



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 4307:600, Accounting for Government & Nonprofit Entities, Fall 2023, CRN: 10303

Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality:	Online Asynchronous
Class Meeting Time and Place:	N/A
Class Duration:	08/26/2024-12/13/2024
Instructor:	Ankur Chopra, MBA, CPA Office: BLH #241-NN; Tel: 210-784-2420 E-Mail: ankur.chopra@tamusa.edu ;
Course Website:	<u>Best Way to reach me: Blackboard Messages</u> https://tamusa.blackboard.com/
Office Hours:	Posted on Blackboard & By Appointment

Catalog Course Description: This course provides a rigorous examination of the principles and practice of fund accounting applicable to governmental and nonprofit organizations. Special emphasis is given to an understanding of the source of authority and the pronouncement of the Governmental Accounting Standards Board (GASB). Secondary emphasis is given to the unique GAAP requirements of accounting for nonprofit organizations, hospitals and health care organizations, and educational institutions.

Course Objectives: The objective of this course is to provide technical and the ability to apply conceptual principles of governmental and nonprofit organizations as it relates to fund accounting, emphasizing general, special revenue, capital improvement, debt service, trust agency, enterprise, intragovernmental, and other fund concepts used by state, municipal, and other governmental entities.

Prerequisites: ACCT 3302. Students who do not meet the pre-requisites must contact the instructor immediately.

Student Learning Outcomes: Upon successful completion of this course, students will be able to:

- Distinguish between Governmental and Not-for-Profit Entities
- Distinguish between governmental activities, business-type activities, and fiduciary activities
- Be able to explain the components of GASB's integrated accounting and financial reporting model
- Be able to explain how operating revenues and expenses related to governmental activities are classified and reported in the government-wide financial statements
- Distinguish, at the fund level, between revenues and other financing sources and between expenditures and other financing uses
- Analyze typical operating transactions for governmental activities and prepare appropriate journal entries at both the government-wide and fund levels
- Prepare adjusting and closing entries for governmental entities
- Account for general capital assets
- Understand what is classified as a long-term liability and be able to journalize issuance and repayment of long term debt
- Distinguish between Internal Funds and Enterprise Funds and be able to explain the financial reporting requirements of both
- Understand and be able to explain agency funds and trust funds
- Identify and describe the major components of the Comprehensive Annual Financial Report
- Be able to evaluate and interpret governmental financial performance
- Distinguish between budgetary accounting and proprietary accounting and journalize entries and prepare financial statements for federal agencies

AACSB Assessment:

The College of Business has earned the coveted AACSB accreditation. To remain accredited, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

Required Materials:

- **Textbook:** Accounting for Governmental & Nonprofit Entities, 19e / Reck, Lowensohn, Nelly. McGraw Hill.
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in/through Blackboard. All class communications will be through Blackboard and students should monitor this several times a day.
- **Connect:** Online assignments will be administered through Connect. PLEASE REGISTER IN CONNECT ASAP. To register in Connect, log into Blackboard and select Assignments tab. Click on any assignment, which will take you to the integrated Connect platform. If you don't have an account, click the *Create a New Account* button and continue to follow the on-screen instructions.
- **Computer Hardware:** In order to participate in the tutoring sessions (if offered) you will need a computer with an internet connection, a microphone and speakers/headphones.
- **Time:** You are expected to spend 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

Course Requirements every student must fulfill in order to succeed in course:

1. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will not be granted for lack of availability of internet connections.
6. For Online, Hybrid and Hyflex courses, students should assume greater responsibility and independent learning skills for their own learning outcomes.
7. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
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Grading Policy: The final course grade will be based on your performance on the quizzes, exams, assignments and class participation using the following weights:

Homework & SB Assignments	40%
Two Unit Exams	30%
Final Exam (as per University Schedule)	<u>30%</u>
Total	100%

The final letter grades will be assigned as follows: Above 90% ⇒ A; 80 – 89% ⇒ B; 70 – 79% ⇒ C; 60 – 69% ⇒ D; Below 60% ⇒ F.

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course.

Examinations and Quizzes: There will be two unit exams and a comprehensive final exam (as per university schedule). Being absent for an exam will result in a grade of zero for that exam and may result in a fail grade in the course. There may be quizzes during class in most classes. Students not present at the time a quiz is given will be marked absent and get a grade of zero. The exams/quizzes will consist of conceptual multiple-choice questions,

problem solving questions, and short essay questions. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class.

Proctored Exams: In order to ensure course integrity, Exams in this class may be administered using a secure online or in-person testing service. If a proctoring service is used, details regarding proctored test sign up and administration will be provided at least 1 week prior to the exam.

