

ACCT 3305-110, CRN 80408, GOVERNMENTAL ACCOUNTING

Fall 2017 rev. 08.16.2017

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dara Marshall, Ph.D.

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Email: dara.marshall@tamuct.edu or Canvas "Inbox" (preferred)

Office Hours:

323S Founder's Hall Mondays and Wednesdays 2:00pm – 4:00pm; Thursdays 1:00pm – 3:00pm

Mode of instruction and course access:

Per Texas A&M University – Central Texas 11.99.99.D0.02, this course is a web-enhanced course. This means that this course meets face-to-face, (with supplemental materials made available online). This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com>].

Student-instructor interaction:

I will respond to emails within 36 hours. I will also answer my office phone during office hours.

911 Cellular:

Emergency Warning System for Texas A&M University – Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [<https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management>] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

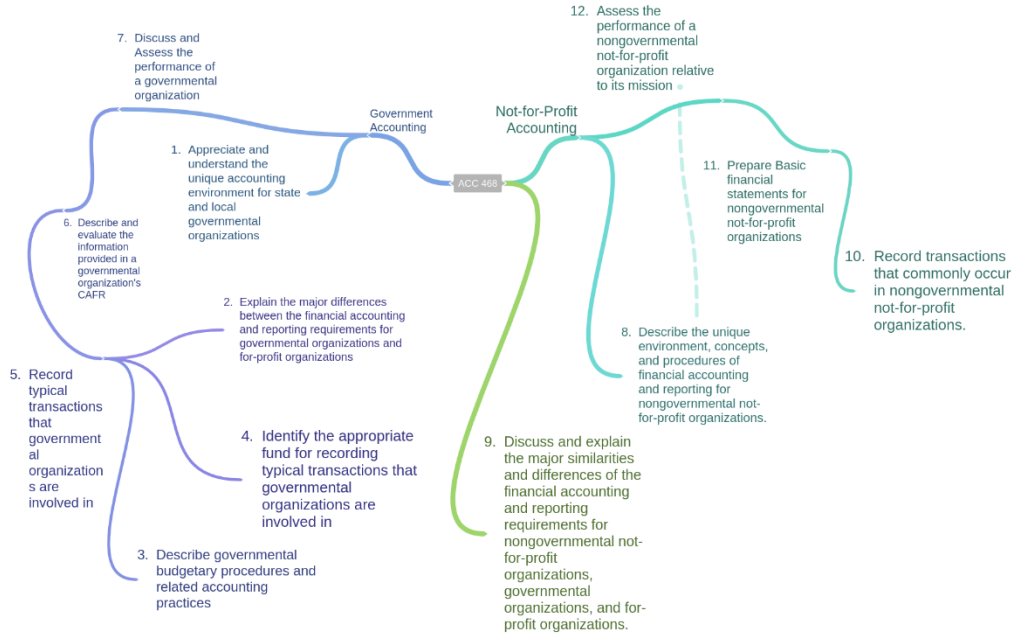
COURSE INFORMATION

Course Overview and description:

Course Objective:

Student Learning Outcomes:

1. After completing this course, you should be able to do the following:
2. Appreciate and understand the unique accounting environment for state and local governmental organizations.
3. Discuss and assess the performance of a governmental organization.
4. Describe and evaluate the information provided in a governmental organization's Comprehensive Annual Financial Report (CAFR).
5. Record typical transactions that governmental organizations are involved in.
6. Explain the major differences between the financial accounting and reporting requirements for governmental organizations and for-profit organizations.
7. Identify the appropriate fund for recording typical transactions that governmental organizations are involved in.
8. Describe governmental budgetary procedures and related accounting practices.
9. Describe the unique environment, concepts, and procedures of financial accounting and reporting for nongovernmental not-for-profit organizations.
10. Discuss and explain the major similarities and differences of the financial accounting and reporting requirements for nongovernmental not-for-profit organizations, governmental organizations, and for-profit organizations.
11. Assess the performance of a nongovernmental not-for-profit organization relative to its mission.
12. Prepare basic financial statements for nongovernmental not-for-profit organizations.
13. Record transactions that commonly occur in nongovernmental not-for-profit organizations.



