

ACC 380K.6 - GOVERNMENTAL AND INSTITUTIONAL ACCOUNTING
Summer 2009

Instructor: Jan Gillespie
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Class Meetings: 71025 MW 1:00 - 3:30 GSB 2.120

Office Hours: MTWTh 3:30-4:30
and by appointment

Course Objectives:

This course is an introduction to accounting for governmental and not-for-profit organizations. The main focus of the class is on the development of a thorough understanding of the standards which govern the accounting and reporting for these organizations and on the structure of the financial statements themselves. The class will be conducted on a lecture-discussion basis, with the first part of each class devoted to an explanation of the day's topic and the second part of the class spent working problems related to that topic. Because of this format, *it is strongly recommended that you read the material relating to the day's topic prior to coming to class.*

REQUIRED MATERIALS:

Accounting for Governmental and Nonprofit Entities, 15th edition, Earl Wilson, Susan Kattelus & Jacqueline Reck, McGraw-Hill, 2010; ISBN 978-0-07-337960-9.

OTHER MATERIALS:

All other class materials - lecture notes, homework problems, homework solutions, study guides and other materials - will be available on the class page on Blackboard.

GRADING:

Grades will be assigned based on the following:

Exam I	Fundamentals of Fund & Budgetary Accounting	80 pts	16%
Exam II	Accounting for Governmental Fund Transactions	110 pts	22%
Exam III	Accounting for Proprietary & Fiduciary Funds & Financial Reporting (cumulative)	160 pts	32%
Exam IV	Accounting for Not-For-Profit Organizations	130 pts	26%
	Homework & Class Participation	<u>20 pts</u>	<u>4%</u>
	Total	500 pts	100%

There are no provisions for missing or replacing the course exams. Please plan now to be present for all exams. Special problems, if any, will be handled on an individual basis.

HONOR CODE:

I strongly support the Honor System as described in the "Policy Statement on Scholastic Dishonesty in the MPA Program" as described online at <http://www.mcombs.utexas.edu/mpa/honesty.asp>. Please read the policy and then submit the acknowledgement form available in the Assignments folder of the class Blackboard site under the title "Scholastic Dishonesty Policy Acknowledgement." If at any time during the term the application of the honor code to specific assignments is unclear, it is your responsibility to request clarification.

ACC 380K.6 Assignment Schedule – Summer 2009

	DAY	DATE	TOPIC	
1	M	6/8	Ch. 1 Ch. 2	Financial Reporting for Governmental & NFP Entities Principles of Accounting for State & Local Governments <i>including Appendix!</i>
2	W	6/10	Ch. 3	Governmental Operating Statement Accounts & Budgetary Accounting
3	M	6/15		...cont'd
	T	6/16	Exam I	Chapters 1-3; 6:00-8:00 p.m.; CBA 4.328
4	W	6/17	Ch. 4	Accounting for Governmental Operating Activities <i>including Appendix!</i>
5	M	6/22	Ch. 5	Accounting for General Capital Assets & Capital Projects
6	W	6/24	Ch. 6	Accounting for General Long-Term Liabilities & Debt Service
7	M	6/29		cont'd
	T	6/30	Exam II	Chapters 4-6; 6:00-8:00 p.m.; CBA 4.328
8	W	7/1	Ch. 7	Accounting for Business-Type Activities
9	M	7/6	Ch. 8	Accounting for Fiduciary Activities
10	W	7/8		Accounting for Fiduciary Activities, cont'd Ch. 9 Financial Reporting of State & Local Governments
11	M	7/13		Financial Reporting of State & Local Governments, cont'd
12	W	7/15	Ch. 14 Ch. 15	Accounting for Not-For-Profit Organizations NFP Organizations - Regulatory, Taxation & Performance Issues
	Th	7/16	Exam III	Chapters 1-9; 6:00-8:00 p.m.; CBA 4.328
13	M	7/20		No class
14	W	7/22		No class
15	M	7/27	Ch. 16	Accounting for Colleges & Universities
16	W	7/29	Ch. 17	Accounting for Health Care Organizations
	F	7/31	Exam IV	Chapters 14-17; 1:00-3 :30 p.m.; GSB 2.126