



ACCT 3305, CRN 80103/80104, **Governmental Accounting**  
**Spring 2023**

**COURSE DATES, MODALITY, AND LOCATION**

**Course Dates:** 28 Aug 2023 – 15 Dec 2023

**Mode of instruction and course access:** This course meets in-person and 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: Dr. Kevin Nelson  
Classroom: FH 311  
Class time: MW 12:30 PM – 1:45 PM  
Office: FH 323R or Online  
Email: [knelson@tamuct.edu](mailto:knelson@tamuct.edu), via Canvas, or Teams  
Office Hours:

**Office Hours**

**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 3303**”. If your concern needs immediate attention, message me on teams. 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](http://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:
  - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
  - o [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

**For updates on COVID information**, please monitor the University [website](https://www.tamuct.edu/covid19/)  
[https://www.tamuct.edu/covid19/]

## **COURSE INFORMATION**

### **Course Overview and description**

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.

### **Course Objective or Goal**

#### **Student Learning Outcomes**

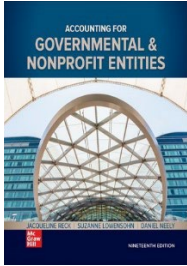
Learn budgeting, accounting, and financial reporting principles and practices for governmental and other not-for-profit entities. Prerequisite(s): ACCT 3303 or permission of department chair.

- 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



### 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 Smartbook:** Smartbook assignments are required to help you review the material in each chapter.

**Exams:** The exams will cover topics identified, class discussions, and other materials.

### **Government Financial Statement Analysis:**

**Government Financial Statement Analysis:** A government financial statement analysis is required for this course. There are four steps for this assignment (entity selection, outline, draft and final paper). You may write about any governmental entity of interest to you and approved by the instructor. The preliminary components of this assignment will receive 5% of the overall grade for this assignment and the final paper will receive 85% of the grade. The preliminary components are there to help you to do well on this assignment and to have sufficient forethought to its completion.

**Governmental Entity Selection:** First, submit three entities (ranked 1-3) that you wish to explore. You should include links to the entities' financial statements that you will use for your analysis and a brief explanation of why this entity is of interest to you. The professor will provide comments and recommendations on the selection of an entity.

Mostly the commentary will be targeted at helping you select an entity that will be enable you to fulfill this assignment (you should select an entity will a substantial financial statement rather than a small governmental entity).

**Outline:** You will select the entity you will analyze and create a brief outline, aimed at showing the planned flow of your analysis. 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 analysis is a work in process, your outline and list of resources may change before the final draft is submitted. At this stage it may be helpful to consider alternative sources of information that may be useful citations that can be included in your analysis. Any information presented should be cited including the financial statement information.

**Draft:** Prepare a draft of your paper after conducting your analysis. 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 10-20 pages (not including the references pages). Papers must be submitted in accordance with APA guidelines. 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 as needed.

### 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/Smartbook		25%
Chapter Quizzes		25%
Exams		25%

Research Paper		25%
	Total	100%
<b>Grade Equivalents:</b>		
90.0 - 100 %	= A	
80.0 - 89.9%	= B	
70.0 – 79.9%	= C	
60.0 – 69.9%	= D	
0 – 59.9%	= F	

### Posting of Grades

Grades will be posted on the Canvas Grade book. All grades will be automatically posted by Connect/Canvas. If the grades do not post correctly, please notify Dr. Nelson.

### Grading Policies

Outside of emergency situations, no late work will be accepted. If you have the need of an extension, you must request it before