Competency Goals Statements (certification or standards):

Excerpt from “Content and Skill Specifications for the Uniform CPA Examination” – AICPA effective January 1, 2016

Financial Accounting and Reporting (FAR)

IV. Governmental Accounting and Reporting (8% - 12%)

A. Governmental Accounting Concepts

1. Measurement focus and basis of accounting
2. Fund accounting concepts and applications
3. Budgetary accounting

B. Format and Content of Comprehensive Annual Financial Report (CAFR)

1. Government-wide financial statements
2. Governmental funds financial statements
3. Proprietary funds financial statements
4. Fiduciary funds financial statements
5. Notes to financial statements
6. Management’s discussion and analysis
7. Required supplementary information (RSI) other than Management’s Discussion and Analysis
8. Combining statements and individual fund statements and schedules
9. Deriving government-wide financial statements and reconciliation requirements

C. Financial Reporting Entity, Including Blended and Discrete Component Units
D. Typical Items and Specific Types of Transactions and Events: Recognition, Measurement, Valuation, Calculation, and Presentation in Governmental Entity Financial Statements

1. Net position and components thereof
2. Fund balances and components thereof
3. Capital assets and infrastructure assets
4. General long-term liabilities
5. Interfund activity, including transfers
6. Nonexchange revenue transactions
7. Expenditures
8. Special items
9. Encumbrances

E. Accounting and Reporting for Governmental Not-for-Profit Organizations

V. Not-for-Profit (Nongovernmental) Accounting and Reporting (8% - 12%)

A. Financial Statements

1. Statement of financial position
2. Statement of activities
3. Statement of cash flows
4. Statement of functional expenses

B. Typical Items and Specific Types of Transactions and Events: Recognition, Measurement, Valuation, Calculation, and Presentation in Financial Statements of Not-for-Profit Organizations

1. Support, revenues, and contributions
2. Types of restrictions on resources
3. Types of net assets
4. Expenses, including depreciation and functional expenses
5. Investments

Required Reading and Textbook(s):

McGraw-Hill Connect access code card (ISBN# 9781259294921)or buy direct from website (\$125 for site access and e-book) (required)

McGraw Hill Connect © (REQUIRED)

All homework will be done on McGraw Hill Connect©. In addition to homework assignments, there will be LearnSmart © assignments that must be completed in McGraw Hill Connect © TopHat (REQUIRED)

Join Code: **TBA**

You will need the TopHat app in order to answer the daily in-class questions

COURSE REQUIREMENTS

LearnSmart © (240 points – 12% of grade)

The textbook is required for this course and has a lot of useful information. You should read the topics we will cover in class BEFORE class. As a way to incentivize you to read you will have a

LearnSmart © reading that must be completed before each class lecture day (26 days = 26 readings). In addition to reading materials before class, you should review the textbook materials before exams. We will be covering thirteen chapters in the textbook so there will be LearnSmart © reading assignments due before each of the four exams. There are three exams during the semester and one final and we are covering thirteen chapters. This means that there are an additional 13 reading assignments due before each exam. Only the chapters covered on the exam are due before each exam (for example, exam 1 covers chapters 1-3 so there are three additional LearnSmart© reading assignments due before exam 1).

Connect Homework (310 points – 15.5% of grade)

Practicing problems prepares you for the exams and for the CPA exam. In order to incentivize you to do your homework I have made it part of your grade. McGraw Hill Connect allows you to get feedback in a timely manner. All homework assignments are done in McGraw Hill connect. Each assignment has three attempts. After each attempt you will receive feedback. You will only receive answers to the questions after the third attempt/ after you turn the homework in. The homework is graded for accuracy so do not do three attempts in order to get the answer since whatever score you have on your last attempt is the score you will receive.

