THE UNIVERSITY OF TEXAS AT TYLER  
COLLEGE OF BUSINESS ADMINISTRATION & TECHNOLOGY  
Spring 2011

COURSE NUMBER: ACCT 5335

COURSE TITLE: Government and Not-for-Profit Accounting

INSTRUCTOR: Dr. Mary Fischer


COURSE DESCRIPTION: Accounting for governments and not-for-profit organizations. Coverage includes budgets, revenues, expenditures, tax levies, appropriations, general funds, special funds, and financial reports.

PREREQUISITE: Six hours of principles of accounting

COURSE OBJECTIVES:
1. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
   1. Students will apply appropriate analytical techniques to identify GNP business problems, compare alternatives and develop solutions.
   2. Students will recognize and analyze ethical GNP reporting and recognition problems, choose and defend a solution.
   3. Student must successfully design and produce quality GAAP format governmental financial statements.
   4. Students will design and prepare professional quality GNP business documents to display communication skills.
   5. Students will develop and assess quality nongovernmental financial statements that meet expected GAAP audit criteria.

2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:
   1. COMPUTER-BASED SKILLS:
      A. WORK PROCESSING – computer spread sheets may be used by students to prepare their homework assignments and comprehensive financial statements.
      B. SPREAD SHEET - see above
      C. PRESENTATION SOFTWARE - not used in this course
      D. DATA BASE MANIPULATION - Access may be used by students in this course but is not required
      E. INTERNET SEARCH SKILLS - may be used in this class to respond to end
of chapter discussion questions or develop GASB response. FARS also may be used to research GAAP issues.

2. **COMMUNICATION SKILLS:**
   A. **WRITTEN**
      a. **REPORT ORGANIZATION** - used to present assignments
      b. **REFERENCING** - used when, or if, a FARS assignment is part of the homework materials.
   B. **ORAL** - Class discussions and student oral participation are a major portion of this class. Students are expected to discuss concepts, topics, and processes during each class session. Students must participate in classroom discussion of the concepts, theory and application pertaining to the course’s knowledge objectives.

3. **INTERPERSONAL SKILLS:**
   A. **TEAM-BASED ABILITIES – INTRA-GROUP AND INTER-GROUP COOPERATION** – team assignments are not used in this class
   B. **LEADERSHIP** – students are expected to take the lead in discussion of various topics during the semester
   C. **CONFLICT RESOLUTION** – not a prescribed part of this class although students may engage in the resolution of differences when presenting materials.

4. **PROBLEM SOLVING (CRITICAL THINKING):**
   A. **CONCEPTUAL THINKING** – students are expected to review SGAS and SFAS guidance and demonstrate how the guidance impacts the course’s knowledge objective topics
   B. **GATHERING AND ANALYZING DATA** – again with the acquisition of GASB and FASB guidance, proposed reporting outcome may be different than current GAAP
   C. **QUANTITATIVE/STATISTICAL SKILLS** – used in the development of consolidated statements and various financial statements
   D. **CREATIVITY AND INNOVATION** – not a required aspect of the class but a welcome addition

5. **ETHICAL ISSUES IN DECISION MAKING AND BEHAVIOR:** If not ethical, governmental and nongovernmental financial statements and other financial presentation such as legal budget and reports are fraud.

6. **PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT:**
   A. **MEETING DEADLINES** – students must present homework assignments on the date prescribed.
   B. **QUALITY OF WORK PERFORMED** – students are expected to present quality homework and examination materials. Quality performance is awarded a quality grade.

7. **COMPETENCE IN BASIC BUSINESS PRINCIPLES**
   A. **COMPETENCE IN MAJOR FIELD AND GROUNDING IN OTHER MAJOR CORE AREAS.** Without expertise in governmental and nonprofit accounting, students are not able to prepare financial reports per GASB or FASB GAAP requirements.
B. AWARENESS OF INTERNATIONAL AS WELL AS DOMESTIC IMPLICATIONS OF BUSINESS DECISIONS  See item A above.

