

**ACCT 5610/5613/6610/6616**  
**Governmental and Not-For-Profit Accounting**  
**Fall 2014**

**Instructor:** Dr. Andrew J. McLelland, CPA, CMA  
**Office Location:** 340 Lowder Hall  
**Phone:** (334) 844-6217  
**Help Times:** TR, 2:00 to 3:00 p.m. (room 340), and  
MW, 2:00 to 3:30 p.m. (room 302), others by appointment  
**E-Mail Address:** [mclelaj@auburn.edu](mailto:mclelaj@auburn.edu)

**COURSE OBJECTIVES:**

1. An understanding of governmental and not-for-profit accounting principles;
2. An understanding of governmental financial reporting principles;
3. An exposure to the GASB standard setting policies (graduate only); and
4. An enhancement of your presentation and communication skills.

**REQUIRED COURSE MATERIALS:**

Text: *Essentials of Accounting for Governmental and Not-for-Profit Organizations*, Paul A. Copley, 12<sup>th</sup> edition.

Packet: Class packet from AU Bookstore that includes lecture notes, examples, homework, extra multiple choice questions, and practice exams.

Calculator: School of Accountancy Policy that ONLY a TI 1706 / 503SV calculator be used during tests.

**COURSE REQUIREMENTS (DUE DATES) and GRADING:**

	<i>ACCT 5610 / 5613</i>	<i>ACCT 6610 / 6616</i>
GRaSPP SE PAPI Quiz (August 21)	20	20
Four Exams (9/9, 10/2, 10/30, 12/9 or 12/11)	500	515
Government Wide Project (November 18)	45	45
Presentation (October, TBD)	35	70
Standard Setting Project (September 25)	0	50
Totals	600	700

Online students due dates are three business days after those shown above.

**PARTICIPATION:**

It has been my experience that it is difficult to do well in this class without active participation. You are expected to come to class (1) having read the assigned readings and (2) having completed all assigned material (both Chapter exercises and homework). Bring your name plate to class every day.

**EXAMINATIONS:**

The first three exams are worth 125 points each. The final exam is 125 points for undergraduate and 140 points for graduate students. You are responsible for all assigned text, readings, handouts, homework, exercises, and lectures. Any examination missed will be assigned a grade of zero unless you have a university approved excuse as outlined in the Student Policy eHandbook. I expect you to notify me prior to the scheduled examination time. A university approved excuse is also required to miss any make up exam. I will follow up on all excuses.

**CLASS PROJECT(S):**

All students will (1) complete a government wide project associated with Chapter Eight and (2) give a short presentation associated with Chapters Four & Five. Graduate students will also complete a project on the GASB standard setting process.

**GRADE POSTINGS:**

Grades on exams, projects, and quizzes will be posted on Canvas.

**DEADLINES:**

All students must adhere to assignment deadlines established on the course schedule. Any late assignment will lose one letter grade for each day or part of day late. Assignments are due at the beginning of class. A zero will be earned if you do not turn in the assignment before the graded assignment is returned or posted to Canvas.

**UNIVERSITY, COLLEGE, AND DEPARTMENTAL POLICIES:**

1. Drop policies dictated by the University Bulletin, eHandbook (student policies), and COB will be strictly enforced.
2. Any student who, because of a disabling condition, may require some special arrangements in order to meet course requirements should contact Tracy Duane Donald or me right away to make the necessary accommodations.
3. If normal class activities are disrupted due to illness, emergency, or crisis situation such as an H1N1 flu outbreak, the syllabus and other course plans and assignments may be modified to allow completion of the course. If this occurs, an addendum to your syllabus and/or course assignments will replace the original materials.
4. AU eValue Fall Semester evaluation dates (tentative): Open: December 1, 2014 (8:00 am)  
Close: December 8, 2014 (11:59pm)

**SCHOOL OF ACCOUNTANCY ACADEMIC HONESTY POLICY**

We, the School of Accountancy (SOA) faculty, believe in the honesty and integrity of our students. Experience has taught us that many academic honesty issues arise from the lack of clear guidance and communication. The SOA Academic Honesty Policy was implemented to improve guidance and communication related to academic honesty. In addition to this policy, your professor will provide additional clarity as it relates to course-specific academic honesty issues.

General: All portions of the Auburn University student Academic Honesty Code (Title XII) found in the *Student Policy eHandbook* will apply to this class. The Academic Honesty Code

can be accessed at:

<https://sites.auburn.edu/admin/universitypolicies/Policies/AcademicHonestyCode.pdf>. All academic honesty violations will be reported to the Auburn University Academic Honesty Committee.

**Exams:** No part of any exam from any accounting course (past and present) at Auburn University may be possessed, reproduced, stored in a retrieval system, used in a spreadsheet, or transmitted in any form or by any means—electronic, mechanical, photocopying, recording, or otherwise—without the written permission of the course professor from which the exam originated. Violation of this policy will be considered a violation of the Academic Honesty Code.

**Collaboration:** Many courses within the School of Accountancy require completion of projects, cases, exercises, and/or other assignments outside of the classroom environment. The professor may require that these assignments be completed individually or within a group setting. Each student (and group) should understand and abide by the collaboration guidelines for *each assignment* in order to avoid violating the Academic Honesty Code.

