

**THE UNIVERSITY OF TEXAS AT TYLER**  
**SOULES COLLEGE OF BUSINESS**  
**Spring 2024**

**COURSE NUMBER:** ACCT 5335.001

**COURSE TITLE:** Advanced Government and Not-for-Profit Accounting

**INSTRUCTOR:** Dr. Mary Fischer

**REQUIRED:** *Accounting for Government & Nonprofit Organizations* Terry Patton, Suesan Patton and Tammy Waymire 2nd Edition, Cambridge Business Publications  
ISBN 978-1-61853-421-7

My Business Course Cambridge Business Publication  
<http://mybusinesscourse.com/?code=1100-8503-0194>

**COURSE DESCRIPTION:** Accounting for governments and not-for-profit organizations. Coverage includes budgets, revenues, expenditures, expenses, and required financial reports.

**PREREQUISITE:** Intermediate Accounting II

**COURSE OBJECTIVES:**

**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 governmental nonprofit financial statements that meet expected GAAP audit criteria.

**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 Thursday evenings. The class meeting is 6 to 8:40 PM as posted in the Assignments. Assignments include three tests plus a final examination at the conclusion of the semester.

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

**OFFICE & CONTACT INFORMATION:** Office contact information will be forwarded prior to the semester start date mobile 903-530-9090 **email:** [mfischer@uttyler.edu](mailto:mfischer@uttyler.edu)

**OFFICE**

**HOURS:** Office hours are Thursday afternoons or by Zoom by arrangement. Other times may be made by appointment.

**GASB**

**CODIFICATION:**

GASB codifications are posted at [gars.gasb.org/home](http://gars.gasb.org/home) This site also has GASB concept statements, implementation guides and all other GASB guidance.

The GASB standards are also posted at [www.GASB.org](http://www.GASB.org) You must click agree to the GASB policies in order to open the page. Go to the Standards tab on the ribbon at the top of the page. If you know the Standard you seek, select the number range that includes the standard. Otherwise, just stark search from the most recent to the earlier standards until you find the one you seek.

**TOPICS COVERED:**

Topic	Classroom Hours
Conceptual Framework and Principles	6
Budgets	3
Fund Groups	15
Financial Statements	9
Accounting for Colleges and Universities	3
Accounting for Hospitals	3
Accounting for Other Nonprofit Entities	3

**EVALUATION:**

Semester scores are weighed by the following percentages.

Topic examinations	45%
Final exam	15%
MBC homework and in class assignments	15%
Municipality Financial Statement project	10%
MBC Continuing problem	5%
Fire House project	5%
Attendance and Participation	5%

MBC homework auto graded assignments are posted on [www.businesscourse.com](http://www.businesscourse.com) MBC  
 These assignments have a specific opening and closing date for submission that coincides with the material being discussed in class. Each chapter has an e-book, overview, demo, review, highlights and tips that you should view and critique for class participation credit. Access to the WWW is posted in Canvas in the Getting started Module.

Grade: Weighted average total 90%+= A, 80%-89.99%=B, 70%-79.99%= C, 60%-69.99%=D, 59.99% or less=F NOTE: Grade scores are not rounded up. .

### ATTENDANCE 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 for in-class work, presentations, or exams will not be rescheduled.

### CLASS ASSIGNMENTS - Preliminary assignments

Date	Read Chapter	Class assignment	Other
Jan 18	1 Environment and 2 Use of funds	Work problems in class	
Jan 25	3 Budgetary		Continuing problem Budget due Feb 8
Feb 1	4 General and Spec Rev	EOC 4-P49	
Feb 8		<b>Test 1 Chpt 2, 3 &amp; 4</b>	Continuing problem General Fund due Feb 15
Feb 9	5 General & Spec Rev		Continuing problem Special Revenue Funds due Feb 15
Feb 15	6 CPF and DSF	Build fire house	
Feb 29	7 Enterprise & internal services		Continuing problem capital projects and Debt service due March 7
March 7		<b>Test 2 Chpt 5, 6 &amp; 7</b>	
March 14	8 Fiduciary		Continuing Problem Fund Statements due March 28
March 21			<b>SPRING BREAK</b>

March 28	9 Reporting Fund statements	Review CAFR formats and content	
April 4	10 Government-Wide Reports		Continuing Problem Govt Wide Statements due April 11
April 11		<b>Test 3 Chpt 8, 9 &amp; 10</b>	
April 18	13 and 15 Not-for-profits		
April 25	14 Healthcare		
May 2		<b>Final Exam Chpt 13, 15, &amp; 14</b>	

**Assignments are subject to amendment by Dr. Fischer.**

### **UT Tyler Honor Code**

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

### **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/rightsresponsibilities.php>

### **Campus Carry**

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at

<http://www.uttyler.edu/about/campus-carry/index.php>

### **UT Tyler a Tobacco-Free University**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quit lines, and group support. For more information on cessation programs please visit [www.uttyler.edu/tobacco-free](http://www.uttyler.edu/tobacco-free).

### **Grade Replacement/Forgiveness and Census Date Policies**

Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. (For Spring 2017 the Census Date is Jan. 30.) Grade Replacement Contracts are available in the Enrollment Services Center or at <http://www.uttyler.edu/registrar>. Each semester's Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to

exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

The Census Date (Jan. 30th) is the deadline for many forms and enrollment actions of which students need to be aware. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers through Financial Aid

### **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 census date (Jan. 25<sup>th</sup>). Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

### **Student Accessibility and Resources**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including non-visible disabilities such as chronic diseases, learning disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the [Student Accessibility and Resources](#) (SAR) office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 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.

### **Emergency Exits and Evacuation**

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

### **Student Standards of Academic Conduct**

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. "Cheating" includes, but is not limited to:
  - copying from another student's test paper;
  - using, during a test, materials not authorized by the person giving the test;
  - failure to comply with instructions given by the person administering the test;
  - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
  - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
  - collaborating with or seeking aid from another student during a test or other assignment without authority;
  - discussing the contents of an examination with another student who will take the examination;
  - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
  - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
  - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or

- information about an unadministered test, test key, home solution or computer program;
- falsifying research data, laboratory reports, and/or other academic work offered for credit;
  - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
  - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. “Plagiarism” includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.
- iii. “Collusion” includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
- iv. All written work that is submitted will be subject to review by Unicheck™, available on Canvas.

#### **UT Tyler Resources for Students**

- [UT Tyler Writing Center](mailto:writingcenter@uttyler.edu) (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu)
- [UT Tyler Tutoring Center](mailto:tutoring@uttyler.edu) (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu)
- [UT Tyler Counseling Center](tel:903.566.7254) (903.566.7254)

[For written material please consult APA writing guidelines https://owl.english.purdue.edu/owl](https://owl.english.purdue.edu/owl)