**COURSE OUTLINE AND CALENDAR**

**Complete Course Calendar**

ACCT 3305 - Governmental Accounting: TENTATIVE Course Schedule			
WEEK	Date	Topic/Readings/Holidays	Financial Analysis Paper
1	28-Aug	Orientation/Chapter 1	
	30-Aug	Chapter 2	Select Governmental Entities
2	4-Sep		
	6-Sep	Chapter 3	
3	11-Sep		
	13-Sep	Chapter 4	Outline
4	18-Sep		
	20-Sep		
5	25-Sep		
	27-Sep		
6	2-Oct	Chapter 5	
	4-Oct		
7	9-Oct		
	11-Oct		
8	16-Oct		
	18-Oct	MidTerm Exam	
9	23-Oct	Chapter 6	
	25-Oct		
10	30-Oct	Chapter 7	
	1-Nov		Rough Draft
11	6-Nov	Chapter 8	
	8-Nov		
12	13-Nov	Chapter 9	
	15-Nov		
13	20-Nov	<b>THANKSGIVING(Nov 23-24)</b>	
	22-Nov		
14	27-Nov	Chapter 10	
	29-Nov		
15	4-Dec		
	6-Dec		Final Draft
16	11-Dec		
	13-Dec	Final Exam	

**Important University Dates**

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

## TECHNOLOGY REQUIREMENTS AND SUPPORT

### Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome, Firefox, Edge, or Safari browsers. Canvas will run on Windows, Mac, Linus, iOS, android, or any other device with a modern web browser. **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/>] by clicking on the “TAMUCT Online Canvas” tile. You will then log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

### COBA Learner Access and Success

This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos.

**Check it out and bookmark it, it will be very useful:** [COBA Learner Access and Success](https://www.tamuct.edu/coba/coba-learners.html) (<https://www.tamuct.edu/coba/coba-learners.html>)

### Canvas Support

Use the Canvas Help tab, located at the bottom of the left-hand menu, for issues with Canvas. You can search the support articles or use the Email, Call, or Chat buttons at the bottom of the support pop-up to contact the Canvas Help Desk.

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

### Online Proctored Testing

Texas A&M University-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 requires use of the Chrome web browser with their custom plug in installed.

### 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

### **Warrior Center for Student Success**

The Warrior Center for Student Success is a comprehensive academic support department at A&M-Central Texas, dedicated to fostering an environment of excellence and empowerment among its student body. The center offers a wide range of programs and services to ensure every student reaches their full potential, and is a haven for students seeking guidance, resources, and a strong support network to excel in their educational journey.

**ADA Access and Accommodations:** Texas A&M University-Central Texas ensures that students with disabilities have equal access to educational opportunities by providing appropriate accommodations and support services. If you believe you have a physical, learning or socio-emotional disability requiring reasonable accommodations, please visit [Access and Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) [https://www.tamuct.edu/student-affairs/access-inclusion.html] for more details or contact the Office of Access and Inclusion, WH-212; (254) 501-5836. Any information you provide is private and confidential.

**Success Coaching and Peer Mentoring:** Our experienced Success Coaches work one-on-one with students to develop personalized action plans, set academic goals, and build effective study strategies, time management skills, and resilience. Our Peer Mentors provide a valuable support system, offering guidance, encouragement, and a relatable perspective to help students navigate their academic and personal challenges. For more details call 254-501-5836 or 254-501-5928 or visit [Academic Support](https://www.tamuct.edu/student-affairs/academic-support.html) [https://www.tamuct.edu/student-affairs/academic-support.html]. Click the link to schedule a session (virtual or in-person) with a success coach [bit.ly/3q7uB50](https://bit.ly/3q7uB50) or visit WH, 111.

**Testing Services:** We offer a secure and comfortable environment for students and members of the community to take courses and distance learning exams, as well as placement tests and professional certification exams. Our Testing Service also offers resources and support referrals for testing related challenges (test anxiety, learning disabilities, etc.) and supports all approved ADA accommodations. Call (254) 519-5830 or visit the [Testing Center](https://www.tamuct.edu/testing-center/) [https://www.tamuct.edu/testing-center/].

**Tutoring and Supplemental Instruction Services:** Our team of qualified Tutors and Supplemental Instructors assist students in various non-writing subjects, promoting academic comprehension and enhancing learning outcomes. Click the link to schedule a tutoring session with a TAMUCT tutor (virtual or in-person) or view tutor availability [bit.ly/43Q6wNz](https://bit.ly/43Q6wNz). You may also chat live with a remote tutor 24/7 for a variety of subjects through our partnership with Tutor.com, an online tutoring platform that is free to all TAMUCT students. To learn more please visit [Tutoring Services](https://www.tamuct.edu/student-affairs/academic-support.html#tutoring) [https://www.tamuct.edu/student-affairs/academic-support.html#tutoring] or call (254) 501-5836 or visit the Tutoring Hub in Warrior Hall, 111.



