

**ACCT 5610/5613/6610/6616**  
**Governmental and Not-For-Profit Accounting**  
**Spring 2017**

**Instructor:** Dr. Andrew J. McLelland, CPA, CMA  
**Office Location:** 340 Lowder Hall  
**Phone:** (334) 844-6217  
**Help Times:** MTWRF, 8:15 to 9:15 a.m. (room 340), and others by appointment  
 Grace Payton Bain: MTWRF 1:45 to 3:15 p.m. (room 302)  
**E-Mail Address:** [mclelaj@auburn.edu](mailto:mclelaj@auburn.edu) (do not use Canvas Conversations/email)

**PREREQUISITES AND CATALOG DESCRIPTION:**

Undergraduate level ACCT 3120 OR 3123 Minimum Grade of D. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

**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/AGA project (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.

Course Packet: Packet available on Canvas and includes lecture notes, examples, homework, extra multiple choice questions, and practice exams.

Calculator: School of Accountancy Policy that ONLY a Texas Instrument (TI 1706 or 503SV) calculator be used during exams.

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

	<i>ACCT 5610 / 5613</i>	<i>ACCT 6610 / 6616</i>
GRaSPP SE PAPI Quiz (January 17)	20	20
Four Exams (2/2, 2/28, 3/30, 5/2)	500	515
GASB/AGA Project (February 21)	0	85
Presentations (March 2-9)	35	35
Government Wide Project (April 18)	45	45
Totals	600	700

Online student's due dates are three business days after those shown above (except quiz and presentations which will be communicated by email).

<b>GRADING SCALE:</b>	<i>ACCT 5610 / 5613</i>	<i>ACCT 6610 / 6616</i>
A	540 and above	630 and above
B	480 up to 540	560 up to 630
C	420 up to 480	490 up to 560
D	360 up to 420	420 up to 490
F	Less than 360	Less than 420

**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 the assigned materials (both chapter exercises and homework). Bring your nameplate 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. At my discretion, makeup exams may consist of short answer, essay or other format questions.

**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 GASB/AGA project.

**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.

## 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.

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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).

**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.

**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. Solutions on Canvas.
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

<b>Date</b>	<b>Day</b>	<b>Readings, Exercises, Quizzes, Homework, Projects and Exams</b>
Jan. 12	R	Overview of Fund Accounting (GRaSPP SE PAPI); Chapter 1
<b>Jan. 17</b>	<b>T</b>	Chapter 2, Chapter 2: Exercise 3 (a thru e); <b>GRaSPP SE PAPI Quiz</b>
Jan. 19	R	Chapter 2: Exercise 9, 7, 10
Jan. 24	T	Chapter 2: HW1, Chapter 3
Jan. 26	R	Chapter 3: Exercise 4, 5
Jan. 31	T	Chapter 3: Exercise 12 (a. only, no subsidiary)
<b>Feb. 2</b>	<b>R</b>	<b>Exam 1</b>
Feb. 7	T	Chapter 4
Feb. 9	R	Chapter 4: Exercise 3, 4
Feb. 14	T	Chapter 4: Exercise 5, 7; Chapter 5
Feb. 16	R	Chapter 5, Chapter 5: Exercise 6, 7
<b>Feb. 21</b>	<b>T</b>	Chapter 5: Exercise 9, <i>Presentation details</i> , <b>GASB/AGA Project Due</b>
Feb. 23	R	HW 2, 3
<b>Feb. 28</b>	<b>T</b>	<b>Exam 2</b>
Mar. 2	R	Chapter 6 <b>and Presentations</b>
Mar. 7	T	Chapter 6: Exercise 4, 6 (parts a, b, & c) <b>and Presentations</b>
Mar. 9	R	Chapter 6: Exercise 8; HW4;
Mar. 13-17	M-F	<i>Spring Break (no classes)!</i>
Mar. 21	T	Chapter 7, Chapter 7: Exercise 3, 6 (part a)
Mar. 23	R	Chapter 7: Exercise 3, 6 (part a),
Mar. 28	T	HW5
<b>Mar. 30</b>	<b>R</b>	<b>Exam 3</b> and Last day to Withdraw – “W” Assigned
Apr. 4	T	Chapter 8
Apr. 6	R	Chapter 8: Exercise 9, 10
Apr. 11	T	Chapter 8: Exercise 11, In class project
Apr. 13	R	Chapter 8: HW6 and Chapter 10
<b>Apr. 18</b>	<b>T</b>	Chapter 10: Exercise 7, <b>Government Wide Project Due</b>
Apr. 20	R	Chapter 10: Exercise 8, 9;
Apr. 25	T	Chapter 10: Exercise 5, 12 (a thru c)
Apr. 27	R	Chapter 10: HW 7
<b>May 2</b>	<b>T</b>	<b>Exam 4 8:00 to 10:30 a.m. in room 124</b>