

Accounting 522 – 01W (40246) Government and Non Profit Accounting Wilson
Texas A and M University - Commerce
Summer, 2015 (June 8 to August 13, 2015)

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Tim.Wilson@tamuc.edu 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.

A prerequisite for our class is ACCT 501, or ACCT 221 and 222.

Our class will meet online, in eCollege, from June 8 until August 13. On Thursdays, we will meet in eCollege “Class Live” at 9 pm, beginning on June 11. Our meetings are intended to discuss homework and test questions, and answer your questions. You are not required to attend classes, which are recorded. After each class, you will receive a summary email.

We will also meet individually outside of class: by phone, email, or my office. Please call, email, or visit with questions.

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. The textbook webpage, which provides power points, quizzes, and other useful items, is found at http://highered.mcgraw-hill.com/sites/0078110939/information_center_view0/supplements.html.

Final grades will be determined by four equally weighted factors: (1) your total homework grade; (2) Our First Test; (3) Our Second Test; and, (4) Our Third Test. 90% of possible points are required for an A, 80% for a B; 70% for a C; and 60% to avoid an F.

A schedule of class meetings, due dates for homework, and test dates appears below. In general, we meet on Thursday night at 9 pm and homework is due on Sundays at midnight. Tests are open from Mondays until 9 pm Thursday.

June 11	Our First Class Meeting: Introduction and Chapter One.
June 18	State and Local Governments: Chapters Two and Three
June 21	Homework #1: Chapters One, Two, and Three Homework #2: Statement of Informed Acceptance of AHP and OPS Homework #3: Resume

June 25	State and Local Governments
June 28	Homework #4: Chapters Four, Five, and Six
July 2	State and Local Governments
July 6	Homework # 5: Chapters Seven, Eight, and Nine
July 6	Our First Test opens at 12:01 am
July 9	Non-Profit Corporations (Our First Test ends at 9 pm)
July 12	Homework #6: Chapter Thirteen
July 16	Colleges and Hospitals
July 19	Homework #7: Chapter Fifteen
July 23	Hospitals
July 26	Homework #8: Chapter Sixteen
July 26	Our Second Test Opens at 12:01 am
July 30	The Federal Government (Our Second Test closes at 9 pm)
August 2	Homework #9: Chapter Seventeen
August 6	Auditing, and review for Our Third Test
August 9:	Homework #10: Chapter Eleven
August 10	Our Third Test opens at 12:01 am
August 13	Our Third Test closes at midnight.

Homework problems are found in our textbook, as follows:

<u>Chapter</u>	<u>Questions</u>	<u>Exercises and Problems</u>
One	1, 3, and 5	2, 3, and 4
Two	1, 2, 3, and 4	2, 3, and 8
Three	1, 2, 3, 4, 5, 6, and 7	2 and 7
Four	7 and 8	2 and 4
Five	3, 6, and 10	2, 3, 7, and 8
Six	3, 4, and 5	2, 3, and 5
Seven	2, 4, 6, 7, and 8	2 and 7
Eight	1, 4, and 7	2, 3, 4, and 8
Nine	none	2
Thirteen	1, 2, 3, 4, 7, 8, 9, and 10	1, 2, and 3

Fifteen	1, 2, 3, 4, and 5	1 and 3
Sixteen	1, 2, and 3	1, 3, and 5
Seventeen	1, 2, and 8	1
Eleven	1, 2, 3, 4, and 7	2 and 5

Timely submission of homework is required to receive full credit, since homework answers are posted in doc sharing soon after the due date. Full credit may be received for incorrect answers, if timely submitted and providing evidence of diligent effort; but full credit may not be received for untimely answers. Answers are submitted in word or excel to eCollege. Please submit only one document for each of the ten assignments, even though more than one chapter is included in each assignment.

Additional homework assignments may be added during the semester, with reasonable notice.

Our tests are taken in eCollege on the days identified in our schedule of homework and tests. Generally, tests will contain five to seven questions requiring you to prepare journal entries, schedules or financial statements, or to discuss terms or issues related to homework problems. Tests will remain open for three hours after opened. A test rubric is posted on our eCollege page.

Our Academic Honesty Policy is posted on our eCollege page. Please read and ask questions and understand this policy. One of your homework assignments requires you to confirm your understanding and agreement not to comply with our academic honesty policy.

You may work together on your written projects and homework, but your answers must be your own words. Identically worded homework answers or written projects suggest violations of our academic honesty policy. Please use your own words, and do not commit or enable plagiarism.

Our tests are open book and notes, but you may not receive help from any other person, or provide help to any person taking the test. Please respect our academic honesty policy. Do not talk to any person about our tests on the days they are open. Promptly report any person attempting to talk to you about our tests on the days they are open.

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.tamu-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, not takers, and alternate test conditions, is provided on our eCollege page.

All students enrolled at our University shall follow the tenets of common decency and acceptable behavior conducive to a positive 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 or our department chair, Dr. Sandra Gates, 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.

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>.

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.

Notice to MSA students: You must take ACCT 595 during the final semester of your degree program.

Non-discrimination – A&M-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.

Thank you for your interest in accounting for governmental and non-profit entities, and good luck in our class.

Please call or email with questions, comments or concerns.

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