## **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 Student Conduct Office. 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), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a referral](https://cm.maxient.com/reporting.php?TAMUCentralTexas), [https://cm.maxient.com/reporting.php?TAMUCentralTexas].

## **Drop Policy**

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdId=https://eis-prod.ec.tamuct.edu:443/samlso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty cannot drop students; this is always the responsibility of the student. The Records and Admissions Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Records and Admissions 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 Records and Admissions 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.

## **Pregnant and/or Parenting Students Rights and Accommodations**

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of [Title IX and related guidance from US Department of Education's Office of Civil Rights](#), the Associate Dean in the Division of Student Affairs, (254) 501-5909, can assist students who are pregnant, experiencing pregnancy-related conditions, and/or parenting by provide flexible and individualized reasonable accommodations. Students should seek out assistance as early in the pregnancy as possible through the [Pregnancy & Parenting webpage](#) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. For more information, please visit [Student Affairs](#) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. If you would like to read more about these [requirements and](#)

[guidelines](#) 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](#) specifically prohibits discrimination against a student based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or recovery from any of these conditions  
[<https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.html>].

Students experiencing any form of discrimination due to any of these conditions are encouraged to reach out to the Title IX Coordinator, 254.519.5716, [titleix@tamuct.edu](mailto:titleix@tamuct.edu), Founders Hall 317B, or the Associate Dean of Student Affairs, 254.501.5909, Warrior Hall 105.

### **Title IX Rights and Reporting Responsibilities**

Texas A&M University-Central Texas is committed to creating a safe and open learning environment for all students. If you or another student has experienced any form of gender discrimination or sexual misconduct, including sexual harassment, sexual assault, dating/domestic violence, and/or sex-based stalking, help and support are available. Our university strongly encourages all members of our campus community to report incidents and seek support for gender discrimination and sexual misconduct through the Title IX Office. You may contact the Title IX Office at 254.519.5716, [titleix@tamuct.edu](mailto:titleix@tamuct.edu), Founders Hall 317B, or learn more by visiting the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Please be aware that that under [Title IX](#), [Texas Senate Bill 212](#), and [System Regulation 08.01.01](#), [https://policies.tamus.edu/08-01-01.pdf] all university employees are mandated reporters and are required to disclose information about suspected or alleged violations as listed above and defined in System Regulation 08.01.01. If the Title IX Office receives information about an incident, they will reach out to offer information about resources, rights, and procedural options as a member of the campus community. Although I have an obligation to report, you will, in most cases, control how your case will be handled. When working with the Title IX Office you will have access to resources and accommodations but also have the opportunity to express if you wish to move forward with an investigation. Our goal is to make sure you are aware of the options available to you as a student. Community members are not required to respond to this outreach.

If you or another student wishes to speak to a confidential employee who does not have this reporting responsibility, you can contact the [Student Wellness & Counseling Center](https://www.tamuct.edu/student-affairs/student-counseling.html), [https://www.tamuct.edu/student-affairs/student-counseling.html], 254.501.5955, or [swacc@tamuct.edu](mailto:swacc@tamuct.edu), located in Warrior Hall Room 207L or the Student Support Advocate, 254.501.5978 or [ssa@tamuct.edu](mailto:ssa@tamuct.edu), located in founder Hall Room 317D.

### **University Library & Archives**

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 350 electronic databases containing approximately 1,203,947 eBooks and 134,750 journals, in addition to the 96,879 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>]. 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 workspaces, 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/index>]

### **University Writing Center**

Located in Warrior Hall 416 and online, 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. The face-to-face hours of operation are from 10:00 a.m.-5:00 p.m. Monday and Thursday in Warrior Hall 416. Online tutoring is available Monday thru Thursday from 10:00 a.m.-5:00 p.m. and from 6:00-9:00 p.m. and on Saturdays from 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 [WCOOnline](#) [<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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

## **OTHER 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](#) online

[<https://cm.maxient.com/reporting.php?TAMUCentralTexas>].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](#) 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.

### **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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