work with your classmates to solve that problem 1st.
9. Further assistance will be provided to students you have attempted working with your peers via eCollege.
10. Please use virtual office that relates to the assignment week to correspond with your classmates and the instructor. The purpose is to learn to work in teams to accomplish a task.
11. Weekly assignments will be reviewed and/or discussed during the following Class Live session.
12. Late assignments are not accepted, after I have discussed the assignment on Class Live. Participation in Class Live sessions is not required, but highly suggested. The sessions are provided to give you an opportunity to ask questions of the instructor real time. If you cannot join the session post your questions on virtual office, I will address the question during the Class Live session, if received with adequate time for preparation, or answer in virtual office.
13. The sessions are recorded and you can go in and listen and watch the recording at a later date. I suggest you listen the week the session is available, as I will be giving instructions regarding the assignments.

<table>
<thead>
<tr>
<th>Problems and Exercises Rubric</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criteria</td>
</tr>
<tr>
<td>Adequately Prepared</td>
</tr>
<tr>
<td>Supported method of achieving solution</td>
</tr>
<tr>
<td>Demonstrated understanding of concepts</td>
</tr>
<tr>
<td>Effective analysis</td>
</tr>
<tr>
<td>Accurate format</td>
</tr>
</tbody>
</table>

**Continuous Problem:**

1. The Continuous Problem is worth 20% of your grade and is inclusive of Chapters 3, 4, 5, 6, 7, 8, & 13
2. The Instruction packet is located in doc sharing.
3. The required Excel templates are also located in doc sharing with accurate beginning balances.
4. The problem is submitted in two parts: a) Chapters 3-4-5 and b) Chapters 6-7-8-13.
5. Grading is in two parts: a) completion/submission of the files and b) completion of a fill-in-the-blank assessment.

Revised: 1.7.2013
DISCUSSION

1. Your discussion grade will be assessed by your activity in the discussion groups, worth 10% of your grade.
2. Students will receive credit for discussions as per the criteria stated below.
3. Provide at least one reference outside of the text
4. Give a minimum of 2 substantive messages sent as replies to discuss the question solutions posted from classmates.
5. When responding to a discussion question, you need to add value, explain your reasoning and suggest alternative solutions or ways to look at the topic. Messages should reflect critical thought and relate the course content.
6. Please note that both quantity and quality are important considerations when it comes to participation. A message which says simply, “I agree,” for example, would not constitute participation and will not receive credit since it does not add anything of substance to the discussion.
7. Messages posted in the discussion board must be professionally written and contain minimal grammatical errors.
8. Students are expected to be respectful and professional in your online communications with both your peers and the instructor. Inappropriate comments made in the discussion board will not be tolerated.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Accuracy Rating</th>
<th>Rating Scale</th>
<th>Possible Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thorough answer to question citing source</td>
<td>Excellent</td>
<td>90-100%</td>
<td>7-8 points</td>
</tr>
<tr>
<td>Answers question timely</td>
<td>Competent</td>
<td>80-89%</td>
<td>5-6 points</td>
</tr>
<tr>
<td>Added value to the discussion</td>
<td>Satisfactory</td>
<td>70-79%</td>
<td>3-4 points</td>
</tr>
<tr>
<td>Outside research of multiple sources</td>
<td>Unsatisfactory</td>
<td>0-69%</td>
<td>1-2 points</td>
</tr>
<tr>
<td>Interacted professionally with classmates</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Draws out discussion with others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintains focus and stays on track</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Good organization of responses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supports comments with sources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Analysis strategy meets objective</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

STUDENT RESOURCES

- Your textbook provides a study guide which includes multiple-choice questions; Excel based problems, glossary of terms, text updates, and the required continuous problem (City of Everlasting Sunshine).
- Use these tools to assess how well you understand the assigned chapters. PowerPoint slides for each chapter are also available.
- The URL for the Essentials of Accounting for Governmental and Not-For-Prof Organizations by Paul Copley can be accessed in webliography.
- The tab for webliography is located at the top of your e-college screen. Once you enter the text website then click on student resources.
- Under book resources, you have access to the resources that are not locked.
Texas A & M University-Commerce  
College of Business and Entrepreneurship  
Department of Accounting  
Syllabus  
Government and Not-For-Profit Accounting  
Act 437-01W

QUizzes

- There are five quizzes worth 30% of your grade given during the semester.
- Each quiz will be essay and/or problem solving questions.
- Quizzes must be completed as per the instructions given to receive full credit.
- Quizzes must be taken and submitted on time. No makeup quiz allowed. In the event a student does not take quiz when scheduled, weighting of the previous or subsequent exam will be doubled.
- Make sure you allow enough time to complete the quiz.

