

**Wheeling Jesuit University**  
**Department of Business and Technology**  
**ACCT403-01 Accounting for Government and Not-For-Profit Organizations, 3 credit hours**  
**Spring 2019**

**Tammy S. Richmond**

Email Address: [trichmond@wju.edu](mailto:trichmond@wju.edu)

Telephone Number: 304-845-9473

Office Hours: By appointment

**Catalog Course Description:**

A study in the financial accounting and reporting for federal, state and local governments and for medical, educational, religious, human services, charitable and other not-for-profit organizations. Topics include: fund accounting, financial reporting and budgetary control for government and not-for-profit organizations; program-planning-budgeting systems; and governmental and institutional auditing. Prerequisite: ACCT 312 S.

**Textbook:**

**Essentials of Accounting for Governmental and Not-for-Profit Organizations, 13th Edition By: Paul A. Copley**

**Student Learning Objectives:**

The course will introduce the accounting and reporting concepts and practices used by governmental and other not-for-profit entities. Topics include fund accounting, financial reporting, and budgetary control. Upon completion of this course students should have a general understanding of the accounting methods and reporting requirements of governmental and not-for-profit organizations.

**Evaluation Methods:**

The course will be taught by use of lectures, formal discussions, homework problems, and periodic tests.

Grading:

A	93-100	C+	77-79
A-	90-92	C	73-76
B+	87-89	C-	70-72
B	83-86	D	65-69
B-	80-82	F	64 or less

**Attendance Policy:**

Class attendance and participation is very important. Absences, above the maximum allowed by Wheeling Jesuit University standards, could result in the student receiving a grade of "FA" or failure for excessive absences for the class.

**Last Date to Drop  
the Course:**

The last day of the Add/Drop Period for this semester is Friday, January 11, 2019. The last day to withdraw from this course with a grade of a W is Tuesday, March 26, 2019.

**Disability Statement:**

Wheeling Jesuit University offers students with documented disabilities individual accommodations on a case-by-case basis with confidentiality in compliance with the American with Disabilities Act and Section 504 of the Rehabilitation Act of 1973.

In order to receive academic or physical accommodations, students with disabilities must provide current (within three years) and comprehensive documentation concerning the nature and extent of the disability and communicate their needs to the Disability Services Director, located in Ignatius Hall Room G24 or call 304-243-4484. Students are required to meet with the director to develop accommodation plans that they will present to their course instructors at the beginning of each semester. Students with disabilities that require specific housing accommodations must contact both the Director of Residence Life and the Disability Services Director.

Ultimately, all students with disabilities are responsible for their own academic achievement. They must attend classes, complete course assignments, and fulfill all university requirements for their chosen field of study. It is up to students with disabilities to seek out available assistance on campus and to utilize individualized accommodations that promote academic success.

### **Academic Integrity**

#### **Statement:**

Students are advised that WJU's Academic Integrity Policy will strictly be enforced in this course (see [www.wju.edu/studenthandbook](http://www.wju.edu/studenthandbook)). Questions regarding the policy may be directed to the Office of the Academic Vice-President.

Official E-mail: An official WJU e-mail is established for each registered student, each faculty member, and each staff member. All university communications sent via e-mail will be sent only to a valid WJU e-mail address.

### **Academic Resource Center:**

The Academic Resource Center (ARC) is a totally free academic-support service available to all enrolled Wheeling Jesuit University students and staffed almost exclusively by WJU students recommended for employment by WJU faculty. The ARC is located in Bishop Hodges Library and is open five days a week:

Sundays 6:00-8:00 p.m.

Mondays-Thursdays 1:00-9:00 p.m.

Please visit the ARC's website (readily accessible on the Cardinal homepage under "Quick Links" or as the first listing under "Student Services" homepage) to learn about the ARC's services (emphasizing writing, math, and the sciences) and to schedule appointments.

### **Title IX Statement:**

Wheeling Jesuit University seeks to provide an environment that is free of bias, discrimination, and harassment. If you have been the victim of sexual harassment, misconduct, or assault we encourage you to report this. If you report this to a faculty member, she or he must notify our college's Title IX coordinator about the basic facts of the incident (you may choose whether you or anyone involved is identified by name). For more information about you options at WJU, please go to <http://wju.edu/titleix/>.

