

**ACCT 2050 ~ GOVT & NONPROFIT ACCOUNTING**  
**Governmental and Nonprofit Accounting**  
**COURSE SYLLABUS**  
**(3 CREDIT HOURS)**

**INSTRUCTOR:** \_\_\_\_\_  
**E-MAIL:** \_\_\_\_\_  
**PHONE:** \_\_\_\_\_  
**OFFICE:** \_\_\_\_\_  
**CONSULTATION:** \_\_\_\_\_  
**COMMUNICATION:** \_\_\_\_\_

**PREREQUISITES:** ACCT 1110 **or** ACCT 1250 **or** ACCT 2010 **or** ACCT 2600

**MATERIALS:** **Accounting for Governmental & Nonprofit Organizations 2nd edition** by Patton, Patton, & Ives **AND MyBusinessCourse access code**. Cambridge Business Publishing. ISBN 978-1-61853-421-7.

**COURSE DESCRIPTION:** This course covers accounting and financial reporting for governments and nonprofit organizations. Accounting for governmental funds, proprietary funds, and fiduciary funds and preparation of financial statements, both fund-level and government-wide, is covered. Accounting and financial reporting for nonprofit organizations will also be covered.

**COURSE PROCEDURES:** This course utilizes various electronically-enhanced learning aids to assist you in your learning process for this online/hybrid course. **Committed and effective online course participation (watching videos while taking notes) is essential for success!**

**ACCTG LAB:** **The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus!** Some tutoring may be available for this course. The BRIC also provides a place to study, access a computer, and borrow a textbook.

**PROFESSIONAL COMMUNICATION:** To prepare students for the professional business work environment, the accounting department requires that ALL communications be courteous and professional. **Written communications (including emails and texts) should have proper grammar, punctuation, and spelling.**

**TERM PROJECT:** You must do your own work on the Continuing Problem (**no collaboration**). This assignment is worth a lot of points and, as such, will require your best work and attention.

- HOMEWORK:** Practicing the art and skill of accounting is critical for success; therefore, foundation homework assignments are an integral part of the learning process. Chapter foundation homework assignments are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes. **Keeping up in this course is also critical for success**, refer to the course calendar. However, **late homework may or may not be allowed by the instructor and may or may not be subject to a late penalty.**
- QUIZZES:** **You MUST do your own work on the Chapter Mastery Quizzes!** Chapter quizzes are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes. This is the time to do your best work. **Late quizzes may be allowed by the instructor and may or may not be subject to a late penalty.**
- TESTS:** **You MUST do your own work on the Interim Tests.** Interim Tests will be **taken online (NOT the Final Exam). NO interim test scores are dropped. All tests are timed.** This is to encourage students to study for the test instead of relying on looking up all the answers. Interim tests are **open book & open notes, NOT open-browsing/googling**, to refer to your textbook and notes. Don't cheat the learning process during these tests because the Final Exam is an in-person and proctored exam with only one reference sheet available. Just completing the coursework is NOT enough to prepare for the tests. Your reference materials (textbook and notes) should be well organized to be used efficiently during the tests. **The tests are available for multiple days and cannot be taken late.** Contact me if you have an extenuating circumstance and are unable to complete the test as scheduled. However, at the end of the semester, I am allowing you the opportunity to **re-take your lowest interim test** to try and improve your score! **If you miss one test, then this will be your lowest score** and will be the re-take.
- FINAL EXAM:** The **Final Exam is an in-person & proctored exam**, NOT online. The Final Exam score is NOT dropped. **Students will only have one attempt on the Final Exam.** The departmental Final Exam includes both working problems and multiple-choice questions with a time limit of two (2) hours. A calculator is allowed, but may not be a cell phone, tablet, iPod, iPad, etc. **ONE 8 ½" X 11" sheet of paper (front and back) of original handwritten notes may be referenced during the Final Exam.**
- The Final Exam will be taken as follows:
- Onsite: in class at the date/time scheduled by the College
  - Online: at the SLCC Testing Center or through prior proctoring arrangements with the SLCC Testing Center.
- EXTRA CREDIT:** Extra credit may be offered as announced by the instructor.
- ACADEMIC DISHONESTY:** Academic dishonesty will be dealt with according the SLCC Student Code of Conduct, which can be referenced at:  
[http://www.slcc.edu/policies/docs/Student\\_Code\\_of\\_Conduct.pdf](http://www.slcc.edu/policies/docs/Student_Code_of_Conduct.pdf)

COURSE

EVALUATION:	Orientation & Final Confirmation	10 pts.	1%
	Comprehensive Problem Term Project	100 pts.	10%
	Chapter Homework Exercises (2 attempts)	100 pts.	10%
	Chapter Mastery Problems Quizzes (1 attempt)	150 pts.	15%
	Chapter Mastery Multiple-choice Quizzes (1 attempt)	110 pts.	11%
	Interim Tests (3)	330 pts.	33%
	Final Exam (in-person proctored)	200 pts.	20%
	<b>Total</b>	<b><u>1,000 pts.</u></b>	<b><u>100%</u></b>

GRADING: Course grades are determined by the students' achieved percentage based upon the relative weighting as described above in Course Evaluation and using the following scale:

A	93-100%	B	83-86.9	C	73-76.9	D	63-66.9
A-	90-92.9	B-	80-82.9	C-	70-72.9	D-	60-62.9
B+	87-89.9	C+	77-79.9	D+	67-69.9	E	0-59.9

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**COURSE STUDENT LEARNING OUTCOMES:**

SLCC is committed to fostering and assessing the following college-wide student learning outcomes in its programs: 1) acquire substantive knowledge, 2) communicate effectively, 3) develop quantitative literacy, 4) think critically, 5) express creatively, 6) knowledge and skills to be civically engaged, 7) work with others in a professional and constructive manner, 8) develop information literacy, and 9) develop computer literacy. To that end, the following program learning outcomes will be assessed in this course:

- Comply with generally accepted accounting principles (GAAP).

In order to achieve the above program outcomes, this course will focus on and assess the following student course learning outcomes (through homework, quizzes, and exams):

- Prepare required financial statements and schedules for governments, including fund financial statements for governmental, proprietary, and fiduciary funds and government-wide financial statements.
- Record basic transactions for governments, including budgetary, operating, period-end, and closing.
- Explain and apply accounting principles for governments.
- Prepare required financial statements for nonprofit organizations.
- Record basic transactions for nonprofit organizations, including operating, period-end, and closing.
- Explain and apply accounting principles for nonprofit organizations.

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Also see the SLCC Instructional Syllabus