<table>
<thead>
<tr>
<th>Quiz Rubric</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criteria</td>
</tr>
<tr>
<td>Demonstrate knowledge of Governmental and Not-for-Profit concepts</td>
</tr>
<tr>
<td>Demonstrate an understanding of fund accounting</td>
</tr>
<tr>
<td>Demonstrate understanding of problem-solving process</td>
</tr>
<tr>
<td>Capable of transferring knowledge to unstructured issues to achieve a solution</td>
</tr>
<tr>
<td>Utilized professional format when recording entries and preparing financial statements.</td>
</tr>
<tr>
<td>No grammatical errors</td>
</tr>
<tr>
<td>Demonstrates knowledge by using business vocabulary</td>
</tr>
<tr>
<td>Prepared using MSWord or MSExcel as per Instructions</td>
</tr>
<tr>
<td>Examination completed timely</td>
</tr>
</tbody>
</table>

Examinations

1. One Midterm Exam and one Final Exam worth 30% of your grade given during the semester.
2. Each exam will be a mixture of: true/false, multiple choice, and/or problem solving questions.
3. The exams may be entered one time for a two-hour period.
4. Exams must be taken and submitted on time. No makeup exam allowed.
5. Make sure you allow enough time to complete the examination before starting the exam.

Student Responsibilities

- Purchase required texts
- Read assigned material on schedule
- Complete all assigned projects timely
- Prepare diligently for all exams using the author’s quizzes for review
- Read all material in the textbook (unless instructed to omit material)
- Any modifications, extension, or elimination of certain concepts in the textbook
- The information and knowledge you acquire from completing your projects
Texas A & M University-Commerce
College of Business and Entrepreneurship
Department of Accounting
Syllabus
Government and Not-For-Profit Accounting
Acct 437-01W

CAVEAT

You are expected to adhere to all rules and standards set forth in this syllabus. I reserve the right to modify or change this syllabus at any time. You are expected to adhere to the academic honesty standards promulgated by Texas A & M University-Commerce. There are no acceptable reasons for violating any of the stated rules and conduct standards published by the university or contained in this syllabus.

E-MAIL POLICY

- All students must use their MyLeo accounts when corresponding with professors.
- Please include the course number in the subject line of the e-mail message.
- Emails should be written as if you were writing a business letter.
- All emails should be written grammatically correct using a polite and professional tone.
- The email must include:
  - A subject line – for Example: “Question on Ch 2 Quiz ACT437” Emails that do not include a subject line will not be read.
  - A Greeting – for example “Dear Professor Brown”
  - Detailed message – print screen aides explanations
  - Signature - your first & last name, class & section
- If you are asking a question regarding content, be sure to include page numbers and/or print screen to reference the material.
- Any e-mail that does not conform to these guidelines will not be read or responded to by the professor.
- If you do not have a computer, the business computer laboratory is located in BA345 and a computer laboratory is available in the library.
- The instructor will attempt to answer your e-mails within 24 hours on Monday – Friday.
- I am not available to answer e-mails on the weekend.
- If you need to contact me, e-mail is the best method as it is the communication of choice by the university.
- Please do not call my office telephone and request that I return a long-distance call. I do not call long-distance.
- I check my e-mail daily Monday- Friday, unless otherwise announced.

ONLINE ETIQUETTE

1. If you haven't participated in online communication, visit a few web sites that explain "Netiquette,” such as http://www.learnthenet.com/english/html/09netiqt.htm.
2. Use polite, understated, good language
3. Do not type in ALL CAPS, which is perceived as shouting
4. If you disagree, do so politely
5. Think of your comments as being printed in a newspaper
Texas A & M University-Commerce  
College of Business and Entrepreneurship  
Department of Accounting  
Syllabus  
Government and Not-For-Profit Accounting  
Act 437-01W

POP-UPS
Explorer blocks pop-ups. You need to disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn off or disable the pop-up blocker, go to tools and select the off on the pop-up blocker settings. The off selection turns off the pop-up blocker until the browser is closed or you can choose to select a setting that allows the pop-ups to be turned off permanently for a specific website.

