American Public University System

The Ultimate Advantage is an Educated Mind

> **School: Business   Course Number: ACCT614**
> **Course Name: Government & Non---Profit Accounting I**
> **Credit Hours: 3 hours**
> **Length of Course: 8 weeks**
> **Prerequisite: ACCT410 or equivalent**

Please see the **Lessons** area in the classroom for additional course specific information

Table of Contents

Course Description	Course Scope	Course Materials
Course Objectives	Course Outline	Course Delivery Method
Academic Services	Policies	Turnitin.com

Course Description (Catalog)

The primary emphasis of this course is to have students apply a dual---track accounting approach to nonprofit and state & local government transactions that show the juxtaposition of government---wide and fund financial statements in GASB's integrated financial statement model. The course provides up---to---date coverage of government accounting standards, nonprofit entity standards, integrates government & non---profit accounting research, and applies practical examples of those concepts in real---world settings.

Course Scope

The primary goal of the course is to expand students understanding and application of government and non---profit accounting research, processes, planning, and execution. This course provides an in——depth analysis of a wide range of government and non---profit accounting topics. Topics include governmental operating statement accounts, budgets, accounting for general assets, accounting for long---term liabilities, etc.

Course Materials

Required Course Textbook
Reck, J.L. & Lowensohn, J.L. (2017). *Accounting for Governmental & Nonprofit Entities* (17th ed.). New York, NY: McGraw Hill.

Websites and Videos

In addition to the required course texts the following public domain Websites are useful.

Please abide by the university's academic honesty policy when using Internet sources as well. Note web site addresses are subject to change.

- Textbook Companion Website
- American Psychological Association (APA) Style Website
- Purdue Online Writing Lab
- Turnitin Website

Course Objectives

After successfully completing this course, you will be able to:

- CO 1. Evaluate the authoritative bodies responsible for setting financial reporting standards, objectives, and requirements for state and local governments, the federal government, and not---for---profit organizations.
- CO 2. Describe the activity categories of state and local governments, the nature of fund reporting, and the Governmental Accounting Standards Board's (GASB) integrated accounting and financial reporting model.
- CO 3. Assess governmental operating statement accounts, budgetary accounting, illustrative transactions, general capital asset accounts, capital projects, long---term liability accounts, and debt service.
- CO 4. Apply professional ethics to government and non---profit accounting transactions.
- CO 5. Appraise government and non---profit entity financial statements.
- CO 6. Integrate government and non---profit accounting research to case studies and scenarios.

Method of Assessment

A: Tests (40%)
B: Quizzes (30%)
C: Assignments (20%)
D: Discussion Forums (10%)

A. **Tests**
There will be two (2) tests in the course, a midterm and a final given in modules four and eight respectively. The tests in this class will consist of multiple choice questions and/or short answer problems. Tests will be three hours long and focus on the material covered in the course. Tests may be administered using the Examity test proctoring service. If so, it is the student's responsibility to notify the instructor and the test proctoring service regarding any schedule changes or non---disability related accommodations.

B. **Quizzes:**
Course quizzes will be given using McGraw Hill Connect. These assignments will be a series of exercises, problems, simulations, and short case studies. Assignments will have a specific due date

with specific instructions. Late homework will be subject to the university's Late Work/Make---up Policy detailed in the Student Handbook.

C. **Assignments:**

Throughout the term, homework will be given in several modules to test student understanding of the material. Homework will consist of assessing peer---reviewed articles, research papers, or case studies. Please refer to the APA Manual 6th edition for the format of the homework.

D. **Discussion Forums:**

Participation in the discussion forums is an essential component of the final grade. All students are expected to engage in lively discussions and answer instructor follow---up questions. The quality of participations along with student netiquette will be a part of the grade.

ASSESSMENT OF THE COURSE OBJECTIVES

Course Objectives	Assessment Method(s)
1	Test question, assignment, discussion, and homework
2	Test question, assignment, discussion, and homework
3	Test question, assignment, discussion, and homework
4	Test question, assignment, discussion, and homework
5	Test question, assignment, discussion, and homework
6	Test question, assignment, discussion, and homework

The following distribution will be used in assigning grades (decimal points will be rounded to the nearest whole number at semester's end).

