

Texas A&M University - Commerce

ACCT 437 – 01W (20750) Government and Non-Profit Accounting Spring 2015 Scott

Objectives and Policies

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Office: Ferguson Social Science 137

Hours: By appointment. Please call or email with questions,
comments or concerns.

Welcome to ACCT 437, Government and Non-Profit Accounting, where we will study accounting principles and procedures used by governmental units, such as cities and counties; private non-profit organizations such as hospitals and colleges; and, the federal government.

Prerequisites for the class are ACCT 221 and 222, or equivalent classes.

Our class will be in eCollege and will begin on January 20 and continue until May 10, 2015.

Our textbook is Introduction to Governmental and Not-For-Profit Accounting, Seventh Edition, by Ives, Patton and Patton, Pearson Publishing, ISBN 13: 978-0-13-277601-1. Other useful materials are posted in eCollege.

When you complete our class, you should be able to demonstrate an understanding of: (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; and, (3) differences and similarities in accounting for and state and local governments, the federal government, and not-for-profit organizations.

Homework is due at midnight on the due dates shown in the schedule appearing below. Homework will be submitted to your eCollege drop-box and may be submitted early. To receive full credit, your answers must provide evidence of diligent effort. In fairness to persons submitting homework in a timely manner, late homework may not receive credit. Answers that appear to be plagiarized will not be considered. You are encouraged to work together on homework, but your answers on homework must be your own words. Homework determines 20% of your final grade. Your lowest homework grade will be dropped.

80% of your final grade will be determined by four equally weighted tests taken in eCollege. Three of our tests will cover chapters covered since the start of class or last test, and the fourth will be comprehensive. Tests may be taken early by timely request, but may not be taken late without objective evidence of unforeseeable and uncontrollable circumstances.

90% of possible points are required for a final grade of A; 80% for a B; 70% for a C; and 60% to avoid an F.

A live chat session will be conducted each Thursday night from 5:30-6:30PM in eCollege. This will be an opportunity to ask questions about the homework assignment and/ or the upcoming test. Attendance is not required.

All students must use their MyLeo accounts when corresponding with the professor. Please include the course number in the subject line of the e-mail message. Any e-mail which does not conform to these guidelines may not be received 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. I will attempt to answer your e-mails within 24 hours. If an answer is not received in 24 hours, please email again. If you need to contact me, e-mail is the best method as it is the communication of choice by the university.

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 January which will count as a homework grade. Our academic honesty policy requires you to report observations suggesting violations.

Grading for homework and tests will be posted on our eCollege page.

Final grades may be appealed under Texas A&M University - Commerce procedure 13.99.99.RO.5. A form to start the process may be found on our University web page:

<http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

Reasonable accommodations will be provided for students with disabilities. If needed, please ask. For more information, please contact the Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamuc-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835.

All students enrolled at our University shall follow tenets of common decency and acceptable behavior conducive to a positive learning environment. The university, this department, and I are committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members, including the instructor, are to treat each other politely in word and deed. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem. Faculty are authorized to request students who exhibit inappropriate behavior to leave the online course and are required to refer serious offenses to the University Police Department and/or the Dean of Students.

Our class will comply 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. We will maintain an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression.

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.

Homework due dates and test dates appear below. Assignments are located on our eCollege page.

<u>Chapter or Test</u>	<u>Due</u>	<u>Points</u>
AHP, One	January 25	10
Two and Three	February 1	10
Four	February 8	10
Our First Test	February 15	100
Five	February 22	10
Six and Seven	March 1	10
Eight	March 8	10
Nine and Ten	March 15	10
Spring Break		
Our Second Test	March 29	100
Eleven	April 5	10
Twelve and Thirteen	April 12	10
Fourteen	April 19	10
Fifteen	April 26	10
Our Third Test	May 3	100
Our Fourth Test	May 10	<u>100</u>
		500

*Lowest homework grade will be dropped

Thank you for your interest in government and non-profit accounting.

Please call or email with questions, comments, or concerns.

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