



ACCOUNTING 315 – GOVERNMENTAL & NOT FOR PROFIT ACCOUNTING
CRN# 10520/10521, SECTIONS 1V/30V, 3 CREDIT HOURS
RAHALL 103/HEC (room TBA), TH 8:00-9:15am
2019 FALL SEMESTER

Instructor: Logan Browning, Ph.D., MBA, CMA

Office: 228 Rahall

Telephone: (304) 384-5296

Cell: (304) 419-6102

E-mail: lbrowning@concord.edu

Office Hours: M: 12:30-2:30pm, T: 11:00am-12:00pm, W: 12:30-2:30pm

Department Website: <https://www.concord.edu/business/>

Course Management System: Blackboard

Prerequisites: ACCOUNTING 205 (grade of C or better)

Text requirements: *Accounting for Governmental & Nonprofit Entities, 18th edition, Reck et al.*

Course Description/Rationale: A study of the preparation and use of accounting information in the financial management of governmental and nonprofit entities.

Concord University Educational Goal(s): Students will demonstrate a depth of knowledge and apply the methods of inquiry in the accounting discipline.

National Standards: Introduce material necessary to pass the CMA or CPA exams

Learning Outcomes:

- Identify and explain the characteristics that distinguish government and not-for-profit entities
- Understand the nature of the major activity categories
 - Explain the Governmental Accounting Standards Board's (GASB) integrated accounting and financial reporting model
 - Explain how budgetary accounting contributes to achieving budgetary control over revenues and expenditures
- Prepare journal entries for typical governmental transactions
- Prepare governmental and not-for-profit financial statements
- Distinguish between internal service and enterprise funds
- Identify financial reporting and accounting for not-for-profit entities
- Perform analyses and audits on and performance measurement of governmental/not-for-profit entities

Course Requirements:

Homework/Quizzes/Other – Success in this class depends on you keeping up with assigned material. When you come to class prepared, you ask better questions and give the instructor the needed direction to fill in the gaps for you. Selected textbook problems are suggested for study. We will work as many of these problems as class time allows. Your answers to these problems will generally not be collected as they are for practice and study purposes. I may supply solutions to selected problems not done in class for extra practice. I highly recommend that you work the problems as completely as you can before looking at the solutions. Quizzes may be in various forms and will cover material from each of the chapters to be completed. Each of these will be provided with specific instructions to be used to provide your completed answer and show your work.

Exams – Exams may consist of multiple choice, short essay, problems, and other types of questions, and will be given in class. The final exam will be comprehensive. There will be absolutely **NO** makeup exams given for any reason. If a student must miss an exam because of a reasonable, documented reason (such as illness evidenced by a note from a doctor), he/she must inform the instructor no later than the day of the exam, and arrangements (such as “reweighting” other course requirements) must be made at that time. Failure to inform the instructor will result in a grade of zero for the exam. **EXCEPTION:** If you will be missing an exam for a sanctioned (required) University trip or event, please make arrangements with me prior to the missed exam. Proper documentation from the sponsor of the activity must be submitted at least one week before the missed exam is administered.

Attendance – All students are expected to attend class (both physically and mentally) and to participate in class discussions and be prepared to contribute to discussions of assigned material. However, students are responsible for all discussions, assignments, announcements, etc. made in every class meeting whether or not the student attends. Students’ end of semester averages as determined by the grading rubric below will be curved based on attendance and participation at the instructor’s discretion. Further, as a penalty for excessive absence from class meetings, students will not receive a final grade higher than the percentage of classes they attend. For example, if a student attends 75% of the class meetings and receives 85% of the total points, the student would receive a **C** for the final grade.

Calculator policy – Students are encouraged to bring and use non-programmable business calculators on exams if computations are required. **Graphing calculators are not to be used on the exams.** Absolutely, **NO** cell phones calculators will be permitted for use on quizzes or exams.