Grade	Quality Points/Grading Percent
A	4.0/ 100 - 94
A-	3.67/ 93 - 90
B+	3.33/ 89 - 87
B	3.0/ 86 - 84
B-	2.67/ 83 - 80
C+	2.33/ 79 - 77
C	2.0/ 76 - 73
C-	1.67/ 72 - 70
D+	1.33/ 69 - 67
D	1.0/ 66 - 64
D-	0.67/ 63 - 60
F	0.0/ 59 - 0

Course Outline

Week	Topic	Learning Objectives	Readings

1	Government & Non---Profit Accounting	CO 1. Evaluate the authoritative bodies responsible for setting financial reporting standards, objectives, and requirements for state and local governments, the federal government, and not---for---profit organizations. CO 4. Apply professional ethics to government accounting transactions. CO 6. Integrate government accounting research to case studies and scenarios.	Chapter 1: Accounting and Financial Reporting for Governmental and Not---for---Profit Entities Kioko, S. N. (2013). Reporting on the Financial Condition of the States: 2002---2010. Journal of Public Budgeting, Accounting & Financial Management, 25(1), 165---198. Maher, C. S., & Deller, S. C. (2013). Assessing the Relationship Between Objective and Subjective Measures of Fiscal Condition Using Government--- Wide Statements. Public Budgeting & Finance, 33(3), 115---136.
2	Financial Reporting for Governments & Non---profit Entities	CO 2. Describe the activity categories of state and local governments, the nature of fund reporting, and the Governmental Accounting Standards Board's (GASB) integrated accounting and financial reporting model. CO 4. Apply professional ethics to government accounting transactions. CO 6. Integrate government accounting research to case studies and scenarios.	Chapter 2: Principles of Accounting and Financial Reporting for State and Local Governments Ewer, S. R. (2013). The U.S. Government's Consolidated Financial Statements: A primer for CPAs. The CPA Journal, 83(8), 16---27. Patton, T. K., & Hutchison, P. D. (2013). Historical Development of the Financial Reporting Model for State and Local Governments in the United States from late 1800s to 1999. The Accounting Historians Journal, 40(2), 21---53.
3	Budgets & Government Operating		Chapter 3: Governmental Operating Statement Accounts; Budgetary Accounting

	Accounts	CO 4. Apply professional ethics to government accounting transactions. CO 6. Integrate government accounting research to case studies and scenarios.	Brook, D. A. (2013). Audited Financial Statements in the U.S. Federal Government: The Question of Policy and Management Utility. Journal of Public Budgeting, Accounting & Financial Management, 25(1), 135---157. Caamaño---Alegre, J., Lago---Peñas, S., Reyes---Santias, F., & Santiago---Boubeta, A. (2013). Budget Transparency in Local Governments: An Empirical Analysis. Local Government Studies, 39(2), 182---207.
4	Midterm	CO1, CO2, CO4 & CO6	N/A
5	Accounting for Governmental Operating Activities	CO 3. Assess governmental operating statement accounts, budgetary accounting, illustrative transactions, general capital asset accounts, capital projects, long---term liability accounts, and debt service. CO 5. Appraise government financial statements. CO 6. Integrate government accounting research to case studies and scenarios.	Chapter 4: Accounting for Governmental Operating Activities— Illustrative Transactions and Financial Statements Reichard, C., & van Helden, J. (2016). Why cash---based budgeting still previals in an era of accrual---based reporting in the public sector. Accounting, Finance & Governance Review, 23(1), 43---65. Matis, D., & Cîrstea, A. (2015). Reflections on public sector consolidated financial statements research. Studia Universitatis Babes---Bolyai, 60(3), 69---82.
6	Accounting for General Capital Assets and Capital Projects	CO 3. Assess governmental operating statement accounts, budgetary accounting, illustrative transactions, general capital asset accounts, capital projects, long---term liability accounts, and debt service. CO 4. Apply professional ethics to government accounting transactions.	Chapter 5: Accounting for General Capital Assets and Capital Projects Berman, Eric S, MSA,C.P.A., C.G.M.A. (2016). Implementation strategies for GASB---72. Miller Governmental GAAP Update Service, 16(14), 1---4.

