BUS 360 – GOVERNMENTAL AND INSTITUTIONAL ACCOUNTING

SYLLABUS

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COURSE DELIVERY:

Print-Based Correspondence Course

CREDIT HOURS:

Three Semester Hours

PREREQUISITES:

BUS 207 Principles of Accounting I and BUS 208 Principles of Accounting II

COURSE TIME LIMITS:

Minimum course time limit: Six weeks from date of enrollment.
Maximum course time limit: One year from date of enrollment.

COURSE MATERIALS:

Textbooks can be purchased from the Adams State University Bookstore. To order textbooks or obtain information about book titles, you may go to exstudies.adams.edu and click on the "Bookstore" link. Select "DISTLEARN" from the department menu. (http://adams.edu/students/sub/bookstore/)

Use Section Number: 1248 to order books from Bookstore site. This should provide the correct textbook information and ordering options.

If you have questions, you can contact the Bookstore at 719-587-7981, email at asubookstore@adams.edu or by mail to Adams State University Bookstore, 208 Edgemont Blvd., Suite 3140, Alamosa, CO 81101.

Required Textbook:

BUS 360 – GOVERNMENTAL AND INSTITUTIONAL ACCOUNTING

CATALOG DESCRIPTION:

This course is intended to be the student’s first exposure to governmental and not-for-profit accounting. Some of the topics covered include: financial analysis and planning, accounting for general capital assets and capital projects, and long term financing. By the end of this course, you should develop a feel for the basic concepts of governmental accounting and financial reporting, and be able to perform routine governmental bookkeeping.

STUDENT LEARNING OUTCOMES:

At the completion of the course, the student should be able to:

- Apply governmental accounting theory when recording and interpreting financial transactions and reports of a governmental entity.
- Apply not-for-profit accounting theory when interpreting financial transactions and reports of hospitals, colleges, and not-for-profits.
- Identify entities affected by governmental financial transactions and translate those events into governmental accounting, using debits and credits.
- Recite the basic financial reporting requirements for each entity covered by the course and differentiate these from for-profit reporting requirements.
- Score a "C" or better average on all course requirements. This requirement can be met through the combined average of all assignments and exams. The student will demonstrate knowledge learned based on all the material covered in the course.

COURSE REQUIREMENTS:

Reading Assignments and Page Number in Textbook:

Chapter 1: Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Entities, page 1.
Chapter 3: Modified Accrual Accounting: Including the Role of Fund Balances and Budgetary Authority, page 55.
Chapter 4: Accounting for the General and Special Revenue Funds, page 87.
Chapter 6: Proprietary Funds, page 156.
Chapter 7: Fiduciary (Trust) Funds, page 191.
Chapter 8: Government-Wide Statements, Capital Assets, Long-Term Debt, page 222.
Chapter 9: Accounting for Special-Purpose Entities, Including Public Colleges and Universities, page 269.
Chapter 10: Accounting for Private Not-For-Profit Organizations, page 303.
Chapter 11: College and University Accounting - Private Institutions, page 339.
Chapter 12: Accounting for Hospitals and Other Health Care Providers, page 366.
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There will be assignments from the textbook after selected chapters. Each assignment will be worth 20 points.

Exams:

There will be four exams each worth 150 points. The final exam, covering chapters 1 through 11 is worth 200 points. There will also be extra credit questions on the exams. All exams will be open book, open note, and calculators will be allowed.

GRADE DISTRIBUTION AND SCALE:

In alignment with ASU academic policies, no D may apply to a major or minor field.

Grade Distribution:

Exam Chapters 1 – 4       150 points
Exam Chapters 5 – 8       150 points
Exam Chapters 9 – 11      150 points
Exam Chapters 12-14      150 points
10 - Assignments (after selected chapters) 200 points
Comprehensive Final Exam Chapters 1-14 200 points
Total Points: 1000 points

Grade Scale:

900 to 1000 points 90-100% A
800 to 899 points 80-89% B
700 to 799 points 70-79% C
600 to 699 points 60-69% D
Below 600 points 59% and below F

ADA STATEMENT:

Adams State University complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. Adams State University is committed to achieving equal educational opportunities, providing students with documented disabilities access to university programs. In order for a course to be equally accessible to all students, different accommodations or adjustments may need to be implemented. The Office of Disability Services (ODS) is located in Richardson Hall, Suite 3-100, by mail at 208 Edgemont Blvd., Suite 3-100, Alamosa, CO 81101, by email at odsd@adams.edu, or by calling 719-587-7746. They are your primary resource on campus to discuss the qualifying disability, help you develop an accessibility plan, and achieve success in your courses. Please communicate with them as early as possible; this can be in
person, via email, or by phone. The Disability Services Coordinator shall either provide you letters to give to your professors for accommodations or email these letters out to you and your professors.

**ACADEMIC INTEGRITY:**

In accordance with Academic Policy 100-03-01, Adams State University, to preserve academic integrity, does not tolerate academic dishonesty (misconduct). Every student is required to practice and adhere to the principle of ACADEMIC INTEGRITY while undertaking studies at Adams State University. Students and faculty at Adams State University value academic honesty as a virtue essential to the academic process. Cheating, plagiarism, unauthorized possession or disposition of academic materials, or the falsification or fabrication of one’s academic work will not be tolerated.

Any offense may result in a zero for the exam, lesson, or exercise in question and may result in failure of the course. Please refer to the ASU Extended Studies Academic Integrity website for more information including the student handbook: [Academic Integrity at Adams State University](#).

All written work is subject to plagiarism detection software review.

**STUDENT IDENTITY VERIFICATION:**

Adams State University utilizes a variety of methods to verify the identity of students enrolled in courses, including but not limited to: secure logins and pass codes, proctored exams, security questions, and other technologies and practices that are effective in verifying student identity. Some of these methods may incur an extra cost to students; associated costs will be outlined in the course syllabus, other University documents, and on the University website. Adams State University reserves the right to request additional government-issued documentation of identity from students for the purpose of ensuring that the person enrolled in the course is the person completing assignments, exams, and all other course requirements. Any student engaged in incidents of student identity fraud may face reprimand, disciplinary warning, a lowered or failing grade(s), and/or probation, or suspension from the course, academic program or University, or expulsion from the University.

**EXAMINATIONS:**

Please refer to the Guidelines for Proctored Exams and Submit your Exam Request Form three weeks BEFORE you plan to take the exam.