

ACCT 3305-110, CRN 10101, GOVERNMENTAL ACCOUNTING

Spring 2018 rev. 12.08.2017

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dara Marshall, Ph.D.

Office: 323S Founder's Hall

Phone: 254-519-5417

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

Office Hours:

323S Founder's Hall Mondays and Wednesdays 2:30pm – 4:00pm; Tuesdays 2:30pm – 4:30pm

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

After completing this course, you should be able to do the following:

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

1. Governmental Accounting and Reporting (8% - 12%)
2. Governmental Accounting Concepts
3. Measurement focus and basis of accounting
4. Fund accounting concepts and applications
5. Budgetary accounting
6. Format and Content of Comprehensive Annual Financial Report (CAFR)
7. Government-wide financial statements
8. Governmental funds financial statements
9. Proprietary funds financial statements
10. Fiduciary funds financial statements

11. Notes to financial statements
12. Management's discussion and analysis
13. Required supplementary information (RSI) other than Management's Discussion and Analysis
14. Combining statements and individual fund statements and schedules
15. Deriving government-wide financial statements and reconciliation requirements
16. Financial Reporting Entity, Including Blended and Discrete Component Units
17. Typical Items and Specific Types of Transactions and Events: Recognition, Measurement, Valuation, Calculation, and Presentation in Governmental Entity Financial Statements
18. Net position and components thereof
19. Fund balances and components thereof
20. Capital assets and infrastructure assets
21. General long-term liabilities
22. Interfund activity, including transfers
23. Nonexchange revenue transactions
24. Expenditures
25. Special items
26. Encumbrances
27. Accounting and Reporting for Governmental Not-for-Profit Organizations

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

1. Financial Statements
2. Statement of financial position
3. Statement of activities
4. Statement of cash flows
5. Statement of functional expenses
6. Typical Items and Specific Types of Transactions and Events: Recognition, Measurement, Valuation, Calculation, and Presentation in Financial Statements of Not-for-Profit Organizations
7. Support, revenues, and contributions
8. Types of restrictions on resources
9. Types of net assets
10. Expenses, including depreciation and functional expenses
11. 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: 030453

<https://app.tophat.com/e/030453>

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. This means you should not just skip through the first and second attempts in order to get the answer since whatever your score is based on your best scoring attempt. Try your best at all three attempts. Also I have included three "check my work"s within each attempt so that should help as well.

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 5 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 (25; drop 5)	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.

Important University Dates:

January 2018

- January 2, (Tuesday) Winter Break Ends
- January 2, (Tuesday) Priority Deadline for Admissions applications
- January 5, (Friday) VA Certification Request Priority Deadline
- January 11, (Thursday) Convocation
- January 12, (Friday) Tuition and Fee payment deadline (16 week & 1st 8 week)
- January 15, (Monday) Martin L. King Jr. Day
- January 16, (Tuesday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (16 week & 1st 8 week)
- January 16, (Tuesday) Classes Begins
- January 18, (Thursday) ADD/DROP/LATE REGISTRATION ENDS (16 week & 1st 8 week)
- January 23, (Tuesday) Last day to drop 1st 8-week classes with no record
- January 31, (Wednesday) Last day to drop 16 week classes with no record

February 2018

- February 2, (Friday) Priority Deadline to Submit Graduation Application
- February 9, (Friday) Last day to drop a 1st 8-week class with a Q or withdraw with a W
- February 15, (Thursday) Last day to apply for Clinical Teaching
- February 23, (Friday) Student End of Course Survey Opens (1st 8-Week Classes)

March 2018

- March 1, (Thursday) Deadline to submit application to Teacher Education Program
- March 2, (Thursday) Deadline to Submit Graduation Application for Ceremony Participation
- March 9, (Friday) 1st 8 week classes end
- March 9, (Friday) Deadline for Admissions applications
- March 11, (Sunday) Student End of Course Survey Closes (1st 8-Week Classes)
- March 12, (Monday) Spring Break Begins
- March 12, (Monday) 1st 8-week grades from faculty due by 3pm
- March 15, (Thursday) Tuition and Fee Payment Deadline (2nd 8-week classes)
- March 16, (Friday) Spring Break Ends
- March 19, (Monday) 2nd 8 week begins
- March 19, (Monday) Summer Advising Starts
- March 19, (Monday) Class Schedule Published
- March 19, (Monday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (2nd 8-week classes)
- March 21, (Wednesday) ADD/DROP/LATE REGISTRATION ENDS (2nd 8-week classes)
- March 27, (Tuesday) Last day to drop 2nd 8-week classes with no record
- March 30, (Friday) Last day to drop a 16-week course with a Q or withdraw with a W

April 2018

- April 1, (Sunday) GRE/GMAT scores due to Office of Graduate Studies
- April 2, (Monday) Scholarship Deadline

April 2, (Monday) Registration begins
April 5, (Thursday) Priority Deadline for International Student Admission Applications
April 13, (Friday) Last day to drop a 2nd 8-week class with a Q or withdraw with a W*
April 13, (Friday) Deadline for submission of final committee-edited theses with committee approval signatures to Office of Graduate Studies
April 27, (Friday) Student End of Course Survey Opens (16 Week and 2nd 8-Week Classes)

May 2018

May 7-11, Finals Week
May 11, (Friday) Last day to file for Degree Conferral (Registrar's Office)(\$20 Late Application Fee applies)
May 11, (Friday) Spring Term Ends
May 11, (Friday) Last day to withdraw from the university (16 week and 2nd 8 week classes)
May 11, (Friday) Last day to apply for \$1000 Tuition Rebate for Spring graduation (5pm)
May 12, (Saturday) Commencement Ceremony Bell County Expo Center 7:00 p.m.
May 13, (Sunday) Student End of Course Survey Closes (16 Week and 2nd 8-Week Classes)
May 14, (Monday) Minimester begins
May 15, (Tuesday) Last Day to clear Thesis Office
May 5, (Tuesday) Final grades due from faculty by 3pm (16 week & 2nd 8 week)
May 21, (Monday) Priority Deadline for Admissions applications
May 25, (Friday) VA Certification Request Priority Deadline
May 28, (Monday) Memorial Day

TECHNOLOGY REQUIREMENTS AND SUPPORT

If you are teaching an online or blended course, or if you are using Canvas to augment your on-campus course, you need to include information about Technology Requirements and Support. In addition, include a statement on the technology requirements for the successful completion of the course and when applicable, information on how to access these resources (for example, how to obtain a certain software through University site license).

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

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select "Chat with Canvas Support," submit a support request through "Report a Problem," or call the Canvas support line: 1-844-757-0953.

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

Other 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.

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 Academic 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.edu/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].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender – including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Division of Student Affairs at 254-501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

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 Dr. DeEadra Albert-Green at deeadra.albertgreen@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.

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 Monday-Thursday 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/) at [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 TAMUCT, 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 Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

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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