

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

**ACC 461/561: Governmental and Not-for-profit Accounting**  
Syllabus for Winter Intersession 2020-2021 – Online.

<b>Instructor</b>	Mr. Erik M. Harvey
<b>Office Location</b>	Bryan 322 (working out of the office under COVID Restrictions)
<b>Office Hours*</b>	Available via email; or, by appointment.
<i>*Anticipated changes posted to Canvas and/or Mybusinesscourse.com</i>	
<i>E-mail notice encouraged in case of unexpected, last minute changes.</i>	
<b>Office Phone</b>	336-265-0191; Can set up a time to talk at other times
<b>Email</b>	emharve2@uncg.edu (do not use Canvas e-mail address)
<b>Last updated</b>	12/08/2020

**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:**

Governmental and Not-for-Profit Accounting and Auditing: An Active Learning Workbook, 2e 2018-2019 by Convery, Cambridge Business Publications, Inc., ISBN: 978-1-61853-273-2 (E-Book is fine)

[www.mybusinesscourse.com](http://www.mybusinesscourse.com)

Access to Canvas for grades and other communications

### **GRADING**

Quizzes: 50% (10 total)

Assignments: 10% undergraduate and 5% graduate (2 total assignments)

Graduate Student Project (Grad Students only): 5% (1 assignment)

Tests: 20% (2)

Final: 20%

### **Policy on Incompletes and Late Assignments:**

No late assignments accepted. No incompletes allowed. As this is an intersession class with many holidays, all assignments and tests must be completed by January 21, 2020 at 11:59 pm. Any submission must be submitted either via Mybusinesscourse.com, my email address ([emharve2@uncg.edu](mailto:emharve2@uncg.edu)), or Canvas. All assignments are listed on the Course Syllabus Section of Canvas.

### **Use of laptops or other electronic devices:**

Laptops and electronic devices are fine to use for learning purposes.

### **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](mailto: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](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](mailto: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.