

Sul Ross State University
Department of Business Administration
Governments & Not-for-Profit Accounting
ACC 3334.1W1
Online Asynchronous
Summer 1 2026

Course Instructor: Jawanna Sanderson, CPA
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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 first summer session. This begins on May 27th and ends on July 1st. There will be approximately 6 weeks in 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. In addition, 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 Accessibility 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 Ronnie Harris, LPC, SRSU's Accessibility Services Director at 432-837-8203 or email ronnie.harris@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.

Counseling

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](#). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and Sul Ross State University International students.

Required Student Responsibilities Statement

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize themselves with the requirements of such laws.

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 a 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 and Archives of the Big Bend in Alpine offer 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 LoboID 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), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

Classroom Etiquette

If 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 always shown.

Attendance

This course is an online asynchronous course. This means 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.

Use of Generative AI in Course

The University does not recommend or endorse any specific AI tools or resources. Students should be aware that many generative AI tools (e.g., ChatGPT, Google Gemini, Microsoft Copilot) store user input and may use this data to train future models. For this reason, students should never upload or share personal, confidential, or identifiable information—such as names, ID numbers, health data, or assignment submissions containing such details—into any generative AI platform. When using AI tools, students should verify whether the tool complies with student privacy standards as indicated by the University. Faculty may recommend specific tools that better align with institutional data privacy policies, but ultimate responsibility for data protection rests with users. Students are encouraged to use faculty-recommended platforms when engaging in coursework involving generative AI. The University is not liable for any adverse experience or impact when students interact with these tools.

In this Course:

The emergence of generative AI tools (such as ChatGPT and DALL-E) has sparked interest among many students in our discipline. The use of these tools for brainstorming ideas, exploring possible responses to questions or problems, and creative engagement with the materials may be useful for you as you craft responses to class assignments. While there is no substitute for working directly with your instructor, the potential for generative AI tools to provide automatic feedback, assistive technology and language assistance is clearly developing. Please feel free to reach out to me well in advance of the due date of assignments for which you may be using generative AI tools, and I will be happy to discuss what is acceptable.

In this course, students shall give credit to AI tools whenever used, even if only to generate ideas rather than usable text or illustrations. When using AI tools on assignments, add an appendix showing (a) the entire exchange, highlighting the most relevant sections; (b) a description of precisely which AI tools were used (e.g. ChatGPT private subscription version or DALL-E free version), (c) an explanation of how the AI tools were used (e.g. to generate ideas, turns of phrase, elements of text, long stretches of text, lines of argument, pieces of evidence, maps of the conceptual territory, illustrations of key concepts, etc.); (d) an account of why AI tools were used (e.g. to save time, to surmount writer's block, to stimulate thinking, to handle mounting stress, to clarify prose, to translate text, to experiment for fun, etc.). Students shall not use AI tools during in-class examinations, or assignments unless explicitly permitted and instructed. Overall, AI tools should be used wisely and reflectively with an aim to deepen understanding of subject matter.

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 communicate business information through written, oral, and other delivery processes.

SLO 3 – Students will identify and understand the impact of ethical and social responsibility issues in business.

Department of Business Administration BBA Marketable Skills

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

Marketable Skill 2 - Students will use appropriate information from 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 be able to make effective oral presentations to both professional and general audiences.

Course Grading

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| BB Homework/Quizzes | 60% |
| Discussions | 10% |
| Comprehension Opportunities (Exams) | 30% |
| Total | 100% |

Your grade will be based on the following scale:

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

Assignments

All assignments will be due on **July 1st, 2026, at 10 p.m.** The last Comprehension Opportunity will be due on the last day of class, which is **July 1st, 2026.** The course will be designed for you to go at your own pace, but it will be based on your progression. This means you will have to finish other assignments before you can move on. There will be suggested deadlines for certain assignments for each student to be able to maintain successful completion of the course. Your individual progress will be monitored by the professor throughout the course. The assignments will be submitted 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.

