University of North Carolina at Greensboro
Bryan School of Business and Economics
Department of Accounting and Finance

ACC 561: Governmental and Not-for-profit Accounting
Syllabus for Fall 2018, T / R 11:00 - 12:15PM in Bryan 121

Instructor: Mr. Erik M. Harvey
Office Location: Bryan 340
Office Hours*: Tuesdays and Thursdays, 12:30 PM-1:30 PM; or, by appointment.
*Anticipated changes posted to Canvas and/or announced in class.
E-mail notice encouraged in case of unexpected, last minute changes.
Office Phone: 336-265-0191; Can set up a time to talk at other times
Email: emharve2@uncg.edu (do not use Canvas e-mail address)
Last updated: 8/14/2018

Course Description:
This course will introduce students to accounting and financial reporting for not-for-profit organizations and governmental entities.

Course Prerequisite:
ACC 319, Intermediate Accounting II, or equivalent, with a grade of C or better

Learning Objectives: After successfully completing this course, students will be able to:
1. Explain the GAAP financial reporting model for not-for-profit organizations (ASC 958) and state and local governments (GASB Cod. Sec. 2200; GASBS No. 34).
2. Identify accounting, financial reporting, budgeting and auditing issues in governmental and not-for-profit (GNP entities) that differ from those faced by business entities.
3. Record transactions in the general journals of a not-for-profit organization (NFP) and state and local government (SLG).
4. Prepare financial statements for NFPs and SLGs from an adjusted trial balance.
5. Contrast generally accepted government auditing standards (GAGAS or “yellow book”) with generally accepted auditing standards (GAAS), and describe the additional reports required of a Single Audit.
6. Integrate GNP accounting and auditing issues in a comprehensive project.
7. Communicate GNP topics effectively following professional and ethical standards expected of those in the accounting profession.
8. Account for typical transactions of a not-for-profit health care organization.
9. Account for typical transactions of a higher education institution.

STUDENT LEARNING OBJECTIVES #8 AND #9 ARE FOR ONLY GRADUATE STUDENTS.
**Required Text and Resources:**

www.mybusinesscourse.com

Access to Canvas for grades and other communications

**GRADING**

Participation: 10% (Class Discussion, In Class Problem Solving)

Quizzes: 20% (10 total)

In-Class Assignments (3): 15% undergraduate or 5% graduate students

Nonprofit Project (Grad Students only: 10%)

Two (2) Tests: 30% (Modules 1-4 & Modules 5-8)

Final: 30% (25% Modules 9&10 and 75% Modules 1-8)

Grades will be assigned according to the following scale:

- 93-100% yields an A in the course;
- 90-92.99% yields an A- in the course;
- 87-89.99% yields a B+ in the course;
- 83-86.99% yields a B in the course;
- 80-82.99% yields a B- in the course;
- 70-79.99% yields a C in the course;
- 69.99% or less yields an F in the course.

*Note there are no A+ grades anymore.

**Policy on Incompletes and Late Assignments:**
No late assignments accepted. No incompletes allowed.

**Use of laptops or other electronic devices:**
Laptops and electronic devices are fine to use for learning purposes. Personal use (e.g. Facebook, checking email) is prohibited.

**Cell Phone Policy:**
It is preferred that cell phones be turned off during class times. If you need to keep your cell phone on during class, then please put it in vibrate or silent mode. **DO NOT TEXT IN CLASS.**

**Canvas and Technology:**
For those who are not familiar to Canvas, please consult the following resources:
- UNCG Canvas Resources (http://its.uncg.edu/services/service/canvas-learningmanagement-system)
- Contact 6-TECH: (336) 256-TECH (8324); 6tech@uncg.edu

Policy on Academic Dishonesty:
As a more formal addressment of this issue: You and I are expected to abide by the UNCG Academic Integrity Policy as well as by the UNCG Codes of Conduct. I respect and expect you to uphold the UNCG Honor Code that includes, among other things, that you complete your own work on your own to the best of your ability. Cheating in my class results in automatic failure of the course. I will report the incident to the Honor Court for full due processing. This ends up being a lengthy and stressful process for both the student and the instructor. Please visit the following link to remind yourself of the full Code.
http://bae.uncg.edu/assets/faculty_student_guidelines.pdf

Policy on Accommodations for Students with Disabilities:
To request and receive accommodations at UNCG you must be registered with the Office of Disability Services (ODS). If you have any specific questions or concerns call ODS at (336)334-5440 or visit their website: http://ods.dept.uncg.edu/services/. Students with disabilities that affect their participation in the course and who wish to have special accommodations should contact ODS and provide documentation of their disability. ODS will notify the instructor that the student has a documented disability and may require accommodations. Students should discuss the specific accommodations they require (e.g. changes in instructional format, assignment format) directly with the instructor as well. Please visit http://ods.dept.uncg.edu/services/ for further information.

E-mail, Phone, and Open Door Policy
Please Email any issues or questions to EMHARVE2@uncg.edu. Email is the best method of communication with me. I have several offices and responsibilities throughout the state, but I am almost always online. I am happy to discuss topic ranging from class issues to professional issues during office hours or by appointment. Feel free to email questions and we can arrange a time to talk.