POLICY FOR DROPPING CLASS
If the student finds that he/she needs to drop the class it is the student’s responsibility to drop the class. I will not drop you from the class. Students, who because of circumstances beyond their control, are unable to attend classes during the last three weeks preceding finals can request an “X” in the class if they are maintaining a grade of “C” or above. It is up to the instructor’s discretion whether this will be approved based on proof of death of an immediate family member, or a lengthy hospitalization of the student.

ADA POLICY
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 Resources and Services  
Texas A&M University-Commerce  
Gee Library, Room 132  
Phone (903) 886-5150 or (903) 886-5835 - Fax (903) 468-8148  
StudentDisabilityServices@tamu-commerce.edu

If you are registered with the office of Student Disability Resources and Services (SDRS) and will be needing accommodations this fall, please remember to contact our office for accommodation letters. It will be your responsibility to pick up the letters and deliver them to your instructor. Please remember accommodations are not retroactive, so they will start when you deliver the letter to your instructor.

- You must contact SDRS every semester that you are enrolled in order to receive accommodation letters.
- If you need alternate textbooks, you must first purchase the textbook and also fill out a request form through the SDRS office in order to receive a copy of the text in alternate format. Please note it does take time to get textbooks converted, so please submit request form at least 4 weeks in advance.
- If you are requesting an interpreter, you must contact the SDRS office 4-6 weeks prior to the date needed and also fill out a request form.
- In order to take exams/tests in SDRS you must sign up (stop by or email) at least five days in advance of the test date to reserve a space/time. You must also sign a testing agreement form which outlines all rules that must be followed when testing in SDRS.
- If you have been approved for a note taker, you must contact the SDRS office to set up an appointment. The procedure for note takers has changed and you will be using a note taker out of the same class. There is an informational/step by step packet for you as well as one you need to give to your note taker. If you have already met with a consultant in the SDRS department concerning this, please remember to submit student note taker service agreement form ASAP and also please remind your note taker to submit green form to SDRS in order to receive credit for services.
DISCIPLINE POLICY

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

COMFORTABLE 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.

ACADEMIC HONESTY POLICY

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct**: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating**: The unauthorized use of another’s work and reporting it as your own.
- **Plagiarism**: Using someone else’s ideas and not giving proper credit.
- **Collusion**: Acting with others to perpetrate any of the above actions regardless of personal gain.

The Academic Honesty Policy has been uploaded to docsharing. You are to read, digitally sign, and submit to the corresponding dropbox.

**NOTE:** 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 PROFESSOR.
Submit each assignment due to the Corresponding Drop-Box.
Start working on the Continuous Problem after chapter 3.

