



EAST TENNESSEE STATE
UNIVERSITY

College of Business and Technology

Department of Accountancy

Course Syllabus – Governmental and Nonprofit Accounting
ACCT 4717 & 5717

PREREQUISITE: Intermediate Accounting 3010 and 3020 with a minimum of “C”

COURSE DESCRIPTION: This course is a study and introduction to governmental and other not-for-profit entity accounting. In addition to governmental entities, colleges and universities, voluntary health and welfare organizations, health care entities and other not-for-profit entities are covered. The course focuses on accounting principles, concepts and procedures and is geared to balance both practical and theoretical considerations.

COURSE OBJECTIVE: To introduce and provide the students an in-depth background in governmental and nonprofit entity accounting. A background in governmental and other nonprofit entity accounting includes:

- Application of the theory and practice of governmental and nonprofit accounting
- Utilization of modified accrual basis of accounting
- Understanding of accounting standards issued by Governmental Accounting Standards Board
- Familiarization of the unique accounting aspects of state and local government, federal and nonprofit entities.
- Enhance knowledge of how actual financial statement information is gathered, reported, and used.

REQUIRED TEXT/MATERIALS:

Required: Patton, Ives and Patton, Accounting For Governmental & Nonprofit Organizations ISBN: 978-1-61853-264-0 (Copyright 2019).

Familiar Other: Professional Standards
Journal of Accountancy
Wall Street Journal
Various Internet Sites
Newspaper Articles (Students are encouraged to read current State, Federal and Nonprofit Issues and Activities)

NOTES TO INTRODUCE CLASS:

There will be no Zoom or formal classes throughout this Governmental and Nonprofit Accounting (ACCT-4717) term. The PowerPoint slides are posted on the Content section of D2L. You are responsible for studying each chapter assignment in your syllabus along with the slides to prepare you for the exams.

The homework assignments as stated in the class syllabus need to be uploaded to the Dropbox by the deadlines stated on the syllabus. Shortly afterwards the solutions to those will be posted on the Content section. It will be up to you to check your homework thoroughly in order to also prepare you for the exams. There is no need to send the checked homework to me. It is for your benefit. If you have any questions feel free to e-mail me at manahanr@etsu.edu and I will respond as soon as possible. Homework submissions will be taken into consideration when it comes to your final grade.

Exams will be available online during the date and time on the syllabus. They will only be open during these times.

We recognize these are unusual and difficult times and we will work with you in every way possible to ensure that your education is not interrupted. If you have any questions on your grades or your status in the class please contact me by e-mail. Any decisions will be made to your benefit where possible.

USING D2L: Please check the site regularly for course information.

USING E-MAIL: When sending a course-related e-mail, please include ACCT 4717/5717 and your name in the subject.

RESEARCH PROJECT

Students enrolled in Accounting 5717 must conduct a research project on an approved topic, write up your findings and submit the results as a formal research paper. There is no research project for Accounting 4717 students.

GRADING: The final grade will be based on a total of 300 points:

Exam I	100
Exam II	100
Exam III	100
TOTAL POSSIBLE POINTS	300

All reading and homework assignments are to be completed **prior** to the assigned date.

GRADE DISTRIBUTION:

A = 360 – 400 POINTS	90 Average
B = 320 – 359 POINTS	80
C = 280 – 319 POINTS	70
D = 240 – 279 POINTS	60
F = BELOW 240 POINTS	< 60

NOTE: Grading scale may be adjusted at instructor's discretion.

MISSED EXAMS: Students are expected to take exams at the scheduled time. An unexcused absence from an exam will result in a grade of ZERO for that exam. If a student is unable to take an exam on the scheduled date and has a legitimate reason (as determined by the instructor) for the missed exam. This will require that the instructor be notified **PRIOR** to the missed exam. In the event of a medical emergency that does not permit contacting the instructor prior to missing the exam, the instructor must be contacted before the next scheduled class and presented with a physician's written excuse. Student athletes or other students who will miss an exam for University purposes should contact the instructor prior to the exam.

ACADEMIC MISCONDUCT: Academic misconduct is defined as dishonesty in academic work. Academic misconduct includes plagiarism, cheating on exams, and **giving or receiving unauthorized aid on assigned work and projects. An individual assignment done as a team project is considered academic misconduct. All assignments in this course are officially designated as INDIVIDUAL assignments, unless the instructor SPECIFICALLY states otherwise.** In this course, possession of stored data (formulas, definitions, etc.) in an electronic calculator during an exam is prohibited and will be considered academic misconduct.