The acceptable level of collaboration may vary greatly from assignment to assignment, course to course, and from professor to professor. It is the professor's responsibility to notify students to what extent collaboration is allowed. **Absent written notification from the professor you should assume that collaboration of any sort is NOT permitted.** Collaboration includes a number of activities, such as working together to complete an assignment, discussing an assignment before it has been completed, and discussing an assignment after it has been completed but before it has been turned in. Make sure that you understand the degree of collaboration allowed by the professor. If you are not sure, ask the professor.

**Knowledge of Violations:** Students who have knowledge of other students who are in violation of this policy in any accounting course have an obligation to inform a faculty member or the School of Accountancy Director. Failure to do so will be considered a violation of the Academic Honesty Code.<sup>1</sup> All efforts will be made to keep the identity of the whistleblower confidential unless University policies and procedures require otherwise.

### **PROFESSIONALISM:**

This is a class leading to a professional degree. Therefore, I fully expect you to behave professionally. I reserve the right to deduct **10 or 20 points (depending on the severity)** for any of the following: **being late to class, missing class, monopolizing class time, sleeping in class, disrupting class with chatter between classmates, cell phone ringing, texting, reading texts, using laptops, studying for other courses, or making impolite or insensitive comments.** Be warned that I will not embarrass you in class; however, I am quite observant and will note any of these actions and deduct points when necessary. I do not expect you to be perfect, but if your behavior is obvious enough to distract me, then it is obvious enough to distract others. Also, you have the right to come to my office and discuss any reservations that you have with my conduct of the class or preparation.

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<sup>1</sup> For example, if you receive an email with an attachment that is a copy of a prior exam and do not inform the School of Accountancy (or your professor), you are in violation of the Academic Honesty Code (even if you did not ask for the email to be sent, and had no knowledge of the document being created).

## Summary Guide to Course Materials

<b>Activity Type</b>	<b>Source</b>	<b>Details</b>
Lecture notes	Packet	Covered in class usually on first day of each chapter
Examples 1-22	Packet	Covered in class during lecture
Exercises	Book	End of chapter questions and exercises completed by students before class
Homework (HW) 1-7	Packet	Like exercises above completed by students before class
Multiple Choice (MC) and Practice Exams	Packet	Practice questions and exams for students
Gov't Wide Project	Handout	Instructions and worksheets for the Chapter 8 project

Online multiple choice questions are also available on the textbooks companion site.

[http://highered.mheducation.com/sites/0078025818/information\\_center\\_view0/index.html](http://highered.mheducation.com/sites/0078025818/information_center_view0/index.html)

## Tentative and Preliminary Schedule

Date	Day	Readings, Exercises, Quizzes, Homework, Projects and Exams
Aug. 19	T	Overview of Fund Accounting (GRaSPP SE PAPI); Chapter 1
<b>Aug. 21</b>	<b>R</b>	Chapter 2, Chapter 2: Exercise 3 (a thru e); <b>GRaSPP SE PAPI Quiz</b>
Aug. 26	T	Chapter 2: Exercise 9, 7, 10
Aug. 28	R	Chapter 2: HW1, Chapter 3
Sep. 2	T	Chapter 3: Exercise 4, 5
Sep. 4	R	Chapter 3: Exercise 12 (a. only, no subsidiary)
<b>Sep. 9</b>	<b>T</b>	<b>Exam 1</b>
Sep. 11	R	Chapter 4
Sep. 16	T	Chapter 4: Exercise 3, 4
Sep. 18	R	Chapter 4: Exercise 5, 7; Chapter 5
Sep. 23	T	Chapter 5, Chapter 5: Exercise 6, 7
<b>Sep. 25</b>	<b>R</b>	Chapter 5: Exercise 9, <i>Presentation details</i> , <b>Standard Setting Project Due</b>
Sep. 30	T	HW 2, 3
<b>Oct. 2</b>	<b>R</b>	<b>Exam 2</b>
Oct. 7	T	Chapter 6
Oct. 9	R	Chapter 6: Exercise 4, 6 (parts a, b, & c)
Oct. 14	T	Chapter 6: Exercise 8; HW4;
Oct. 21	T	Chapter 7, Chapter 7: Exercise 3, 6 (part a)
Oct. 23	R	Chapter 7: Exercise 3, 6 (part a),
Oct. 28	T	HW5
<b>Oct. 30</b>	<b>R</b>	<b>Exam 3</b>
Nov. 4	T	Chapter 8
Nov. 6	R	Chapter 8: Exercise 9, 10
Nov. 11	T	Chapter 8: Exercise 11, In class project
Nov. 13	R	Chapter 8: HW6 and Chapter 10
<b>Nov. 18</b>	<b>T</b>	Chapter 10: Exercise 7, <b>Government Wide Project Due</b>
Nov. 20	R	Chapter 10: Exercise 8, 9;
Nov. 24-28	M-F	<i>Thanksgiving Break (no classes)!</i>
Dec. 2	T	Chapter 10: Exercise 5, 12 (a thru c)
Dec. 4	R	Chapter 10: HW 7
<b>Dec. 9</b>	<b>M</b>	<b>Exam 4</b> for 12:30 p.m. class is Noon to 2:30 p.m. in room 124
<b>Dec. 11</b>	<b>W</b>	<b>Exam 4</b> for 11:00 a.m. class is Noon to 2:30 p.m. in room 155