

Office/Office Hours: F 51n/ MW 10:00-10:50am; Tu 10:50-11:40am; & Th 7:30-8:20am.

## ***LAST UPDATED 3/9/18***

[\*Click here to download most recent copy of syllabus\*](#)

### **REQUIRED TEXTS AND SUPPLIES:**

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1. ***ACCOUNTING FOR GOVERNMENTAL AND NONPROFIT ENTITIES 17th Edition***  
Reck and Lowensohn; McGraw-Hill With Connect online access
2. Calculator
3. Internet access required to complete assignments.

#### **STUDENT LEARNING OUTCOME:**

1. Demonstrate knowledge of the accounting cycle from transactions through financial statement preparation and analysis for governmental and nonprofit organizations.

#### **COURSE OBJECTIVES:**

This is a basic level course in governmental and nonprofit accounting. This course will add to your understanding of accounting principles and practices for non-commercial organizations and explore the unique systems that have evolved to meet the needs of governmental and nonprofit stakeholders. By the end of the course, you should have gained an in-depth understanding of more complex governmental and non-profit accounting topics, including: 1.) Financial reporting, 2.) State and local government accounting, reporting and budgeting 3.) Capital assets and long term debt, 4.) Business and fiduciary type activities within state and local governments, 5.) Financial analysis, and 6.) Nonprofit accounting for organizations such as universities and health care organizations.

#### **COURSE STRUCTURE:**

This is an online course. Online courses require substantial motivation and self-discipline. Course work and exams must be completed by the due dates. There are no exceptions for late work. Three websites are used in the course. CPAscott.com, Canvas, and Connect all contain vital course information. Course work will be completed using both Canvas and Connect. The end-of-quarter, Comprehensive ON-CAMPUS Midterm Exam must be taken in person on the De Anza campus. (See below for more detailed information.)

#### **STUDENT EVALUATION:**

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Extra credit can NOT increase your grade above 95%.

Your final grade will be based on the following Course Point values:

<u>Description</u>	<u>Course Points</u>	<u>% of Total</u>
Homework, quizzes, and other tasks	100	25%
<u>Interim <b>ONLINE</b> Midterm exam</u> (in middle of quarter)	100	25%
<u>Comprehensive <b>ON-CAMPUS</b> Midterm Exam <b>MUST BE TAKEN IN PERSON &amp; ON CAMPUS!</b></u> (at end of quarter)	180	45%
Final Assessment ONLINE	20	5%
Total Course Points	<u>400</u>	<u>100%</u>

#### **HOMEWORK, QUIZZES, AND OTHER TASKS:**

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. You will also be required to attend a City Council meeting and make a report. These tasks will be graded and scored based on "HOMEWORK POINTS". Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by 100 Course Points. For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 100 Course Points equaling 90 Course Points.

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher's website, Connect. Assignments and due dates are posted on CPAscott and are due as scheduled. Late assignments will NOT be accepted, however, the lowest chapter homework score will be dropped. (Do not rely on the due date and time seen on the Connect site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks may be worth fifteen (15) Homework Points, some may be worth ten (10) Homework Points, and others may be worth five (5) Homework Points. All of these tasks must be completed by the due date. The lowest 15 point assignment will be dropped, the lowest 10 point assignment will be dropped, as well as the lowest 5 point assignment.

INTERIM **ONLINE** MIDTERM EXAM: There will be one Online Midterm Exam. The exam will be taken on Connect. The exam will be timed. The exam must be taken within a specific time window. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points.

COMPREHENSIVE **ON-CAMPUS** MIDTERM EXAM: **The Comprehensive Midterm Exam is mandatory. This midterm must be taken in-person and on-campus: 6:15pm-8:15pm, Friday June 22, 2018 on campus in MLC-103. This is the only time that the exam can be taken.** Please mark the time and date on your calendar and reserve that time. This Comprehensive Midterm Exam is worth 180 Course Points. Almost half of the course grade is determined by the score on this one exam. Official photo identification will be required for this Comprehensive Midterm Exam. [MLC-103 is in the Media and Learning Center Building – next to the Flint Center Parking Structure...click for campus map.](#) Please note that the campus bookstore closes Friday afternoons and you will not be able to buy a Scantron there immediately before the exam.

You will be given a secret code so that grades can be published. The grades will be posted on the Canvas website so that you can monitor your progress. There is a "statute of limitations" on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit may be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly, disruptive behavior, or lack of academic integrity.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. (Even having an unused cell phone out on your desk during the Final Exam is considered cheating...minimum penalty is 10% reduction in exam grade.) Cheating may appear to be a tempting short-run solution to a problem. In the long-run though, those who cheat, really cheat themselves. You are in college to learn something that will be helpful later in life. If you fail to learn it, then you will have problems later on. In addition, the business and accounting world certainly does not need more dishonest people. Cheating and plagiarism is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. This notification will result in a permanent record which may affect your future academic and professional career. All course work must be done by you. All written work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated as plagiarism. Some written work may be submitted to Turnitin.com to test for originality. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor. Participants in online classes are expected to observe proper ["netiquette" guidelines.](#)

Once you are enrolled in the class you will not be dropped based on attendance or performance. However, registered students who do not complete the orientation quiz on Canvas will be dropped as "no-shows". If you need to drop the course, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, June 1, 2018.

## **GENERAL DE ANZA COLLEGE RESOURCES AND INFORMATION:**

Final exam schedule <http://www.deanza.edu/calendar/finalexams.html>

Academic calendar <http://www.deanza.edu/calendar/>

Student Success Center <http://www.deanza.edu/studentsuccess/>

Disability Support Services (DSS) <http://www.deanza.edu/dss/>

Counseling and Advising Center <http://www.deanza.edu/counseling/>

Academic Integrity <http://www.deanza.edu/studenthandbook/academic-integrity.html>

Mutual Respect Policy <http://fhdafiles.fhda.edu/downloads/aboutfhda/4110.pdf>

Student Grievance Procedures <http://www.deanza.edu/studenthandbook/grievance.html>

Student Rights & Responsibilities <http://www.deanza.edu/studenthandbook/studentrights.html>