

## **ACCT 4388-110, CRN XXXXX, ACCOUNTING PROBLEMS - GOVERNMENTAL ACCOUNTING**

Summer 2018 rev. 05.07.2018

Texas A&M University-Central Texas

### **INSTRUCTOR AND CONTACT INFORMATION**

**Instructor: Dara Marshall, Ph.D.**

**Office: 323S Founders' Hall**

**Phone: 254-513-5417**

**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 911Cellular 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:** This is an independent study course being used to replace ACCT 3305 – Government Accounting. Students will progress through the same text independently with guidance from the instructor.

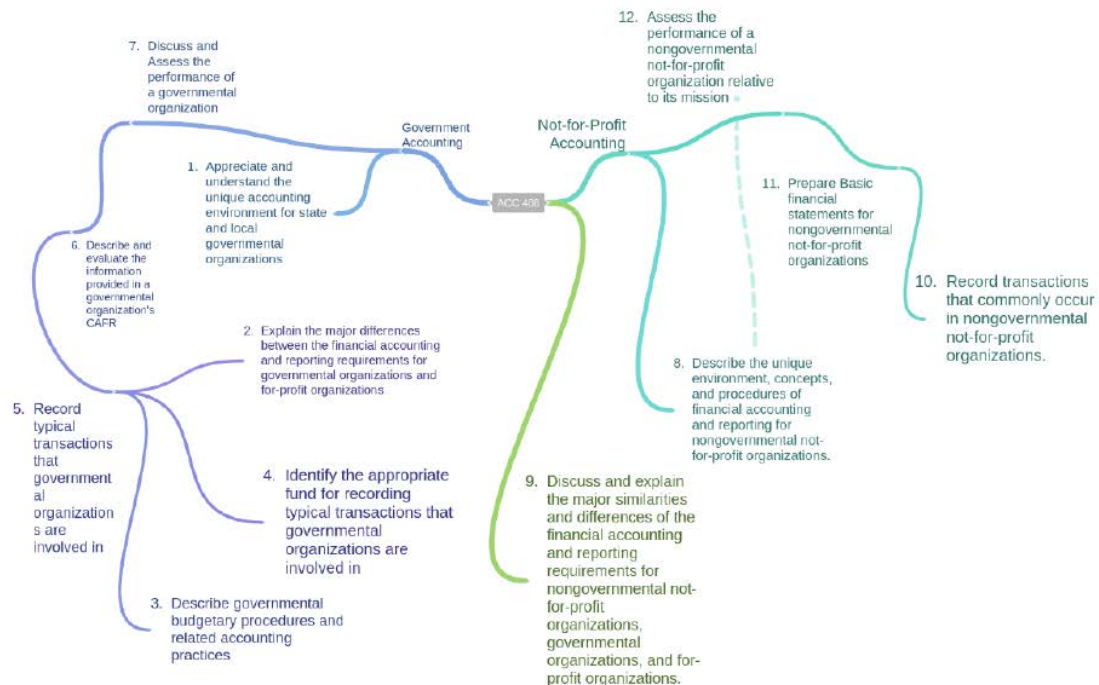
### **Course Objective:**

### **Student Learning Outcomes:**

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)

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©.

## **COURSE REQUIREMENTS**

Course Requirements:

Connect Homework (310 points)

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.

CAFR

Exams (1100 points):

There are three midterms and one final. I will drop one exam. Therefore, if one of the exams is missed for any reason, it will be dropped. To be fair to those students that did not miss any exams, the lowest exam grade will be dropped.

### **Grading Criteria Rubric and Conversion**

Component of Grade	Points possible	Percent of total points possible
Connect Homework Assignments (12)	310	22%
Exam 1	300	21%
Exam 2	300	21%
Exam 3	200	14%
Final Exam	300	21%
Exams – subtotal	1100	78%
Total Points possible	1410	100%

### **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**

Complete Course calendar can be found on Canvas

## Important University Dates:

### June 2018

- Mon, 4th** Class begins (1st 5 week, 10 week and 8 week)
- Mon, 4th** ADD/DROP/LATE REGISTRATION BEGINS (10-week, 8-week, & 1st 5-week sessions) (\$25 fee assessed for late registrants)
- Mon, 11th** Last day to drop 8-week classes with no record
- Fri, 22nd** Last day to drop a 1st 5-week class with a Q or withdraw with a W
- Fri, 29th** Deadline for submission of final committee-edited theses with committee approval signatures to Office of Graduate Studies
- Fri, 29th** Last day to drop a 8-week class with a Q or withdraw with a W

### July 2018

- Wed, 4th** Independence Day
- Fri, 6th** Deadline to Submit Graduation Application for Ceremony Participation
- Thu, 12th** Last day to drop 2nd 5-week classes with no record
- Fri, 13th** Student End of Course Survey Open ( 8-Week Classes)
- 23rd-27th** Finals Week - Summer 8 week session
- Fri, 27th** Last day to withdraw from the University (8 weeks session students)
- Fri, 27th** 8 week classes end
- Fri, 27th** Deadline for submission of final committee-edited theses with committee approval signatures to Office of Graduate Studies
- Sun, 29th** Student End of Course Survey Close (8-Week Classes)
- Mon, 30th** Grades due from faculty by 3pm (8 week classes)

## TECHNOLOGY REQUIREMENTS AND SUPPORT

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/d-marshall-sus2018\\_is](http://connect.mheducation.com/class/d-marshall-sus2018_is)]  
Create your username and password. Use your TAMUCT email to register.

### 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](mailto: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.*

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## **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](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) web page [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 related 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. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. 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. Subjects tutored on campus 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 have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at [deeadra.albertgreen@tamuct.edu](mailto:deeadra.albertgreen@tamuct.edu).

Chat live with a tutor 24/7 for almost any subject from 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 40 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-4pm Monday-Thursday during the summer with online hours available 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](mailto: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](mailto: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 85,000 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 24 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](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].



## **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 exam grade will be dropped.

### **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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