<table>
<thead>
<tr>
<th>Week</th>
<th>Date Assigned</th>
<th>Reading Assignment</th>
<th>Class Live</th>
<th>Written Assignment</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan 22</td>
<td>Course Orientation &amp; Syllabus • <strong>Chapter 1</strong>: Intro to Accounting and Financial Reporting for Govt. and NFP</td>
<td>Jan 22 @ 5pm • Class Orientation • Chapter 1 Lecture</td>
<td>1. Academic Honesty Form 2. Student Understanding 3. Student Introductions 4. Discussion Question 1-10</td>
<td>Jan 27</td>
</tr>
<tr>
<td>2</td>
<td>Jan 28</td>
<td><strong>Chapter 2</strong>: Overview of Financial Reporting for State and Local Governments</td>
<td>Jan 29 @ 5pm • Chapter 2 Lecture</td>
<td>1. Discussion question 2-3 2. Complete Exercises 2-7, 2-9</td>
<td>Feb 3</td>
</tr>
<tr>
<td>3</td>
<td>Feb 4</td>
<td><strong>Chapter 3</strong>: Modified Accrual Accounting</td>
<td>Feb 5@5pm • Chapter 3 Lecture</td>
<td>1. Discussion question 3-3 2. Complete Exercise 3-5</td>
<td>Feb 10</td>
</tr>
<tr>
<td>4</td>
<td>Feb 11</td>
<td><strong>Chapter 4</strong>: Accounting for the General and Special Revenue Funds</td>
<td>Feb 12@5pm • Chapter 4 Lecture</td>
<td>1. Complete Excel-Based Problem 4-11 2. Quiz #1 Chapters 1-3</td>
<td>Feb 17</td>
</tr>
<tr>
<td>5</td>
<td>Feb 18</td>
<td><strong>Chapter 5</strong>: Accounting for Other Governmental Fund Types</td>
<td>Feb 19@5pm • Chapter 5 Lecture</td>
<td>1. Discussion question 5-3 2. Complete Excel Based Problem 5-13</td>
<td>Feb 24</td>
</tr>
<tr>
<td>6</td>
<td>Feb 25</td>
<td><strong>Chapter 6</strong>: Proprietary Funds</td>
<td>Feb 26 @5pm • Chapter 6 Lecture</td>
<td>1. Discussion question 6-1 2. Complete Exercise 6-6</td>
<td>Mar 3</td>
</tr>
<tr>
<td>7</td>
<td>Mar 4</td>
<td><strong>Chapter 7</strong>: Fiduciary (Trust) Funds</td>
<td>Mar 5@5pm • Chapter 7 Lecture</td>
<td>1. Complete Excel Based Problem 7-15 2. Quiz #2 Chapters 4-7</td>
<td>Mar 10</td>
</tr>
<tr>
<td></td>
<td>Mar 11th – 15th</td>
<td>Spring Break</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Mar 18</td>
<td>• <strong>Part 1 of Governmental Project</strong> • <strong>Midterm Exam Ch’s 1-7</strong></td>
<td>No Class Live</td>
<td>1. Submit Continuous Problems for Chapter’s 3, 4, 5 &amp; Take Assessment 2. Midterm Exam in eCollege</td>
<td>Mar 20 Mar 24</td>
</tr>
<tr>
<td>Week</td>
<td>Date Assigned</td>
<td>Reading Assignment</td>
<td>Class Live</td>
<td>Written Assignment</td>
<td>Due Date</td>
</tr>
<tr>
<td>------</td>
<td>---------------</td>
<td>--------------------</td>
<td>------------</td>
<td>--------------------</td>
<td>----------</td>
</tr>
<tr>
<td>9</td>
<td>Mar 25</td>
<td><strong>Chapter 8:</strong> Government-Wide Statements, Fixed Assets, Long-term Debt</td>
<td>Mar 26@5pm Chapter 8 Lecture</td>
<td>Discussion question 8-4</td>
<td>Mar 31</td>
</tr>
<tr>
<td>10</td>
<td>Apr 1</td>
<td><strong>Chapter 9:</strong> Accounting for Special-Purpose Entities, Including Public Colleges and Univ.</td>
<td>Apr 2@5pm Chapter 9 Lecture</td>
<td>Complete Excel Based Exercise 9-8</td>
<td>Apr 7</td>
</tr>
</tbody>
</table>
| 11   | Apr 8         | **Chapter 10:** Accounting for Private Not-for-Profit Organizations | Apr 9@5pm Chapter 10 Lecture | 1. Discussion question 10-1  
2. Complete Excel Based Problem 10-14  
3. Quiz #3 Chapters 8-10 | Apr 14 |
| 12   | Apr 15        | **Chapter 11:** College and University Accounting-Private Institutions | Apr 16@5pm Chapter 11 Lecture | 1. Discussion question 11-1  
2. Complete Excel Based Comprehensive Problem 11-9 | Apr 21 |
| 13   | Apr 22        | **Chapter 12:** Accounting for Hospitals and other Health Care Providers | Apr 23@5pm Chapter 12 Lecture | 1. Discussion question 12-1.  
2. Complete exercise 12-8 | Apr 28 |
| 14   | Apr 29        | **Chapter 13:** Auditing, Tax-Exempt Organizations and Evaluating Performance | Apr 30@5pm Chapter 13 Lecture | Discussion question 13-15 | May 5 |
| 15   | May 6         | **Chapter 14:** Financial Reporting by the Federal Government | May7@5pm Chapter 14 Lecture | 1. Complete exercise 14-9  
2. Quiz #4 Chapters 11-14 | May 12 |
| 16   | May 13        |  
- Part 2 of Governmental Project  
- Final Exam Ch’s 8-14 | No Class Live | 1. Submit Continuous Problems for Chapter’s 6, 7, 8, 13 & Take Assessment  
2. Final Exam in eCollege | May 14 |

- If you have difficulty with one of the projects, I suggest that you go back and reread that portion of the chapter. You should also form a study group with your classmates.
- The assignment schedule should be followed diligently. Assignments will not be accepted late, that is, after it is discussed during Class Live.
- Schedule may change to best suit student learning.