ACC406 Governmental & Not-for Profit Accounting
(3 credit hours)
Course Syllabus

Course Description

This course is designed to develop the student's ability to analyze and record accounting transactions, prepare financial statements, and analyze accounting information for decision-making.

Course Learning Outcomes

By the end of this course, you will be able to:

1. Distinguish the differences of Governmental and Not-for-Profit Organizations from traditional for-profit businesses.
2. Apply fund accounting through analyzing and recording financial transactions.
3. Understand and prepare financial reporting for Governmental and Not-for-Profit Entities.
4. Understand Governmental Auditing Standards and other requirements of Governmental and Not-for-Profit Entities.
5. Apply the use of budgets and be able to use them along with accounting records for performance measurement.

Prerequisites/Corequisites

ACC210

Required Textbook(s) and Resources

For this course a digital copy of your textbook is included with your DragonACCESS fees. Use the McGraw-Hill Connect tool in Moodle to view your book.

Reck, J., Lowensohn, S., & Neely, D. (2022). *Accounting for governmental & nonprofit entities*. (19th ed.). McGraw Hill.

Be sure to also review the weekly **Explore** sections for additional library or web resources. For access to databases, research help, and writing tips, visit the Tiffin University Library. You might consider registering for one of the library's many webinars on library research, source

evaluation, copyright, and other topics, at the [Library Events - Upcoming Events](#) web page. For further assistance email a librarian, at: [library@tiffin.edu](#).

Time Commitment

Effective time management is possibly the single most critical element to your academic success. To do well in this online class you should plan your time wisely to maximize your learning through the completion of readings, discussions, and assignments. Because of our accelerated, seven-week term, TU online courses are designed with the expectation that you dedicate a little over **six (6)** hours per credit hour to course activities and preparation **each week**. For example, for successful completion of a three-credit, seven-week online course you should reserve roughly **twenty (20) hours per week**.

To help plan your time and keep on track toward successful course completion, note the distinctive rhythm of assignment due dates:

1. All times assume Eastern Time (GMT-4).

2. Weeks begin at 12:00 a.m. ET on Monday and end at 11:55 p.m. ET on Sunday.

3. Unless otherwise noted, initial assignments or discussion posts are due by **11:55 p.m. ET** on **Wednesdays.**

4. Additional assignments or follow-up discussion posts are due by **11:55 p.m. ET** on **Saturdays, and**

5. Major assignments and reflections are typically due by **11:55 p.m. ET** on **Sundays.**

Learning Activities

This course focuses on direct application of skills through hands-on work in the McGraw Hill Connect environment. You will use your SmartBook to learn new techniques, complete homework and quizzes to master concepts and skills, as well as complete a case study for a final project.

Grading

The chart below identifies the individual contributions from each type of activity, per week.

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
SmartBook 1	10	10	10	10	10	10	10	**70**
SmartBook 2	10	10	10	10	10	10	10	**70**
Homework 1	30	30	30	30	30	30	20	**200**

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Homework 2	30	30	30	30	30	30	20	**200**
Quiz 1	20	20	20	20	20	20	20	**140**
Quiz 2	20	20	20	20	20	20	20	**140**
Final Project	-	-	-	-	-	-	180	**180**
Total	**120**	**120**	**120**	**120**	**120**	**120**	**280**	**1000**

Grading Scale

Grade	Percentage
A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	<60%

Please see the Academic Bulletin for grade appeal information.

Course Schedule and Weekly Checklist

Topic	Learning Activities (Due by 11:55 p.m. ET on day designated)
Week 1: Introduction to Financial Reporting for Government and Not-for-Profit Organizations	❏ WED: Introduction Forum ❏ WED: Activity 1.2: SmartBook Chapter 1 ❏ WED: Activity 1.3: SmartBook Chapter 2 ❏ SUN: Activity 1.4: Homework Chapter 1 ❏ SUN: Activity 1.5: Homework Chapter 2 ❏ SUN: Activity 1.6: Quiz Chapter 1 ❏ SUN: Activity 1.7: Quiz Chapter 2
Week 2:	❏ WED: Activity 2.1: SmartBook Chapter 3

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Topic	Learning Activities (Due by 11:55 p.m. ET on day designated)
Operating Activities and Budgetary Accounting	❏ WED: Activity 2.2: SmartBook Chapter 4 ❏ SUN: Activity 2.3: Homework Chapter 3 ❏ SUN: Activity 2.4: Homework Chapter 4 ❏ SUN: Activity 2.5: Quiz Chapter 3 ❏ SUN: Activity 2.6: Quiz Chapter 4
Week 3: Capital Projects and Long-Term Debt	❏ WED: Activity 3.1: SmartBook Chapter 5 ❏ WED: Activity 3.2: SmartBook Chapter 6 ❏ SUN: Activity 3.3: Homework Chapter 5 ❏ SUN: Activity 3.4: Homework Chapter 6 ❏ SUN: Activity 3.5: Quiz Chapter 5 ❏ SUN: Activity 3.6: Quiz Chapter 6
Week 4: Fiduciary and Business-Type Activities	❏ WED: Activity 4.1: SmartBook Chapter 7 ❏ WED: Activity 4.2: SmartBook Chapter 8 ❏ SUN: Activity 4.3: Homework Chapter 7 ❏ SUN: Activity 4.4: Homework Chapter 8 ❏ SUN: Activity 4.5: Quiz Chapter 7 ❏ SUN: Activity 4.6: Quiz Chapter 8
Week 5: Financial Reporting and Performance Analysis	❏ WED: Activity 5.1: SmartBook Chapter 9 ❏ WED: Activity 5.2: SmartBook Chapter 10 ❏ SUN: Activity 5.3: Homework Chapter 9 ❏ SUN: Activity 5.4: Homework Chapter 10 ❏ SUN: Activity 5.5: Quiz Chapter 9 ❏ SUN: Activity 5.6: Quiz Chapter 10
Week 6: Auditing Governments	❏ WED: Activity 6.1: SmartBook Chapter 11 ❏ WED: Activity 6.2: SmartBook Chapter 12 ❏ SUN: Activity 6.3: Homework Chapter 11 ❏ SUN: Activity 6.4: Homework Chapter 12 ❏ SUN: Activity 6.5: Quiz Chapter 11

