

Sul Ross State University
Department of Business Administration
Governmental & Not-for-Profit Accounting
ACC 3334
6:00 – 8:50 W
BAB 318
Fall 2016

Course Instructor: Mary Jane Saucedo, PhD, CPA
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Office Hours:

Tuesdays & Thursdays 7:30 – 11:00

Wednesdays 5:00 – 6:00

Other Times by Appointment

Course Description:

The special features of fund accounting as applied to not-for-profit entities, municipalities, school districts, and other governmental units.

Required Course Materials:

Essentials of Accounting for Governmental and Not-for-Profit Organizations by Paul A. Copley,
12th Edition, McGraw Hill, 2015, ISBN #978-0-07-802581-5

Student Learning Outcomes:

Upon successful completion of this course, students will be able to

- distinguish between private and public sector organizations
- illustrate the basic financial statements for a state or local government

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

Course Grading:

Homework Problems	15%
Continuous Problem	40%
Exams (3 exams at 15% each)	45%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in

Ferguson Hall Room 112. . The telephone number is (432) 837-8203.

CLASS SCHEDULE

ACCT 3334.01
Governmental & Not-For-Profit Accounting
Chapter Assignments

DUE DATES	Chapter	
8/24/2016	1	INTRODUCTION Memorize Illustrations 1-3 & 1-4 Exercise 1, Continuous Problem
8/31/2016	2	Exercises 7,8,9,10
9/7/2016	3	Memorize Illustration 3-1; Review Illustration 3-2, 3-4, 3-5, 3-6, 3-7, 3-8 Exercises 2,3,4,5,6,7,9,10,11,12, Continuous Problem
9/14/2016	4	Review Illustration 4-1, 4-2, 4-3, 4-4, 4-5, 4-6 Exercises 2,3,4,5,6,8,9, Continuous Problem
9/21/2016	5	Review Illustration 5-1, 5-2 Exercises 4,5,6,7,8,11,12, Continuous Problem
9/28/2016	6	Review Illustration 6-1, 6-2 Exercises 4,5,6, 7, 8,12, Continuous Problem
10/5/2016		EXAM I (Ch. 1 - 6)
10/12/2016		Continuous Problem Due
10/19/2016	7	Review Illustration 7-1, 7-2, 7-3, 7-4, 7-5, 7-8 Exercises 3, 7, 8, 13
10/26/2016	8	Review Illustration 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8 Exercises 4,5,9,10,11, Continuous Problem
11/2/2016	9	Review Illustrations 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7 Exercises 2,3,7
11/9/2016		Continuous Problem EXAM III (Ch. 7, 8, & 9)
11/11/2016		DEADLINE TO WITHDRAW WITH A "W"
11/16/2016	10	Review Illustrations 10-1, 10-2, 10-3, 10-4, 10-5 Exercises 2,3,4,6,12 Continuous Problem DUE
11/23/2016		Thanksgiving Day Holiday
11/30/2016	12	Review Illustrations 12-1, 12-2, 12-3, 12-4, 12-5, 12-6 Exercises 1,2,4,6,7
	13	Review Illustration 13-1, 13-2, 13-3, 13-4, 13-5, 13-6 Exercises 7, 9, 10, 11, 12, 13, 15
12/1/2016		DEAD DAY
12/7/2016		FINAL EXAM IV (Ch. 10, 12, &13)
12/9/2016		Fall Commencement