C. UNDERSTANDING AND APPRECIATION OF STRATEGIC IMPACT OF BUSINESS DECISIONS - Governmental and nonprofit financial statements result in different financial analysis than corporate financial statements. The same is true of health care, education and foundation financial information used to made financial decision.

3. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:
   1. Appropriately record the accounting activities for a selected period of time for a governmental entity.
   2. Construct in good form and assess the comprehensive financial statements for a governmental entity as well as a nongovernmental entity.
   3. Demonstrate an understanding of the measurement focus, reporting requirement, and GAAP for both government and nongovernmental not-for-profit organizations and their affiliates including component units
   4. Compare and contrast the various fund groups, budgetary accounting processes, encumbrance accounting, fund transfers, margin limits calculations, unrestricted, and restricted criteria for all types of nonprofit organizations.

CLASS MEETING: Class will meet one day per week at 6 P.M. on Thursday. One 150 minute meetings will be convened each week plus a 120 minute final examination at the conclusion of the semester.

TEACHING METHOD: Lecture, discussion, review sessions and problem analysis.

OFFICE & TELEPHONE NUMBER: Bus 118  903-566-7433  mfischer@uttyler.edu

OFFICE HOURS: Office house are Thursday afternoon before class unless noted by the professor. Other times by appointment.

TOPICS COVERED:

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<thead>
<tr>
<th>Topic</th>
<th>Classroom Hours</th>
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<tbody>
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<td>Governmental Funds</td>
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<td>Proprietary Funds</td>
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<tr>
<td>Fiduciary Funds</td>
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<td>Financial Statements</td>
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<td>Accounting for Colleges and Universities</td>
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<tr>
<td>Accounting for Hospitals</td>
<td>3</td>
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<tr>
<td>Accounting for Other Nonprofit Entities</td>
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EVALUATION:
Three equally weighted topic examinations account for 50 percent of the student's grade. Comprehensive annual financial statements including the M D & A and notes disclosure are valued at 20 percent. The remaining portion of the grade is distributed as 20 percent for the final examination and 10 percent for participation and written assignments, problems and/or cases.

ATTENDENCE AND PARTICIPATION
This class is designed to be group discussions. Because of the importance of your participation, you should attend each class session. You will be excused for university excused absences but you should let me know before the event. Work related obligations and illnesses will also be excused but some evidence of the obligation/illness must be provided for my records. If you are late or leave early, you will lose participation points. If you miss class for an excused absence, that will not be factored in your participation grade. However, an unexcused absence will result in a zero grade for the class period missed.

Make-up presentations or exams will not be rescheduled.

COLLEGE OF BUSINESS ETHICAL GOALS:
The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage and misuse.
- Conduct yourself in a professional manner both on and off campus.

STUDENTS RIGHTS AND RESPONSIBILITIES
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:
http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html

GRADE REPLACEMENT/FORGIVENESS
If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.
STATE-MANDATED COURSE DROP POLICY
Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class.

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar’s Office and must be accompanied by documentation of the extenuating circumstances. Please contact the Registrar’s Office if you have any questions.

DISABILITY SERVICES
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request an accommodation, please contact Ida MacDonald in the Disability Support Services office in UC 282, or call (903) 566-7079.

STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

SOCIAL SECURITY AND FERPA STATEMENT:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

DISHONEST STATEMENT
Faculty expect student to perform at a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work deployed by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty include, but is not limited to, statements, acts or omissions related to admission for enrollment of the award of a degree, and/or the submission, as one’s own work of material that is not one’s own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students found to be dishonest are subject to disciplinary proceedings.
EMERGENCY EXITS AND EVACUATION

Everyone is required to exit the building when a firm alarm goes off. Follow Dr. Fischer’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform Dr. Fischer in the first week of class. DO NOT re-enter the building unless given permission by University Police, Fire Department or Fire Prevention Services.