Homework Assignments: There will be several homework assignments during the course. All assignments are web-based exercises and problems. You may take each assignment up to two [2] times to demonstrate mastery of the material. In addition to regular HW assignments, students will also need to complete SmartBook (SB) assignments, which may be taken as many times as needed. All assignments will be administered through the Connect platform.

Make up and Late Assignment/exam/quiz policy: As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency resulting hospitalization or equivalent. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Class conduct and civility code: Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Attendance may be taken by an appropriate method by the instructor.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Students must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails until final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF.
6. For any questions about the exams and assignments, a student should contact the instructor well in advance of the day they are due, so the instructor may have enough time to provide feedback.
7. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages within 2 business days (Monday-Friday).
8. All assignment submissions must be uploaded as instructed by the due date and time. Submission window may close or marked late, if not uploaded on time and be penalized for it.
9. Audio and video recording of lectures is not permitted without prior approval of the professor.

Class attendance and Participation: A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material, and most students find at least some parts of it difficult. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation may be rewarded when final grades are assigned.

The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important and may vary considerably based on student background. However, a minimum of two hours of work outside the class is expected for every one hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

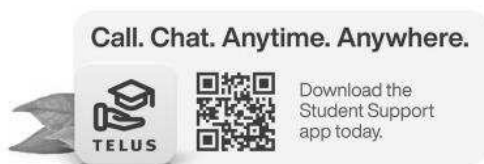
Academic Accommodations for Persons with Disabilities: Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, please contact Disability Support Services in the Central Academic Building, Suite 210, or at (210) 784-1335 or visit <https://www.tamusa.edu/index.html> or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their disability-related needs with Disability Support Services and their instructors as soon as possible.

Academic Learning Center: The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the *Tools* section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202.

Counseling/Mental Health Resources: As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment, call 210-784-1331 or visit Madla 120.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. For more information on SCC services visit tamusa.edu/studentcounseling. *Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2').*

Additionally, the TELUS Student Support App provides a variety of mental health resources to including support for in the moment distress, an anonymous peer to peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.



Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>. More information about Emergency Operations Plan and the Emergency Action Plan can be found here: <https://www.tamusa.edu/about-us/emergency-management/>. Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Any student receiving federal financial aid who does not attend by the census date will have their financial aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester, a Care report will be submitted, and you will possibly be dropped from the class. Your financial aid may have to be recalculated and a portion of your federal aid may have to be returned to the DoE.

Writing, Language, and Digital Composing Center: The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://www.tamusa.edu/academics/>.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to submit a CARE referral (<https://www.tamusa.edu/university-policies/Student-Rights-and-Responsibilities/file-a-report.html>) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the Patriots’ Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or course work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student’s GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as “F” grades and will impact the student’s GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, gender expression, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio’s Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment

to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students: Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, gender identity, gender expression, and pregnancy/parenting or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning.

- A student has the responsibility to check their university email for any updates or official university notifications.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation, or disability. Conduct that infringes on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/documents/Student-Handbook-2022-23.pdf>) or visit the resources available in the OSRR website (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html>)

Use of Generative AI

Use of artificial intelligence (AI) tools, such as ChatGPT, is permitted in this course for students who wish to use them. To adhere to our scholarly values, students must cite any AI-generated material that informed their work (this includes in-text citations and/or use of quotations, etc.) in their reference list.

Key Dates for Fall 2024 (Regular 16-Week Session)

The complete academic calendar is available online:

<https://www.tamusa.edu/academics/documents/AY2025-Academic-Calendar.pdf>

Fall 2024 Regular 16-Week Session

March 25	Monday	Registration opens
August 19	Monday	Tuition & fee payment deadline
August 22	Thursday	Drop for non-payment
August 23	Friday	Last day for students withdrawing to receive 100% refund (0% responsibility) for tuition
August 26	Monday	First class day
September 2	Monday	Labor Day Holiday - No classes
September 3	Tuesday	Last day to register
September 11	Wednesday	Census Date
September 12	Thursday	Drop for non-payment
October 7-October 18	Monday-Friday	Midterm grading period
November 11	Monday	Last day to drop with an automatic grade of "W"
November 19	Tuesday	Last day to withdraw from the university
November 27	Wednesday	Study day - No classes
November 28-November 30	Thursday-Saturday	Thanksgiving Holiday - No classes
December 5	Thursday	Last day of scheduled classes for weekday classes
December 6	Friday	Study day - No classes
December 7-December 13	Saturday-Friday	Final examinations
December 13	Friday	End of term
December 16	Monday	All grades due by noon
December 17	Tuesday	Commencement
December 19	Thursday	Grades available in JagWire
December 24-January 1	Tuesday-Wednesday	Winter Break