Syllabus is subject to change

**Spring 2019 Course Outline:**

**ACCT 403 Accounting for Governmental and Not-For-Profit Organizations - Tentative Class and Exam Schedule**

January 9th:	Introduction and Chapter 1
January 16th:	Chapter 2 <b>LearnSmart Connect Assignment Ch.1 - worth 10 points*</b>
January 23rd:	Chapter 3 <b>LearnSmart Connect Assignment Ch.2 - worth 10 points *</b> Chapters 1 & 2 homework and review Chapter 3 problems
<b>January 30th:</b>	<b>Exam</b> <b>LearnSmart Connect Assignment Ch.3 - worth 20 points*</b>
February 6th:	Chapter 4 <b>Optional Chapter 3 Exercise 3-11 Assignment Due *</b>
February 13th:	Chapter 5 <b>LearnSmart Connect Assignment Ch.4 - worth 20 points*</b> Chapter 4 homework and review Chapter 5 problems
<b>February 20th:</b>	<b>Exam</b> <b>LearnSmart Connect Assignment Ch.5 - worth 10 points*</b>
February 27th:	Chapter 6 <b>Optional Chapter 4 Exercises 4-7, (part a only) Assignment Due *</b>
March 6th:	<b>No Class - Spring Break</b>
March 13th:	Chapter 7 <b>LearnSmart Connect Assignment Ch.6 - worth 10 points*</b> <b>Chs. 4 &amp; 5 Graded Homework Assignments Due *</b>
March 20th:	Chapter 8 <b>LearnSmart Connect Assignment Ch.7 - worth 20 points*</b> <b>Chs. 6 &amp; 7 Graded Homework Assignments Due *</b>
<b>March 27th:</b>	<b>Exam</b> <b>LearnSmart Connect Assignment Ch.8 - worth 10 points*</b>
April 3rd:	Chapter 9 <b>Optional Chapter 7 Exercise 7-7 Assignment Due *</b>
April 10th:	Chapter 10 <b>LearnSmart Connect Assignments Ch.9 - worth 10 points*</b>
April 17th:	Chapters 11 and 12 <b>LearnSmart Connect Assignments Ch.10 - worth 10 points*</b>
April 24th:	<b>Final Exam Review</b> <b>LearnSmart Connect Assignments Chs.11 and 12 - worth 10 points each*</b>
<b>As Scheduled:</b>	<b>Final Exam</b>

**\* - Any assignment not received by the due date will result in a score of zero, unless student receives prior approval from the instructor.**

**Spring 2019**  
**ACCT 403 Accounting for Governmental and Not-For-Profit Organizations**  
**Tentative Course Assignment/Exam Values**

	<b>Point Value</b>
<b>LearnSmart Connect Assignments</b>	<b>150</b>
<b>Graded Homework Assignments (25 points each)</b>	<b>100</b>
<b>Exam I - Chapters 1 - 3</b>	<b>100</b>
<b>Exam II - Chapters 4 - 5</b>	<b>100</b>
<b>Exam III - Chapters 6 - 8</b>	<b>100</b>
<b>Final Exam - Chapters 9 - 12</b>	<b>100</b>
<b>Grand Total</b>	<b><u>650</u></b>

**McGraw-Hill's Connect:**

Connect is a web-based assignment and assessment tool required for this course. It is designed to assist you with this course, based on your needs. Utilization of the SmartBook platform and completion of the LearnSmart assignments will make up approximately 23% of your overall course grade.

You are required to purchase a Connect Plus access code in order to access the SmartBook and Connect assignments. You have the option of purchasing the access code directly online, which will provide you with the electronic version of the text or SmartBook or through the Campus Shop. Purchasing through the Campus Shop also provides a printed copy of the textbook.

The following URL is needed to register for this course in Connect.

<https://connect.mheducation.com/class/t-richmond-spring-2019-wednesday-600-pm-to-850-pm>

**Please sign onto the above website and click “Register Now”.**