Disciplinary sanctions imposed through institutional procedures will be pursued by the instructor. Penalties for the first offense of academic misconduct range from an F on the work in question to an F for the course, or dismissal from ETSU. Academic misconduct may result in

expulsion from the University even on a first offense; ETSU policy dictates permanent expulsion upon the second offense of academic misconduct.

Your Responsibilities: The only way to learn accounting is to read the text material, Power Points and do the assignments on a timely basis.

Please see me early on if you are struggling. Do not wait until immediately before an exam to seek help. However, make sure that you have read the assignments and attempted the homework. The purpose of seeking help is to help clarify and enrich your understanding of a topic, not to teach it to you for the first time!

Accommodations Statement

<http://www.etsu.edu/students/disable/employfaculty/syllabus.aspx>

It is the policy of ETSU to accommodate students with disabilities, pursuant to federal law, state law and the University's commitment to equal educational access. Any student with a disability who needs accommodations, for example arrangement for examinations or seating placement, should inform the instructor at the beginning of the course. Faculty accommodation forms are provided to students through Disability Services in the D.P. Culp Center, telephone 439-8346.

University Syllabus Attachment

<http://www.etsu.edu/reg/academics/syllabus.aspx>

Technical Resources

Technical information, requirements and help can be found here:

http://www.etsu.edu/onlinehelp/student_help/tech_resources.aspx

Student Resources

http://www.etsu.edu/onlinehelp/student_help/services.aspx

East Tennessee State University
Course Syllabus – Governmental and Nonprofit Accounting
ACCT 4717 & 5717
Fall 2020
Dr. Richard A. Manahan
Tentative Schedule of Study

Class	Due	Chapter	Assignments: Exercises, Problems, Cases
	August 26 8:00 p.m.	1	Introduction Q1-1 thru Q1-9, MC1-10 thru MC1-19
2	September 2 8:00 p.m.	2	MC2-12 thru MC2-30, E2-31, E2-32, E2-33, E2-34, E2-42, P2-44, P2-45, P2-46, P2-48
3	September 9 8:00 p.m.	3 4	MC3-16 thru MC3-21, E3-22, E3-23, E3-25, E3-26, MC4-12 thru MC4-22, E3-33, P3-34,
4	September 16 8:00 p.m.	4	E4-23, E4-24, E4-25, E4-26, E4-27, P4-33, P4-34(a), P4-39(a)(d)
5	Open September 23 from 4:00 p.m. until September 24 at 4:00 p.m.	Exam 1 Ch. 1-2-3-4	Exam 1
6	September 30 8:00 p.m.	5	MC5-15 thru MC5-27, E5-28, E5-33, E5-35, E5-36, E5-37, P5-39, P5-42
7	October 7 8:00 p.m.	6 7	MC6-21 thru MC6-37, E6-43, E6-44, P6-47(a), P6-53 MC7-10 thru MC7-25, P7-40(a)(Journal Entries) P7-42(a)(b)(Journal Entries)
8	October 14 8:00 p.m.	8	MC8-19 thru MC8-32, P8-44 (a)(b)(c) P8-46 (Journal Entries), P8-48 (Journal Entries), P8-50 (Journal Entries & Statements)
9	October 21 8:00 p.m.	9	MC9-19 thru MC9-37, E9-38, E9-42, E9-44, P9-49
10	Open October 28 from 4:00 p.m. until October 29 at 4:00 p.m.	Exam 2 Ch. 5-6-7-8-9	Exam 2
11	November 4 8:00 p.m.	10	MC10-12 thru MC10-27, E10-28, E10-29, E10-30, E10-31, E10-32
12	November 11 8:00 p.m.	10	E10-33, E10-34, E10-35, E10-36, E10-37, P10-42(a)(b)(c), P10-43
13	November 18 8:00 p.m.	12 13	MC12-13 thru MC12-22, E12-26, P12-31(a)(b)(c), P12-32(a) MC13-14 thru MC13-25, E13-26, E13-28, E13-33, P13-37, P13-38
14	December 2 8:00 p.m.	14	MC14-15 thru MC14-24, E14-27, E14-29, E14-30, E14-32, P14-34, P14-37, P14-38
15	Open December 8 from 4:00 p.m. until December 9 at 4:00 p.m.	Exam 3 Ch. 10-12-13-14	Exam 3

The forgoing policies and assignments are tentative and thus may be changed at any time at the discretion of the instructor.