

**ACCT 3305-115, 80108, Governmental Accounting  
Fall 2019**

Texas A&M University-Central Texas

**COURSE DATES, MODALITY, AND LOCATION**

08/26/2019 – 10/18/2019

Founder's Hall Room 312

Per Texas A&M University – Central Texas 11.99.99.D0.02, this course is a web enhanced course. This course meets face-to-face at 312 Founder's Hall on Mondays and Wednesdays, 6 – 9 pm, with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor: Dr. Dara Marie Marshall**

**Office: 318B Founder's Hall**

**Phone:254-519-5417**

**Email: [dara.marshall@tamuct.edu](mailto:dara.marshall@tamuct.edu), preferred mail – Canvas Inbox**

**Office Hours**

3:30 pm – 5:00pm Mondays and Wednesdays, 318B Founder's Hall

**Student-instructor interaction**

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

**WARRIOR SHIELD**

**Emergency Warning System for Texas A&M University-Central Texas**

Warrior Shield 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 Warrior Shield through their myCT email account.

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

**COURSE INFORMATION**

**Course Overview and description**

**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):

**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: to be announced

<https://app.tophat.com/e/> (to be announced)

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

### **COURSE REQUIREMENTS**

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

Connect Homework (330 points – 19% 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 y work"s within each attempt so that should help as well.

Top Hat in class questions (50 points – 3% 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 5 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 – 8% 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, 64% 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**

<b>Component of Grade</b>	<b>Assessed at Individual or Group Level</b>	<b>Points Possible</b>	<b>Approximate Percent of total points possible</b>	
Homework				
Connect HW Assignments		330		19%
Participation				
TopHat In-class questions (15, drop 5)		50	3%	
In-Class participation in large group discussions, small group activities,		100	6%	

and discussion boards as subjectively evaluated by instructor				
Subtotal – participation		150		9%
Exams				
Exam 1		300	17.3%	
Exam 2		300	17.3%	
Exam 3		200	11.6%	
Final Exam		300	17.3%	
Exams – Subtotal		1100		64%
CAFR Project		150		8%
Total points possible		1730		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

#### Calendar of Assignments

Chapter 01 HW	8/28/2019	10
Chapter 02 HW	9/3/2019	20
Chapter 03 HW	9/6/2019	30
Exam 01 – Chapters 1-3	9/9/2019	300
Chapter 04 HW	9/13/2019	30
Chapter 05 HW	9/17/2019	30
Chapter 06 HW	9/20/2019	30
Exam 02 – Chapters 4 - 6	9/23/2019	300
Chapter 07 HW	9/27/2019	30
Chapter 08 HW	10/01/20019	30
Chapter 09 HW	10/4/2009	30
Chapter 10 HW	10/8/2019	30
Exam 03 – Chapters 07-10	10/12/2019	200
Chapter 14 HW	10/15/2019	30
Chapter 16 HW	10/17/2019	30
Final Exam- Chapter 14 - 16	10/18/2019	300
CAFR Project	TBA	150
Top Hat		50 total
TH 01	26-Aug	5
TH 02	28-Aug	5

TH 03	4-Sep	5
TH 04	9-Sep	5
TH 05	11-Sep	5
TH 06	16-Sep	5
TH 07	18-Sep	5
TH 08	23-Sep	5
TH 09	25-Sep	5
TH 10	30-Sep	5
TH 11	2-Oct	5
TH 12	7-Oct	5
TH 13	9-Oct	5
TH 14	14-Oct	5
TH 15	16-Oct	5

Complete course calendar can be found in Canvas

### Important University Dates

Date	Description
August 12, 2019	Classes Begin for Minimester
August 23, 2019	Classes End for Minimester
August 26, 2019	Classes Begin for Fall Semester
August 26, 2019	Add, Drop, and Late Registration Begins for 16- and First 8-week Classes \$25 Fee assessed for late registrants
August 28, 2019	Deadline for Add, Drop, and Late Registration for 16- and First 8-week
September 2, 2019	Labor Day (University Closed)
September 3, 2019	Deadline to Drop First 8-week Classes with No Record
September 11, 2019	Deadline to drop 16-week Classes with No Record
October 1, 2019	Deadline for Teacher Education and Professional Certification Applications
October 4, 2019	Deadline to Drop First 8-week Classes with a Quit (Q) or Withdraw (W)
October 15, 2019	Deadline for Clinical Teaching/Practicum Applications
October 18, 2018	Classes End for First 8-week Session
October 18, 2019	Deadline to Withdraw from University for First 8-Week Classes (WF)
October 21, 2019	Add, Drop, and Late Registration Begins for Second 8-Week Classes \$25 Fee assessed for late registrants
October 21, 2019	Classes Begin for Second 8-Week Session
October 21, 2019	Class Schedule Published for Spring Semester
October 22, 2019	Deadline for Faculty Submission of First 8-Week Class Final Grades (due

	by 3pm)
October 23, 2019	Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
October 25, 2019	Deadline for Graduation Application for Ceremony Participation
October 28, 2019	Deadline to Drop Second 8-Week Classes with No Record
November 4, 2019	Registration Opens for Seniors, Post-Bacc, and Graduate Students for Spring Semester
November 8, 2019	Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
November 11, 2019	Veteran's Day (University Closed)
November 12, 2019	Registration opens for all students for the Spring Semester
November 28-29, 2019	Thanksgiving (University Closed)
November 29, 2019	Deadline to Drop Second 8-Week Classes with a Quit (Q) or Withdraw (W)
December 13, 2019	Deadline for Applications for Tuition Rebate for Fall Graduation (5pm)
December 13, 2019	Deadline for Degree Conferral Applications to the Registrar's Office \$20 Late Application Fee
December 13, 2019	Deadline to Withdraw from University for 16- and Second 8-Week Classes
December 13, 2019	Fall Semester Ends
December 13, 2019	Fall Commencement Ceremony
December 17, 2019	Deadline for Faculty Submission of 16-Week and Second 8-Week Final Class Grades (due by 3pm)

## 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/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email 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].

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.

For more [information regarding the Student Conduct process](#),



[<https://www.tamuct.edu/student-affairs/student-conduct.html>].

If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\\_id=0](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0)].

### **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 Office 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 Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://tamuct.instructure.com/courses/717) Canvas page (log-in required) [<https://tamuct.instructure.com/courses/717>]

### **Important information for Pregnant and/or Parenting Students**

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 [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) [<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](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, 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 Associate Dean in 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. Tutor.com tutoring **will not offer writing support** beginning August 1, 2019, but will continue to offer other tutoring support.

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 online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

### **University Writing Center**

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

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 UWC is here to help!

Students may arrange a one-to-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](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC and/or need any assistance with scheduling.

### **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].

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## **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].

### **Behavioral Intervention**

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

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## **INSTRUCTOR POLICIES**

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.

### **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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