



**ACCT 3305 - 110 Governmental Accounting
Spring 2022**

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

Course Dates: 18 Jan 22 – 13 May 22

Mode of instruction and course access: This course meets online, 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:

Office: Online

Phone: NA

Email:

Office Hours: Office hours are online and by appointment only.

Student-instructor interaction

I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will attempt to respond within 24 hours during the week and within 36 hours during the weekend. You may use my TAMUCT email for course-related matters. In the subject line of your email provide the course information **“ACCT 3304”**. If your concern needs immediate attention, text me. Remember, please practice good communication skills (spelling and grammar).

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

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
 - [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]

2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

COURSE INFORMATION

Course Overview and description:

Learn budgeting, accounting, and financial reporting principles and practices for governmental and other not-for-profit entities.

Prerequisite: ACCT 3303 or permission of department chair

Course Objective:

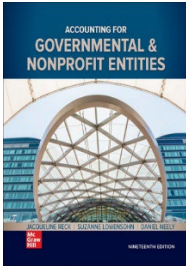
Learn budgeting, accounting, and financial reporting principles and practices for governmental and other not-for-profit entities. Prerequisite(s): ACCT 3303 or permission of department chair.

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

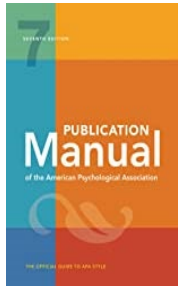
- Record transactions that commonly occur in nongovernmental not-for-profit organizations

Required Reading and Textbook(s)

1. Accounting for Governmental and Nonprofit Entities, 19/e. McGraw Hill (ISBN: 9781260809954). With Connect



2. Publication Manual of the American Psychological Association, 7th Edition American Psychological Association Softcover, ISBN-13 978-1433805615



COURSE REQUIREMENTS

There will be a variety of graded and non-graded activities throughout the semester. Each activity will assess your command of the material as well as your understanding of the course goals and concepts. Activities are assigned and completed during the class period unless otherwise noted and cannot be turned in late or if classes are missed.

Chapter Homework: Chapter homework will be conducted in Connect. The homework problems will consist of problems from the chapter.

Chapter Quizzes: Chapter quizzes will be conducted in Connect. The quizzes will consist of true/false questions, matching questions, and multiple-choice questions.

Chapter Cases: Chapter cases will be assigned for each chapter in Connect. Chapter cases are assignments that consist of real-world scenarios from both U.S. GAAP and IFRS.

Final Exam: There will be one comprehensive exam. The exam will cover topics identified, cases, class discussions, and other materials.

Governmental Accounting Research Paper or VITA (12 hours): Research Paper: A research paper is required for this course. There are four parts to the research paper (topic ideas, outline, draft and final paper). You may write about any governmental accounting related topic of interest to you and approved by the instructor. Only the final paper will be graded.

Topic Submission: First, submit three topics (ranked 1-3) that you wish to explore, framed as questions, or 1-2 sentence explanations. The professor will provide comments and recommendations on the existing topics or require new topics.

Outline: Create a brief outline, aimed at showing the planned flow of your paper. Include sections and subsections, as needed, along with short descriptions of each. The instructor will provide comments and/or recommendations to modify your outline. Remember, your paper is a work in process, your outline and list of resources may change before the final draft is submitted.

Draft: Prepare a draft of your paper after conducting your research. The professor will make a few comments on your draft, but the draft will not be graded. Please note that the recommendations that the professor provides are not all inclusive and will only offer the student limited and general guidance. A more detailed evaluation will be completed on your final paper. References should be included in the draft (changing or adding references to the final draft is ok).

Paper: The final step is to submit the paper for a final grade. Generally, each developed and typed paper will be approximately 15-25 pages (not including the references pages). Papers must be submitted in accordance with APA guidelines. You will need to make sure to identify the research question or issue, obtain data or information from multiple sources, and integrate it into a cohesive and organized paper. The analysis must be well developed and must describe multiple stakeholder(s) perspectives or multiple solutions. After a detailed analysis section, you must provide the reader with a recommendation(s), or with a persuasive opinion(s). The paper must demonstrate mastery of critical thinking skills, and basic writing mechanics. The paper must be clear, concise, organized, and persuasive, and be supported with credible references.

OR

The Volunteer Income Tax Assistance (VITA) program is an Internal Revenue Service (IRS) initiative founded in 1971 to serve low- to moderate-income individuals, persons with disabilities, the elderly, and limited English speakers.