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Topic	Learning Activities (Due by 11:55 p.m. ET on day designated)
	❏ SUN: Activity 6.6: Quiz Chapter 12
Week 7: Regulatory, Tax, and Accounting Issues for Not-for-Profits	❏ WED: Activity 7.1: SmartBook Chapter 13 ❏ WED: Activity 7.2: SmartBook Chapter 14 ❏ SAT: Activity 7.3: Homework Chapter 13 ❏ SAT: Activity 7.4: Homework Chapter 14 ❏ SAT: Activity 7.5: Quiz Chapter 13 ❏ SAT: Activity 7.6: Quiz Chapter 14 ❏ SAT: Activity 7.7: Final Project

Tips for Success

Successful online learning requires a good deal of self-discipline and self-direction. As seekers of the truth, we should be willing to challenge and review one another's academic work in a spirit of respectful comradery and constructiveness. Your course is a place for you to stretch and grow as you benefit from the expertise, knowledge, experience and diverse perspectives of your instructor and peers. Constructive feedback will challenge you to stretch your own thinking, thereby expanding your knowledge, understanding and application.

To get the most out of your learning experience, you should actively engage (participate) in **ALL** course activities. Course elements are arranged chronologically. To complete a week, simply work your way "down the page" through all of the course materials and activities.

Your Instructor Will Expect You to:

- Thoroughly review orientation materials (Start Here) within the first 48 hours of the term.

- Monitor your TU email account **daily** for important updates and announcements.

- Take ownership of your learning experience and act in a proactive, self-directed manner. That means:

  o Fully participate in all learning activities.

  o Complete assignments as described in rubrics or other instructions.

  o Submit all work on time and in the specified format (e.g. APA format for citations).

  o Utilize and incorporate instructor provided feedback to improve your work.

  o Ask questions so you can better understand course material or assignments.

  o Use the highest standards of intellectual honesty and integrity. For more information, see the TU Library guide: Digital Literacy: Netiquette and Internet Safety.

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- o Treat others respectfully and demonstrate "netiquette" (online politeness and respectfulness) at all times. TU celebrates cultural uniqueness and expects all students to be considerate and thoughtful throughout their learning experiences.

You Should Expect Your Instructors to:

- Post an introductory announcement/email at the beginning of each week to provide updates and help you prepare for the week's activities.

- Maintain an active and engaged presence in all course activities and throughout the course.

- Respond to your emailed questions within 48 hours, if not sooner.

- Clearly communicate any absences or expected non-participation due to extenuating circumstances. For example, "I will be traveling to attend a funeral this week and may not be able to respond to questions or participate in forums for a couple of days."

- When grading your work:

  - o clearly indicate their grading approach (what they like to see in submitted work as well as what types of errors they tend to penalize more harshly),

  - o thoroughly review and evaluate your submissions in a timely manner (in less than 5 days for most assignments), and

  - o provide constructive feedback that indicates the strengths and weaknesses of your work and provides suggestions on how you can improve your performance on future assignments.

- Advocate for your success as a learner and help guide you toward successful completion of the course activities and most importantly, attainment of the course learning outcomes.

Accommodations

The **Office for Disability Services** supports the institutional commitment to diversity by providing educational opportunities for qualified individuals with disabilities through accessible programs and services in compliance with Section 504 of the Rehabilitation Act of 1973 and Title III of the Americans with Disabilities Act (ADA) of 1990.

If you need reasonable accommodations due to a documented disability, contact the Office for Equity, Access, & Opportunity 419.448.3021 or via email at disabilityservices@tiffin.edu.

Additional Resources & Support

For technical support, either email moodlesupport@tiffin.edu or call the 24/7 Technical Support Call Center at 855-664-1200.

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If you need to consult an academic advisor refer to TU's <u>Meet the Team</u> page.

For information about TU's peer tutoring program see the Murphy Center's [Tutoring Policies and Procedures](#) page. Veterans and active military can seek assistance from TU's [Veteran and Military Services Web Page](#).

Comments or Concerns

TU's online programs are designed to be student *driven*: to empower you with a voice and stake in your learning. Our courses feature multiple and varied ways that you can share feedback, and we invite you to become an active voice and help drive our improvement efforts. In addition to providing in-course feedback, we encourage you to submit questions or comments directly to the online team at online@tiffin.edu.