Top Hat in class questions (100 points – 5% of grade)

Throughout each class day (with the exception of test days) there will be five questions that test your knowledge of the reading material assigned. These questions will be asked throughout the lecture must be completed while in class and will be worth 5 points each. I will drop 7 of these sessions. There are no makeup in-class questions.

The questions will be asked using TopHat software and may be answered through a web browser, an app on your phone, or text message. Please bring your laptop or phone to class every day.

The questions are timed so you must answer them within the time allowed. Usually I will give 60 seconds to answer a question. If wifi isn't working you have the option to use text messaging on your phone to answer a question. This text is timestamped through TopHat so you still must answer within the timeframe given.

CAFR Project (150 points – 7.5% of grade):

You and your team will analyze the CAFRs of three cities here in Texas – Killeen, Austin, and Dallas. You will need to find their CAFRs and gather data from those statements. I will give further instructions in class and on Canvas.

Exams (1100 points, 55% of grade):

There are two in class exams, one take-home exam, and a final. I will drop one exam of the in-class exams (not the take home exam). Therefore, if one of the in-class exams is missed for any reason, it will be dropped. To be fair to those students that did not miss any exams, the lowest

in-class exam grade will be dropped.

Grading Criteria Rubric and Conversion

Component of Grade	Assessed at Individual or group level	Points possible	Percent of total points possible	
Homework				
LearnSmart assignments (24)	Individual	240	12%	
Connect HW assignments (12)	Individual	310	15.5%	
Subtotal - Homework		550		27.5%
Participation				
TopHat in-class questions (23; drop 3)	Individual	100	5%	
In-class participation in large-group discussions, small group activities, and TopHat discussion boards as evaluated by instructor	Individual	100	5%	
Subtotal - participation		200		10%
Exams				
Exam 1	Individual	300	15%	
Exam 2	Individual	300	15%	
Exam 3	Individual	200	10%	
Final Exam	Individual	300	15%	
Exams - subtotal		1100		55%
CAFR Project	Group	150		7.5%
Total Points possible		2000		100%

A+=98% A=93% A-90% B+=88% B=83% B-=80% C+=78% C=73% C- = 70% D+=68% D=63% D- =60% F=below 60%

(tentative grading scale)

Posting of Grades

- Grades will be posted to the Canvas gradebook
- Assignments will be graded and posted within two weeks

COURSE OUTLINE AND CALENDAR

Complete Course Calendar is located at the end of this syllabus.

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

This course uses McGraw Hill Connect. This is a web based resource provided by the publisher of the textbook we are using. All homework assignments will be completed via this platform. I

will have a class page for you to access. You must buy access from the publisher in order to use this resource. This access includes an e-book version of our textbook

Logon to McGraw Hill Connect [<http://connect.mheducation.com/class/acct3305-d-marshall-fs2017>]
Create your username and password. Use your TAMUCT email to register.

This course also uses an interactive web tool or app called TopHat. We will use this on a daily basis so you can either download the app on your smartphone or access it via the web on your tablet or laptop.

Logon to TopHat [tophat.com]
Create your username and password. Please use your TAMUCT email to register. I will provide you the Joincode once determined.

This course will also use the A&M-Central Texas Instructure Canvas learning management system.

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)
Password: Your MyCT password

Technology Support.

For log-in problems, students should contact Help Desk Central.
24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

For issues with **Canvas**, select "chat with Canvas support," submit a support request to Canvas Tier 1, or call the Canvas support line: 1-844-757-0953, links to all are found inside of Canvas using the "Help" link.

For issues related to course content and requirements, contact your instructor.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the University Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the

procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the University's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) webpage [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. For more information, please visit <https://www.tamuct.departments/index.php>. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. On-campus subjects tutored include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics,

and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111. If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at ldavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log-in and receive FREE online tutoring and writing support. This tool provides tutoring in over forty subject areas. Access Tutor.com through Canvas.

The University Writing Center.

Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-5pm Monday-Thursday with satellite hours in the University Library on Mondays from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WCOonline](https://tamuct.mywconline.com/) [<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 72,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On-campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available twenty-four hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can

be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](https://tamuct.libguides.com/) [https://tamuct.libguides.com/].

OPTIONAL POLICY STATEMENTS:

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at A&M-Central Texas, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Counseling Services (254-501-5956) located on the second floor of Warrior Hall.

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

INSTRUCTOR POLICIES.

Important Grading Notes: * This class does not utilize make-up exams. I will drop one exam of the in-class exams (not the take home exam). Therefore, if one of the in-class exams is missed for any reason, it will be dropped. To be fair to those students that did not miss any exams, the lowest in-class exam grade will be dropped.

Policy on the use of electronic devices

Use of tablets and laptops for classroom purposes is permitted. If I feel like you are abusing the privilege of using your electronic device (web surfing, etc.) then I will ask you to put it away. Cellular phones/smartphones must be put on vibrate during class.

During examinations or quizzes all electronic devices, with the exception of non-graphing calculators must be put away. You cannot use a calculator application on your cell phone/smartphone/tablet or other electronic device during examinations or quizzes. Translators may not be used during quizzes/examinations. If you must leave during the exam for a restroom break then you will be asked to leave your cell phone with me at the front of the

classroom until you return.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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Important University Dates:

August 28, Add/Drop/Late Registration begins
August 30, Add/Drop/Late Registration ends, 16-week and 1st 8-week classes
September 1, Priority Deadline to Submit Graduation Application
September 4, Labor Day, CAMPUS CLOSED
September 5, Last day to drop 1st 8-week classes with no record
September 13, Last day to drop 16-week classes with no record
September 22, Last day to drop a 1st 8-week class with a Q or withdraw with a W
October 6, Deadline to submit graduation
October 20, Last day to withdraw from the University (1st 8-week classes WF)
October 23, Add/Drop/Late Registration begins, 2nd 8-week classes
October 26, Add/Drop/Late Registration ends, 2nd 8-week classes
October 30, Last day to drop 2nd 8-week classes with no record
November 10, Veteran's Day
November 10, Last day to drop with a Q or withdraw with a W (16-week classes)
November 17, Last day to drop a 2nd 8-week class with a Q or withdraw with a W
November 23-24, Thanksgiving, CAMPUS CLOSED
December 15, Last day to withdraw from the University (16-week and 2nd 8-week classes)
December 15, Last day to file for Degree Conferral (Registrar's Office)
December 15, Commencement (End of Fall Term)
December 25-January 1, WINTER BREAK

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
1	Mon. Aug. 28	Introduction	Chapter 1	LearnSmart – Chapter 1 Preview Chapter 1 HW: E1-17, E1-18, E1-19
2	Wed. Aug. 30	Fund Accounting	Chapter 2	LearnSmart – Chapter 2 Day 1 Preview Chapter 2 Practice: E2-15
	Mon. Sep. 4			
3	Wed. Sep. 6	Fund Accounting and the CAFR	Chapter 2	LearnSmart – Chapter 2 Day 2 Preview Chapter 2 Day 2 HW: E2-16, E2-17, E2-18, E2-19, E2-20
4	Mon. Sep. 11	Budgetary Accounting	Chapter 3	LearnSmart – Chapter 3 Day 1 Preview Chapter 3 Practice: E3-17, E3-18
5	Wed. Sep. 13	Budgetary Accounting	Chapter 3	LearnSmart – Chapter 3 Day 2 Preview Chapter 3 Day 2 HW: E3-22, E-25
6	Mon. Sep 18	Budgetary Accounting	Chapter 3 Callahan, C. M., & Waymire, T. R. (2014). The GASB 34 Impact of Budget-to-Actual Variances on Bond Ratings: Evidence from US Cities. <i>Journal of Governmental & Nonprofit Accounting</i> .	LearnSmart – Chapter 3 Day 3 Preview Chapter 3 Day 3 HW:E3-20, E3-21, E3-23
7	Wed. Sep 20			Exam 1, 300 pts

