

ACCT 5389-110, CRN 80419, SPECIAL TOPICS IN ACCOUNTING

Fall 2017 rev. 08.16.2017

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Dara Marie Marshall, Ph.D.

Office: 323S Founder's Hall

Phone: 254-519-5417

Email: Indicate preferred mail – A&M-Central Texas email or Canvas "Inbox".

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:

This course serves as an overview of federal government accounting.

Student Learning Outcomes:

Upon successful completion of this course, students should be able to

- Describe the financial management structure of the federal government.
- Identify and describe the various laws that have shaped federal financial reporting over time.
- Describe the process for establishing generally accepted accounting principles for the federal government.

- Explain the concepts underlying federal accounting and financial reporting.
- Describe government-wide financial reporting for the federal government.
- Describe federal agency performance and financial reporting requirements.
- Understand and record budgetary and proprietary journal entries with federal agencies.
- Understand budget concepts and terminology as well as the budget process within the federal government.

Competency Goals Statements (certification or standards):

The following is an excerpt from the DoD Financial Management Certification Program Handbook. This course in its current form does not attempt to result in students having these competencies but is a first step for students who may want to pursue this path.

FM and Leadership Competencies:

The Building Blocks of FM Certification

Accounting Analysis – Analyze, evaluate, and review accounting data and reports using business tools and applications, and performance metrics to provide recommendations

Accounting Concepts, Policies, & Principles – Apply federal accounting standards, fiscal law, policies, regulations, principles, standards, internal controls, and procedures to financial management activities

Advanced Financial Management – Develop, monitor, interpret, and report standardized processes/operations to ensure transparency and compliance with financial statutory, regulatory, and leadership guidance with the intent of promoting effectiveness and accountability

Audit Concepts, Policies, & Principles – Apply the Federal Acquisition Regulation, Generally Accepted Government Auditing Standards, Generally Accepted Auditing Standards, fiscal law, internal controls, policies, regulations, principles, standards, and procedures governing audit activities

Budget Concepts, Policies, & Principles – Apply the DoD Planning, Programming, Budgeting, and Execution, fiscal law, policies, regulations, principles, standards, and procedures to financial management activities

Budget Execution – Manage budget requirements by allocating, monitoring, and analyzing budgets in compliance with statutory/regulatory guidance

Budget Formulation, Justification, & Presentation – Manage budget requirements by forecasting, developing, and justifying budgets in compliance with statutory/regulatory guidance

Commercial Pay Concepts, Policies, & Principles – Apply commercial pay legislation, administrative and regulatory requirements, laws, and policies governing commercial pay activities and processes

Decision Support – Perform value-added financial, accounting, or economic analysis to make informed decisions that better utilize resources and improve mission effectiveness

Financial Concepts, Policies, & Principles – Apply fiscal law, policies, regulations, principles, standards, and procedures to financial management activities

Financial Management Analysis – Analyze, evaluate, and review budget and program issues and financial data and reports using business tools and applications, cost and economic analysis, and performance metrics to provide recommendations

Financial Management Systems – Utilize integrated federal financial management systems and sub-systems to extract data, identify and resolve system problems, and maintain data integrity

Fundamentals & Operations of Accounting – Research and analyze information related to accounting processes to ensure completeness and accuracy of accounting transactions

Fundamentals & Operations of Budget – Research and analyze information related to the federal budget process to support budget formulation and execution

Fundamentals & Operations of Finance – Research and analyze information related to accounting, auditing, budgeting, or other financial management activities to ensure the accuracy of transactions

Fundamentals & Operations of Military & Civilian Pay – Research and analyze legislative and regulatory guidance related to entitlements to ensure proper payments

Payroll Concepts, Policies, & Principles – Apply military and civilian pay legislation, administrative and regulatory

Required Reading and Textbook(s):

Federal Accounting Handbook: Policies, Standards, Procedures, Practices

By Cornelius E. Tierney, Edward F. Kearney, Roldan Fernandez, Jeffrey W. Green, Kearney & Company. John Wiley & Sons, 2007. ISBN: 0470083360, 9780470083369

COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

- Discussions (100 points; 20%): This is a graduate level course and is a seminar. I will treat it as such. That means that reading should be done before class so that we can discuss what was read as a class and its implications. *I may also add additional readings to Canvas.* Be prepared. I will give you feedback on your level and quality of participation at least after each exam.
- Exercises (50 points; 10%): There are some illustration of journal entries that we will practice individually in class. I really am grading on effort for these exercises.
- Paper (50 points; 10%): Stabilize the Debt – You will write an opinion paper on your decisions to stabilize the federal debt. I will give further instruction in Canvas.
- Exams (300 points, 60%): We will learn a lot of terminology, history, and laws. These exams will require you to recall what you have read and learned. You may also have a few journal entries.

Grading Criteria Rubric and Conversion

Component of Grade	Points possible	Percent of total points possible
Participation		

In-class discussion	100	20%
In-class exercises	50	10%
Paper	50	10%
Exams		
Exam 1	100	20%
Exam 2	100	20%
Final Exam	100	20%

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

Class No.	Date	Topic	Readings (must be completed before class)	Exams
1	Mon 8/28	Evolution of Federal Accounting	Introduction	
2	Wed 8/30	Evolution of Federal Accounting	Chapter 1	
	Mon 9/4	Labor Day		
3	Wed 9/6	Evolution of Federal Accounting	Chapter 1	
4	Mon 9/11	Evolution of Federal Accounting	Chapter 2	
5	Wed 9/13	Financial Management Structure/ Conceptual Framework	Chapter 2	
6	Mon 9/18	Budget Terminology and Process	Chapter 3	
7	Wed 9/20	Budget Terminology and Process	Chapter 3	
8	Mon 9/25	Budget Terminology and Process	Chapter 4	
9	Wed 9/27	Budget Terminology and Process	Chapter 4	
10	Mon 10/2	Review		
11	Wed 10/4			Exam 1
12	Mon 10/9	Budgetary and Proprietary Accounting Practices	Chapter 5	
13	Wed 10/11	Budgetary and Proprietary Accounting Practices	Chapter 5	
14	Mon 10/16	Financial Management Structure – Treasury Department	Chapter 6	
15	Wed 10/18	Financial Management Structure – Treasury Department	Chapter 6	
16	Mon 10/23	Financial Management Structure – Information Systems	Chapter 7	
17	Wed 10/25	Financial Management Structure –	Chapter 7	

		Information Systems		
18	Mon 10/30	Federal Financial Statements	Chapter 8	
19	Wed 11/1	Federal Financial Statements	Chapter 8	
20	Mon 11/6	Review		
21	Wed 11/8			Exam 2
22	Mon 11/13	Accounting Practices: Pay, Leave, etc.	Chapter 9	
23	Wed 11/15	Accounting Practices: Pay, Leave, etc.	Chapter 9	
24	Mon 11/20	Accounting Practices: Contracts	Chapter 10	
25	Wed 11/22	Accounting Practices: Contracts	Chapter 10	
26	Mon 11/27	Accounting Practices: Interagency etc.	Chapter 11	
27	Wed 11/29	Accounting Practices: Interagency etc.	Chapter 11	
28	Mon 12/4	Accounting Practices: A – L = NP	Chapter 12	
29	Wed 12/6	Accounting Practices: A – L = NP	Chapter 12	
30	Mon 12/11			Final

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

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

This course will 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](http://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 lmDavis@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 [WOnline](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.

I do not give make-up exams. I will drop the lowest exam grade but not the final.

I deduct points on late assignments. I will lower your assignment grade by 8 points for each calendar day late.

You may use calculators during exams; however, you may not use programmable calculators with alphabetic keys, calculators on electronic devices, writing instruments with built-in electronic devices, or any other electronic devices. If a device rings or vibrates during an exam, then I will address you immediately and you may be removed from the exam without the possibility of finishing the exam.

Attendance is strongly encouraged and is monitored. This course is a seminar, not a lecture, therefore you need to participate. Remember that 20% of your grade is based on the content/quality of your in-class discussion.

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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