

ACCT 4304

Section 720, Summer 2020
Not-for-Profit and Government Accounting



Syllabus

Basic Information

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OFFICE HOURS: Monday through Thursday 4:00 - 5:30pm

Call or email to set up other meeting time

This course is a Web Course and is conducted within Canvas within <http://utpb.instructure.com>

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

Course Description

Course Catalog Description: This course includes financial reporting required by both governmental and not-for-profit non-governmental entities.

Measurable Learning Outcomes:

By the end of this course, you will be able to:

- Learn the GAAP accounting for organizational accountability and financial reporting based on GASB and FASB standards for governmental and not-for-profit non-governmental entities, both fund-based and accrual-based.
- Understand the unique features of not-for-profit accounting and how the accounting model is adapted to provide useful information to decision-makers involved in government and not-for-profit organizations.
- Analyze and interpret financial reports from government and not-for-profit organizations appropriately.

Prerequisites:

ACCT 3301 and concurrent enrollment or successful completion of ACCT 3302

Materials

Required Materials: Government and Not-for-Profit Accounting Concepts and Practices, 7th edition or 8th edition, by Michael H. Granof, John Wiley and Sons, Inc. Note: the 8th edition includes the most current standards.

ISBN 9781118983270 (7th edition)

ISBN 9781119495833 (8th edition)

Important Academic Dates

UTPB [Academic Calendar](#)

Course Overview

Syllabus Quiz: At the beginning of the semester, you will have an on-line syllabus quiz available through Canvas. At the end of the semester you will be awarded one point of extra credit for successful completion of the syllabus quiz. This quiz will also be a test of your ability to use Lockdown Browser that is required for this course.

Reading: Students are expected to read the assigned chapters in the textbook in order to understand the topic currently being studied in the course. The textbook has on-line tools that enhance the learning opportunity for each chapter.

Class Lectures: Lectures will take place on-line. You should successfully complete each of the on-line chapter lectures. A transcript of the lecture will be posted in Canvas.

Homework: Homework assignments will be completed for each of the chapters to assist in learning the assigned material. The solutions to assigned exercises and problems will be available two days before the exam date for you to study for the exams. The homework will be turned in and credit will be given for a good-faith attempt at the exercise or problem.

Exams: Exams will cover assigned readings from the text and issues gleaned from class notes/discussions. There will be *no* makeup examinations given, unless specific arrangements have been made with the Instructor. Only in case of extenuating circumstances, alternate arrangements may be scheduled for those students by the Instructor, especially when the Instructor is informed well before the scheduled dates. *Such "makeup" examinations, if any, will usually be scheduled about a day or two before the scheduled examination.*

All exams must be completed during the scheduled period and will be completed in one sitting that is timed. Your exams must be completed using the Lockdown Browser and Monitor with your personal webcam. The final exam will have a comprehensive portion that may replace your lowest previous exam grade. There will also be a portion of the final that will cover the remaining chapters that were not previously tested.

If a student must miss an examination because of a reasonable, documented reason (such as illness evidenced by a note from a doctor or a student health service, etc.), he/she must inform the Instructor no later than the day of the examination, or at the next earliest opportunity. This *might* enable the Instructor to make suitable arrangements. Failure to inform the Instructor may automatically result in a grade of zero for the examination in question. The "comprehensive" portion of the final exam *will cover the essence of previous chapters* and may be used for missed exams.

CAFR Project: This project will help you understand the different elements of the Comprehensive Annual Financial Reports. Each chapter (Chapters 1-11) has a problem called “Continuing Problem” that asks you to look at a different segment of the City of Austin, Texas, 2017 financial report and answer questions. You will be required to complete each of these problems and upload your work to Canvas. You may find the CAFR for this project at <https://assets.austintexas.gov/financeonline/downloads/cafr/cafr2017.pdf>

Not-for-Profit Project: The purpose of this project is to prepare and communicate basic financial analysis information for a not-for-profit organization. You will select a nongovernmental, not-for-profit for which you will obtain and analyze information. The assignment of work to be completed for the organization will be posted in Canvas.

Extra Credit: A total of 14 points (7 points for each activity) can be earned by: 1) participating in an Accounting Association function, 2) conducting and documenting an informational interview with a CPA, CGFM, CIA, or CMA, and 3) work three volunteer hours for a pre-approved not-for-profit organization for which you provide a signed verification on the organization’s letterhead.

