Sul Ross State University
Department of Business Administration
Governments & Not-for-Profit Accounting
ACC 3334.1W1
Online
Summer 2025

Course Instructor:	**Jawanna Sanderson, CPA**
Office:	**MAB 309-J**
Office Telephone:	**432-837-8233**
E-mail:	**jawanna.sanderson@sulross.edu**

Office Hours:

Times by appointment **only**. Email the professor to schedule an appointment time either in person or online via Teams or Blackboard Collaborate.

Required Course Materials:

Accounting for Governmental and Nonprofit Entities (19th edition) by Jacqueline L. Reck McGraw-Hill, ISBN: 9781260809954

You **DO NOT** need Connect Access for this course, but it is available through your Sully Shelf program.

Course Description:

This is an online course that will take place over the second summer session. There will be approximately 5 weeks for this course. We will cover information from 10 chapters throughout the course. Please follow the course schedule, as we will be focusing on certain sections and pages vs. complete chapters.   For each module, there will be assignments to be completed through Blackboard. In addition, there will be three normal Comprehension Opportunities (exams) throughout the course that will test the knowledge that you have gained.

In this course we will cover the fundamentals of governmental and nonprofit organization accounting and financial reporting. We will cover fund accounting, which is used when accounting for governments and nonprofit organizations. We will cover the basic concepts of state and local governments using budgets to plan for their revenues and expenditures. We will also gain knowledge about the basic accounting concepts of nonprofit charitable organizations. This will include the transactional study of how nonprofit organizations receive donations or earn revenues, cover their expenditures, and still maintain their charitable purpose.

SRSU Disability Services

Alpine Campus

SRSU Disability Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartze Grisham, LPC, SRSU's Accessibility Services Director at 432-837-8203 or email mschwartze@sulross.edu or contact Alejandra Valdez, at 830-758-5006 or email alejandra.valdez@sulross.edu. Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine. Texas, 79832.

Sul Ross State University International

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Distance Education

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

Libraries

The Bryan Wildenthal Memorial Library in Alpine offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu/. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting library.sulross.edu/find-and-borrow/texshare/ or ask a librarian by emailing srsulibrary@sulross.edu.

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL) and ScanIt to get materials delivered to you at home or via email.

Classroom Etiquette

In the event that we participate in any online activities with your fellow students, it is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

Attendance

This course is an online course. We will not meet in person for classes. However, you are still responsible for viewing/reading class materials that are posted on Blackboard. These may include articles, videos, handouts, and/or lectures. Video and/or audio lectures will be provided. You are responsible for the topics and the due dates.

Academic Honesty Policy

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

Academic Dishonesty includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.
3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.
5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section

does not apply to the typing of a rough and/or final version of an assignment by a professional typist.

8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of research materials" means the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden. Students should also avoid using open AI sources **_unless permission is expressly given_** for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

Classroom Climate of Respect

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance,

civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

Department of Business Administration BBA Student Learning Outcomes

SLO 1 – Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies.

SLO 2 – Students will be able to communicate about contemporary business-related topics.

SLO 3 – Students will be able to comprehend the impact of ethical and social responsibility in business

Department of Business Administration BBA Marketable Skills

Marketable Skill 1 - Students will have the ability to apply the principles of business they learn to the management of existing businesses or the creation of new businesses.

Marketable Skill 2 - Students will have the ability to use research and analysis to make informed decisions.

Marketable Skill 3 - Students will have the ability to write business letters, emails, resumes and reports.

Marketable Skill 4 - Students will have the ability to make effective oral presentations to both professional and general audiences.

Course Grading

BB Homework/Quizzes	70%
Comprehension Opportunities (Exams)	30%
Total	**100%**

Your grade will be based off of the following scale:

A	90-100%
B	80-89%

C	70-79%
D	60-69%
F	69% or below

Assignments

Assignments will **not** have a due date. The course will be designed for you to go at your own pace. However, there will be suggested deadlines for certain assignments in order for you each student to maintain a successful completion of the course. The assignments will be completed through Blackboard. They will be open through the duration of the course. If they are not completed by the end of the course, then you will receive a zero. There will not be exceptions to this rule. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know ***as soon as possible.*** This is a self-paced course, so you need to take responsibility for gaining knowledge on the course matter and completing the course on time and successfully.

Comprehension Opportunities (Exams)

There will be three Comprehension Opportunities throughout the semester. The Opportunities have suggested completion dates listed on the course schedule. The third and last Comprehension Opportunity will have a hard deadline, due to the end of the course. The Opportunities will be taken online through Blackboard. See the course schedule for the suggested completion date and the due date of the third Comprehension Opportunity. If you have a family or medical emergency, please discuss it with your professor as soon as possible.