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
8	Mon. Sep 25	Governmental Operating Activities	Chapter 4	LearnSmart – Chapter 4 Day 1 Preview Chapter Practice: E4-16
9	Wed. Sep 27	Governmental Operating Activities	Chapter 4	LearnSmart – Chapter 4 Day 2 Preview Chapter HW: E4-17, E4-18, E4-19
10	Mon. Oct. 2	Governmental Operating Activities	Chapter 4	LearnSmart – Chapter 4 Day 3 Preview Chapter HW:E4-20, E4-21, E4-22, E4-23, E4-24
12	Wed. Oct. 4	Capital Assets/Projects	Chapter 5	LearnSmart – Chapter 5 Day 1 Preview Chapter Practice:
13	Mon. Oct. 9	Capital Assets/Projects	Chapter 5	LearnSmart – Chapter 5 Day 2 Preview Chapter HW: 5-17, 5-21, 5-24
14	Wed. Oct. 11	Debt-Service and LTL	Chapter 6 GASB Debt Refunding Project Overview	LearnSmart – Chapter 6 Day 1 Preview Chapter Practice: Chapter HW: 6-17, 6-18, 6-20
15	Mon. Oct. 16	Business-Type activities	Chapter 7	LearnSmart – Chapter 7 Day 1 Preview Chapter Practice:
16	Wed. Oct. 18			Exam 2, 300 pts

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
17	Mon. Oct. 23	Business-Type activities	Chapter 7	LearnSmart – Chapter 7 Day 2 Preview Chapter HW: 7-17, 7-19c, 7-20
18	Wed. Oct. 25	Fiduciary activities— agency and trust funds	Chapter 8	LearnSmart – Chapter 8 Day 1 Preview Chapter Practice:
19	Mon. Oct. 30	Fiduciary activities— agency and trust funds	Chapter 8	LearnSmart – Chapter 8 Day 2 Preview Chapter HW: 8-18-, 8-19
20	Wed. Nov. 1	Financial reporting of state and local governments	Chapter 9	LearnSmart – Chapter 9 Day 1 Preview Chapter Practice:
21	Mon. Nov. 6	Financial reporting of state and local governments	Chapter 9	LearnSmart – Chapter 9 Day 2 Preview Chapter HW: 9-17, 9-21
22	Wed. Nov. 8	Federal Government Accounting	Chapter 17	
23	Mon. Nov. 13	Analysis of governmental financial performance	Chapter 10 GASB Reporting Project	LearnSmart – Chapter 10 Day 1 Preview Chapter Practice:

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
24	Wed. Nov. 15	Analysis of governmental financial performance	Chapter 10	LearnSmart – Chapter 10 Day 2 Preview Chapter HW:
25	Mon. Nov. 20	Chapters 7 - 10	Pridgen, A. K., & Wilder, W. M. (2012). Relevance of GASB No. 34 to Financial Reporting by Municipal Governments. <i>Accounting Horizons</i> , 27(2), 175-204.	CAFR Project
26	Wed Nov. 22			
27	Mon. Nov. 27			Take Home Exam Due
28	Wed. Nov 29	Not-For-Profit Accounting	Chapter 13	LearnSmart – Chapter 13 Day 2 Preview Chapter HW:
29	Mon. Dec. 4	Not-For-Profit Accounting	Chapter 13	LearnSmart – Chapter 13 Day 3 Preview Chapter HW: EX13-21
30	Wed. Dec 6	NFP Acc. For Health Care Providers	Chapter 16 Bai, G., Hsu, S. H., & Krishnan, R. (2014). Accounting Performance and Capacity Investment Decisions: Evidence from California Hospitals. <i>Decision Sciences</i> , 45(2), 309-339.	LearnSmart – Chapter 16 Day 1 Preview Chapter Practice:
31	Mon Dec 11			Final Exam