Anyone who has income generated in the U. S. must file an income tax return to be in compliance with U.S. tax laws. Yet many of these earners, even those with college degrees, throw up their hands in bewilderment when trying to decipher the ever-changing laws with which they must comply.

“The hardest thing in the world to understand is the income tax.”

~ *Albert Einstein, physicist*

Einstein said this to his own accountant! As an accounting major, you have proven your aptitude for unraveling something that stumped even Einstein! Thus, our VITA program provides a critical service to the TAMU-CT community through your unique talent. VITA at TAMU-CT

saves not only low-income and military members of our community from the daunting and often expensive task of tax return preparation.

VITA provides a meaningful, valuable service to the TAMU-CT community. As a student, you will find this experience to provide immeasurable value to you, as well. One of the essential parts of the learning process is applying one's trade. While preparing tax returns, you will research clients' issues, resolve questions, and navigate challenging tax scenarios. You will gain first-hand experience working with actual clients' real problems. However, the technical learning you will gain is only part of the picture. I guarantee you will not forget the gratitude of your clients, the satisfaction of knowing your unique talents enriched their lives, as well as the pride of representing and serving a community that has contributed so much to your own growth.

Requirements:

- Complete the required IRS Training
 - Volunteer Standards of Conduct Training certificate
 - Intake/Interview and Quality Review Exam certificate
 - Basic Training Exam Certificate
 - Advance Training Exam Certificate
- Submit certificates in Canvas and email to the designated email address.
- Volunteer **12 hours (Spring semester – starting 25 January – 15 April)** to the VITA program.

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.

Course Element		Percent of Course Grade	
Chapter Homework/Discussions/Cases			15%
Chapter Quizzes			20%
Final Chapter Exams			50%
Research Paper or VITA Program Volunteer (10 hours)			15%
		Total	100%
Grade Equivalents:			
If Grade is Computed Numerically		If Grade is Computed by Letter	
90.0 - 100 %	= A	A =	95%
80.0 - 89.9%	= B	B =	85%

70.0 – 79.9%	= C	C =	75%
60.0 – 69.9%	= D	D =	65%
0 – 59.9%	= F	F =	0%

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days).

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

Week	Class	Class Date	Chapters
1	Tues	18-Jan	1
	Thur	20-Jan	
2	Tues	25-Jan	1
	Thur	27-Jan	
3	Tues	1-Feb	2
	Thur	3-Feb	
4	Tues	8-Feb	2
	Thur	10-Feb	
5	Tues	15-Feb	3
	Thur	17-Feb	
6	Tues	22-Feb	4
	Thur	24-Feb	
7	Tues	1-Mar	5
	Thur	3-Mar	
8	Tues	8-Mar	5
	Thur	10-Mar	
9	Tues	15-Mar	Spring Break
	Thur	17-Mar	
10	Tues	22-Mar	6
	Thur	24-Mar	
11	Tues	29-Mar	7
	Thur	31-Mar	
12	Tues	5-Apr	7
	Thur	7-Apr	
13	Tues	12-Apr	8
	Thur	14-Apr	
14	Tues	19-Apr	9
	Thur	21-Apr	

15	Tues	26-Apr	10
	Thur	28-Apr	
16	Tues	3-May	
	Thur	5-May	

Important University Dates

<https://www.tamuct.edu/registrar/academic-calendar.html>

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

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.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

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 the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed95b9-f2be-45f3-a37d-46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2FSubmit%2FForm%2FStart%2F53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty 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. Once you submit the completed 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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. 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].

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 Warrior Center for Student Success, Equity 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](#) 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/pregnant-and-parenting-students.html) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.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 virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [https://tutormatchingservice.com/TAMUCT] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote 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 except writing support. Access Tutor.com through Canvas.

University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. For the Spring 2022 semester, the hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

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 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 if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor 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 if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

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 400,000 eBooks and 82,000 journals, in addition to the 96,000 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments/?g=6956) [https://tamuct.libcal.com/appointments/?g=6956]. 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

Wellness and 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/compliance/titleix.html) [<https://www.tamuct.edu/compliance/titleix.html>].

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, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. 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/bit) website for more information [<https://www.tamuct.edu/bit>]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

INSTRUCTOR POLICIES

Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

NOTE #1: There are NO EXTRA CREDIT assignments available for this course.

NOTE #2: Requests for Incomplete Grades: Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has to be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #3: Questions concerning one's grade on a particular task (e.g., test, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

NOTE #4: Late Submissions/Resubmissions You have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. **EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION.** After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

NOTE #5: Changes to Syllabus A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

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 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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