Cell Phone Policy – All cell phones must be silenced and stowed away to prevent class disruptions.

Grading Policy and Scale

- Homework/Quizzes/Other = 25%
- Test 1 = 25%
- Test 2 = 25%
- Test 3 = 25%

A = 90-100 B = 80-89 C = 70-79 D = 60-69 F < 60

Course Timeline (Schedule of Assignments/Assessments/Presentations)

Week	Chapter Assignment
1	CH 13
2	CH 13 (cont), CH 14
3	CH 14 (cont), CH 15
4	CH 15 (cont) CH 16
5	CH 16 & Review
6	Exam 1
7	CH 17 ,
8	CH 10
9	CH 11
10	CH 12 & Review
11	Exam 2
12	CH 2
13	CH 3
14	CH 4
15	Thanksgiving Break
16	CH 7
Final Exam	Wednesday, Dec. 11th, 2:00-4:15PM

Undergraduate Comprehensive Exam in Business Administration:

Graduation as a major in Business Administration requires the successful completion of the Undergraduate Comprehensive Exam to be taken during your final semester in conjunction with MGT 465 Strategic Management. This 2-hour Major Field Achievement Test (MFT) consists of multiple choice questions, prepared and scored by the ETS, and covers a broad range of topics in business including Accounting, Economics, Management, Quantitative Business Analysis, Finance, Marketing, Legal and Social Environment, and International Issues. The content within this course is intended to help prepare you for the Undergraduate Comprehensive Exam. For more detailed information about the topics covered on exam visit the Department's website (www.concord.edu/Academics/Academic-Colleges/College-of-Professional-Studies/Department-of-Business).

Business Symposium Series for Students:

The Department offers a series of symposiums organized around a variety of current business topics. Attendance at symposiums is a means by which the Department can provide students with an enhanced understanding of business through their interactions with presenters. In order to matriculate with a degree in Business Administration, students must attend at least 2 symposiums in both their junior and senior years; thus, attendance at a total of 4 symposiums is required for graduation. Information about times and dates can be obtained at the Department Office, from the business department email listserv, the Business Department website, or in local news coverage.

If students cannot attend symposiums due to scheduling conflicts, they may access the events from the Department's website (www.concord.edu/business) under the Business Symposium Lecture Series menu. Submit a one-page summary of the presentation to the Department's Academic Program Associate to

receive credit for symposium participation. (www.concord.edu/Academics/Academic-Colleges/College-of-Professional-Studies/Department-of-Business)

Accessibility/Accommodations:

Concord University is committed to responding to the needs of students with disabilities as defined by the Americans with Disabilities Act. Please inform your instructor at the beginning of the class semester if you have a disability and are requesting accommodations. It is your responsibility to self-disclose that you are requesting accommodations. The University and instructor will provide you with a reasonable accommodation. You should register with CU's Disability Services Office, located in the Athens campus Jerry and Jean Beasley Student Center, Bottom Floor, across from the Campus Post Office. The Disability Services Office phone is 304-384-6086 or you can email the Director, Nancy Ellison, at nellison@concord.edu for assistance.

Academic Dishonesty

Academic dishonesty is morally unacceptable as well as destructive to the learning and teaching atmosphere. Academic dishonesty includes the giving or receiving of improper help on examinations or assignments, falsifying documents, and plagiarism (the act of stealing and using, as one's own, the ideas or the expression of the ideas of another). Such dishonesty can lead to a variety of penalties — including but not limited to failure of assignment, failure of course, loss of institutional privileges, or dismissal from the University. (See University Catalog Academic Policies and Procedures.)

Concord University Honor Code

A Concord University Honor Code was approved by students, staff, faculty, administration, and the CU Board of Governors. The Code states:

"As a member of the Concord University Community I will act with honesty and integrity in accordance with our fundamental principles and I will respect myself and others while challenging them to do the same."

The Honor Code is intended to unite the Concord community behind a culture of honesty, integrity, and civility.