Grading:

Course Activity	Points	Percentage of Total Grade
Homework	100	14%
CAFR Project	100	14
Not-for-Profit Project	100	14
Three Exams	300	44
Final Exam	100	14
Total	700	100%

Grading Scale:

Grade Range	Letter Grade
90 and above	A
80 to 89	B
70 to 79	C
60 to 69	D
Less than 59	F

**Unless otherwise stated, all materials, activities, and assessments are required and are not optional.*

Communication, Grading & Feedback:

All the course activities will be graded within one week after the set due date. You can check your grades by going to **Grade Book**. I will provide individual feedback or a general feedback in the performance of the course activity. Individual feedback will be available through the COMMENT

section of the **Gradebook**. Sometimes you will receive feedback through email or through attachment of commented documents. If there is any discrepancy in the grade, you must contact me immediately.

Time Management:

A student should expect to spend three hours on preparation and learning assignments for every semester credit hour. If a class is a 3-semester credit hour class, it is expected that a student should spend about 9 hours out of class on assignments in addition to 3 hours of in-class time for a total of about 12 hours per week to obtain an "A" in a class. It is important to develop a Time Management Plan to be successful.

Policies

Discussion Board

Discussion Board is primarily for discussing course related topics and issues.

Best practices are:

- Read all message postings in online discussion.
- Respond to the question directly
- Reply to minimum of two other student posts.
- Use a person's name in the body of your message when you reply to their message.
- Avoid postings that are limited to 'I agree' or 'great idea', etc.
- Ensure responses to questions are meaningful, reflective.
- Support statements with concepts from course readings, refer to personal experience, examples.
- Follow **Rules of Behavior (below)**.

Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately.

There will be a 10% deduction for the first, approved late submission of the assignment; no other late assignments will be accepted, considering the rapid pace of this course.

Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the university's handbook.

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

Attendance and Class Participation:

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

Tracking

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4242/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Computer Skills, Technical & Software Requirements

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

Computer Technical Requirements

See [Technical Requirements](#).

Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB’s Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password (this is the first method). UTPB requires that each student who registers for an online course is the same student who participates in, completes, and receives credit for the course. This course satisfies student authentication by:

- Presentation of approved photo ID* through a web cam and video recorded proctoring during assessment (Respondus Monitor)

*Approved photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

Using LockDown Browser & Respondus Monitor for Online

This course requires the use of LockDown Browser and Monitor for online exams, not for the quizzes though. Watch this short video (<http://www.respondus.com/products/lockdown-browser/student-movie.shtml>) to get a basic understanding of LockDown Browser and Monitor.

Download and install LockDown Browser from this link:

<http://www.respondus.com/lockdown/download.php?id=841715130>

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

Preparation for Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through you my.utpb.edu account > My Surveys & Evaluations are on the first page after you login. [The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.](#)

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	ADA Officer for Students: Mr. Paul Leverington Address: Mesa Building 4243 Voice Telephone: 432-552-4696 Email: ada@utpb.edu https://www.utpb.edu/academics/undergraduate-success/TSAAD/ssd/index
Advising	UTPB E-Advisor (432) 552-2661 UTPB Academic Advising Center
Bookstore	UTPB Campus Bookstore (432) 552-0220
Email, Outlook 365, my.utpb.edu	Information Resources Division (IRD)
Financial Aid and Scholarship	UTPB Financial Aid (432) 552-2620
Library	The J. Conrad Dunagan Library Online at (432) 552-2370
Registrar	UTPB Registrar (432) 552-2635
Student Services	Dean of Students (432) 552-2600
Technical Support	Canvas 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides

tutoring services), SmarterMeasure (measures learner readiness for online course).
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Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

ACCT 4304 Summer 2020 Schedule

Class Dates	Textbook Chapter	Topic
May 26-June 1	Introduction & 1	The Government and Not-for-Profit Environment
June 2-8	2	Fund Accounting
	3	Issues of Budgeting and Control
June 9-15	4	Recognizing Revenues in Governmental Funds
	5	Recognizing Expenditures in Governmental Funds
June 15	Exam 1, Chapters 1-5	
June 16-22	6	Accounting for Capital Projects and Debt Service
	7	Capital Assets and Investments in Marketable Securities
June 23-29	8	Long-Term Obligations
	9	Business-Type Activities
June 29	Exam 2, Chapters 6-9	

June 30-July 6	10	Pensions and Other Fiduciary Activities
	11	Issues of Reporting, Disclosure, and Financial Analysis
July 2	Last Day to Drop or Withdraw	
July 7-13	12	Not-For-Profit Organizations
	13	Colleges and Universities
July 13	Exam 3, Chapters 10-13	
July 14-20	14	Health Care Providers
	15	Managing for Results
July 21-27	16	Auditing for Governments and Not-for-Profit Organizations
	17	Federal Government Accounting
July 28-31	Final Exam	