		CO 6. Integrate government accounting research to case studies and scenarios.	Berman, Eric S, MSA,C.P.A., C.G.M.A. (2014). GASB---42 post implementation review completed. Miller Governmental GAAP Update Service, 14(20), 1---5.
7	Accounting for General Long---term Liabilities and Debt Service	CO 3. Assess governmental operating statement accounts, budgetary accounting, illustrative transactions, general capital asset accounts, capital projects, long---term liability accounts, and debt service.	Chapter 6: Accounting for General Long---term Liabilities and Debt Service
		CO 4. Apply professional ethics to government accounting transactions. CO 6. Integrate government accounting research to case studies and scenarios.	Bracci, E., Humphrey, C., Moll, J., & Steccolini, I. (2015). Public sector accounting, accountability and austerity: More than balancing the books? Accounting, Auditing & Accountability Journal, 28(6), 878---908. Stone, S. B., Singla, A., Comeaux, J., & Kirschner, C. (2015). A Comparison of Financial Indicators: The Case of Detroit. Public Budgeting & Finance, 35(4), 90---111.
8	Final	CO3, CO4, CO5 & CO6	N/A

Course Delivery Method

This course delivered via distance learning will enable students to complete academic work in a flexible manner, completely online. Course materials and access to an online learning management system will be made available to each student. Online assignments are due by Sunday evening of the week as noted and include Forum questions (accomplished in groups through a threaded forum), examination, and individual assignments submitted for review by the Faculty Member). Assigned faculty will support the students throughout this eight------week course.

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Please see the Student Handbook to reference all University policies. Quick links to frequently asked question about policies are listed below.

Drop/Withdrawal Policy
Plagiarism   Policy

Extension Process and Policy
Disability Accommodations

Grading Scale

Please see the [Student Handbook](#) to reference the University's [grading scale](#).

Citation and Reference Style

Attention Please: Students will follow the APA Format as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA Format.

Late Assignments

Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each Assignment. As adults, students, and working professionals, I understand you must manage competing demands on your time. We all know that "life happens" but it is important to adhere as closely to the deadlines in the class as possible.

Should you need additional time to complete an assignment, please contact me before the due date so we can discuss the situation and determine an acceptable resolution. If arrangements are not made in advance, a late penalty of 10% will be assessed for any assignment submitted 1——7 days past the due date. Assignments will not be accepted after the 7th day. No work will be accepted past the final day of class.

Netiquette

Online universities promote the advancement of knowledge through positive and constructive debate – both inside and outside the classroom. Forums on the Internet, however, can occasionally degenerate into needless insults and "flaming." Such activity and the loss of good manners are not acceptable in a university setting – basic academic rules of good behavior and proper "Netiquette" must persist. Remember that you are in a place for the rewards and excitement of learning which does not include descent to personal attacks or student attempts to stifle the Forum of others.

- **Technology Limitations:** While you should feel free to explore the full——range of creative composition in your formal papers, keep e——mail layouts simple. The Sakai classroom may not fully support MIME or HTML encoded messages, which means that bold face, italics, underlining, and a variety of color——coding or other visual effects will not translate in your e——mail messages.
- **Humor Note:** Despite the best of intentions, jokes and especially satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add "emoticons" to help alert your readers: ;——), :), ☺☺

Disclaimer Statement

Course content may vary from the outline to meet the needs of this particular group.

Academic Services

The Online Library is available to enrolled students and faculty from inside the electronic

campus. This is your starting point for access to online books, subscription periodicals, and Web resources that are designed to support your classes and generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to **librarian@apus.edu**.

- ***Charles Town Library and Inter Library Loan:*** The University maintains a special library with a limited number of supporting volumes, collection of our professors' publication, and services to search and borrow research books and articles from other libraries.
- ***Electronic Books:*** You can use the online library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- ***Electronic Journals:*** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- ***Tutor.com***: AMU and APU Civilian & Coast Guard students are eligible for 10 free hours of tutoring provided by APUS. Tutor.com connects you with a professional tutor online 24/7 to provide help with assignments, studying, test prep, resume writing, and more. Tutor.com is tutoring the way it was meant to be. You get expert tutoring whenever you need help, and you work one——to——one with your tutor in your online classroom on your specific problem until it is done.
- ***Disability Accommodations***: Students are encouraged email dsa@apus.edu to discuss potential academic accommodations and begin the review process.

Request a Library Guide for your course (http://apus.libguides.com/index.php)
The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. The following are specially tailored for academic research at APUS:

- Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name, or navigate by school.
- Course Lib——Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., SOCI111), or class name.

If a guide you need is not available yet, please email the APUS Library: librarian@apus.edu.

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Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze a paper and report instances of potential plagiarism for the student to edit before submitting it for a grade. In some cases professors may require students to use Turnitin.com. This is automatically processed through the Assignments area of the course.