Class/Online Attendance Policy

Per University policy, regular class attendance is part of a student's academic obligation at Concord. Irregular attendance may affect academic performance adversely and is detrimental to the atmosphere of a class. (See University Catalog Academic Policies and Procedures.) The specific attendance policy for this course is outlined in the "course requirements" section.

Emergency Alert System

In an effort to increase safety and security on our campus, Concord University encourages everyone to register for instant text message alerts. Alerts will only be used for security and safety notices. All students, faculty, and staff are eligible to receive text message alerts on their cell phones or email alerts. Please contact the IT Help Desk for further assistance (304-384-5291).

Emergency Information

Emergency/courtesy telephones are located at the main entrance of each residence hall and at various other locations on campus. Emergency telephones can be identified by the flashing blue light and will provide the user with a direct link to Public Safety at the press of a button. To report an on-campus emergency, call 304-384-5357 or 911. The Office of Public Safety is located on the bottom floor of the Rahall Technology Center. For further emergency information go to:

<http://www.concord.edu/administration/office-public-safety>.

Inclement Weather Policy

As a general policy, the University will remain in normal operations during adverse weather conditions. In the event of severe weather conditions, the following may occur:

University Closure

No students or employees are to report.

Classes Cancelled

Students do NOT report BUT employees are expected to report to work at their normal time.

Operating on an Inclement Weather Delay

Under this schedule, all 8 a.m. classes will start at 10 a.m. Students and faculty will follow the Inclement Weather Schedule. (See <http://www.concord.edu/emergency-alerts> for Athens/Beckley Inclement Weather Schedules.)

**Announcements invoking the late schedule or other options referenced above are aired on area radio and television stations and are sent as text and email messages to those enrolled for this service.*

Student Conduct

In classrooms, online, laboratories, and during any activities that are part of course requirements, students are expected to observe reasonable rules of conduct.

Mental Health Resources

Concord University recognizes that being a student can be stressful at times for a number of reasons some of which may be related to the challenge of balancing your role as a student with other facets in your life. There are a number of resources to help you cope if you find that you are overwhelmed. The first is the CU Counseling Center which is located on the third floor of the Jerry and Jean Beasley Student Center on the Athens Campus. The center is staffed by a licensed mental health professional, graduate students, and student employees. Appointments are available Mon-Fri from 9:00 AM – 4:00 PM. Appointments at the Erma Byrd Higher Education Center in Beckley may be made by arrangement. Students may call the counseling center at 304-384-5290 or make their own appointment through the electronic scheduling system which may be found on Counseling Center section of the Student Services tab on CU's main page. Counseling services are free of charge. Other resources available are Student Support Services and the Academic Success Center on the Athens campus.

Sexual Harassment & Assault

Federal law, Title IX, and Concord University policy prohibits discrimination, harassment, and violence based on sex and gender (Including sexual harassment, sexual assault, domestic/dating violence, stalking, sexual exploitation, and retaliation). If you or someone you know has been harassed or assaulted, you can receive confidential counseling support through the Concord University Counseling Center (304-384-5290). Alleged Violations can be reported non-confidentially to the Concord University Title IX Coordinator at 304-384-6327 or <https://www.concord.edu/Student-Life/Title-IX.aspx>. Reports to Campus Security can be made at (304-384-5357). As an employee at Concord University, I am a mandatory reporter which means I must report any sexual misconduct I am made aware of. This includes verbal or written (such as in an assignment) disclosures of sexual harassment or sexual assault.

Technology Services

Contact the CU Help Desk at extension 5291 from campus or 304-384-5291 off campus. You may also e-mail cuhelpdesk@concord.edu.

NOTE – All dates, assignments, and other contents of the syllabus are subject to change at the discretion of the instructor. Every effort will be made to provide these changes in writing. Verbal notification at any regular scheduled class meeting or through any established means of communication (email, phone, internet, etc.), however, will constitute as sufficient notice.