

Accounting 522 - 81E (81515) Government and Non Profit Accounting Wilson
Texas A and M University - Commerce
Fall, 2013 (August 26, 2013 to December 13, 2013)

Tim Wilson, JD, PhD
903.866.5657 (office)
601.807.7366 (cell)
Tim.Wilson@tamuc.edu

Office: BA 116
Office Hours: MTWF 9 am to 11 am, and by appointment.

Please visit, call, or email with questions.

Welcome to ACCT 522, Governmental and Not-for-Profit Accounting. Our class is a study of accounting concepts and procedures 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. In this class, you will learn how accounting procedures limit political power, and provide transparency for the use of other people's money.

Our class will meet at UCD each Tuesday night from 6:15 to 8:55. Our meetings are intended to discuss homework and test questions, and answer your questions. You are required to attend class.

The textbook for our class is "Accounting for Governmental and Nonprofit Entities", 16th ed., 2013, by Reck, Lowensohn and Wilson, McGraw-Hill-Irwin, ISBN 978-0-07-811093-1.

Your grade will be determined by your ability to demonstrate and apply (1) 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.; (2) an understanding of fund accounting and budgetary accounting.; and, (3) an understanding of the differences and similarities in state and local governments, the federal government, and not-for-profit organizations.

Your ability to perform these tasks will be tested by four exams, taken on the following dates: September 17, October 15, November 26, and December 10, and by your average score on homework.

Homework answers are due at noon the day chapters are discussed in class. Late homework answers will not be accepted. Tests may be taken early by timely request, but may not be taken late without objective evidence of unforeseeable and uncontrollable circumstances requiring a make-up exam. A schedule of homework and exams appears below. Homework will be submitted to your eCollege dropbox for the day chapters are discussed in class.

Grades will be based on the equally weighted scores on the four exams and homework average, with an A requiring 450 points, a B requiring 400 points, and a C requiring 350 points. A grade of D will require 300 points. An F is required when there are fewer than 300 points.

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. 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). You are encouraged to work together on homework, but your answers on tests, and your written project, must be your own words, and you must not discuss tests with any person during the time tests are open.

Schedule of Class Meetings, Homework, and Tests

<u>Date</u>		<u>Chapter(s)</u>	<u>Answers to be submitted to eCollege drop box before noon</u>
August	27	Introduction	Academic Honesty Policy to be submitted before Friday
September	3	1	Q 1-1 to 1-10, and E&P 1-2 and 1-3
		and 2	Q 2-2, 2-3, 2-4, and 2-8, and E&P 2-2
	10	3	Q 3-2, 3-4, 3-5, and 3-7, and E&P 3-2
		and 4	E&P 4-2, 4-3, 4-4, and 4-5
	17	Test # 1 (Chapters 1 to 4)	
	24	5	E&P 5-2, 5-3, 5-7, and 5-8
		and 6	E&P 6-2 and 6-5
October	1	7	C 7-3, and E&P 7-2, 7-3, and 7-7
		and 8	Q 1, and E&P 8-2, 8-3, 8-4, and 8-8
	8	9	E&P 9-2, 9-4, and 9-5
	15	Test #2 (Chapters 5 to 9)	
	22	10	Q 10-2, 10-5, 10-8, and 10-9, and E&P 10-2
		11	Q 11-1 to 11-10, and E&P 11-2
		and 12	E&P 12-2
	29	13	Q 13-3, 13-6, 13-8, 13-9, and 13-10, and E&P 13-2 and 13-3
		and 14	Q 14-1 to 14-10, and E&P 14-1, 14-2, 1-3, and 14-4
November	5	15	Q 15-1 to 1-10, and E&P 1-1
	12	16	E&P 16-1, 16-3, and 16-4
	19	17	E&P 17-1
	26	Test # 3 (Chapters 10 to 17)	
December	3	Review for Test #4	
	10	Test # 4 (Chapters One to Seventeen)	

Disability – Reasonable accommodations will be provided for disabilities. If needed, please ask. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/> Their phone numbers are 903.886.5150 or 903.866.5835. If you are registered with the office of SDRS and will be needing accommodations this fall, please remember to contact their office for accommodation letters.

It will be your responsibility to pick up the letters and deliver them to your instructor. Accommodations are not retroactive, and 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 our 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 our office to set up an appointment. The procedure for note takers has changed and you will be using a note taker out of the class you need one. 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.**

Student Conduct – “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. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and the duty to refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Academic Honesty Policy – 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 drop box for Week 1.

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:

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.

Faculty have a duty to be aware of unethical or illegal activity, and the duty to refer serious offenses to the Dean of the College of Business for disciplinary action. Incompletes - Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" 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 department head and dean, with final approval from the Registrar's Office

Student Conduct – All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.

Grade Appeals – Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. Instructions and forms may be found on the university web page: <http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>

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Amendments – 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.

Course Rubric

Course Objective	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Demonstrate and apply 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.	Student fails to demonstrate an understanding of these issues.	Student can demonstrate an understanding of some of these issues.	Student can demonstrate an understanding of most of these issues.	Student applies concepts to complex facts.
Demonstrate and apply an understanding of fund accounting and budgetary accounting.	Student fails to demonstrate an understanding of these issues.	Student can demonstrate an understanding of some of these issues.	Student can demonstrate an understanding of most of these issues.	Student applies cycle to complex facts.
Demonstrate and apply an understanding of the differences and similarities in state and local governments, the federal government, and not-for-profit organizations.	Student fails to demonstrate an understanding of these issues.	Student can demonstrate an understanding of some of these issues.	Student can demonstrate an understanding of most of these issues.	Student applies concepts to complex facts.

Exams will be graded according to the following rubric.

	Excellent (10 points)	Competent (8 or 9)	Satisfactory (7)	Unsatisfactory (>7)
Adequately prepared				
Support method of achieving solution				
Demonstrate understanding of concepts				
Effective analysis				