



Center of Excellence - Business
Department Chair - Dr. Marina Grau
Program Coordinator – Dr. Mesfin Genanaw
Professor-Sheila Woods, CPA, CTP, MBA

ACNT 2330 – Government and Not-For-Profit Accounting
 CRN 53474 – Spring 2018 (Second Start)
 Term: February 12, 2018 to March 13, 2018
 Last assignment due (See CONNECT)

Important Links

This class will use CANVAS: <https://eagleonline.hccs.edu/login/ldap>. You will be required to log into CANVAS at least once a week to read any announcements and grades that are posted and review your grade book.

This class will use McGraw-Hill CONNECT for all assignments, quizzes, and exams:

<http://connect.mheducation.com/class/s-woods-spring-2018-acnt-2330-crn-53474>

YOU MUST READ THE FOLLOWING

1. CANVAS is required for this class-See page 1; Quick Mail-see page 2
2. Technical Compliance-see page 2
3. Calendar-see page 4
4. Grade scale and grade of FX-see page 5 – 6
5. Assignments graded and required for this class located in the CONNECT Learning Module System-see page 7
6. Text book information and CONNECT information-see page 7--**The purchase of CONNECT is mandatory for this course.**
7. HCC Policies Pages 7-10

Instructor Information:

Instructor:	Sheila Woods
Email:	Sheila.woods@hccs.edu

Email and Official HCCS Email

This class will use the Email feature in CANVAS which will go to your HCCS email address. You also may email me directly at sheila.woods@hccs.edu. Any modifications to any schedule will be posted in an “Announcement” within CANVAS, email or a revision in the syllabus. To communicate with your instructor you must use the Email feature through CANVAS or use your official HCCS email account. As a general timeline, messages received Monday – Thursday will receive a response within 24 hours. Messages received Friday – Sunday will receive a response within 48 hours.

Syllabus Changes

The syllabus is subject to change. When changes occur the instructor will advise the students via an announcement in CANVAS and via email. It will be the students’ responsibility to regularly check the CANVAS for announcements and their email.

Technical Compliance:

Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor; a stable Internet connection; and use of the Firefox browser when using CANVAS. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

Course Description:

A comprehensive coverage of accounting and financial reporting for governmental and not-for profit accounting. This is a three-hour credit course. Distance Education courses are equivalent to on campus sections of the same course; no distinction is made on college transcripts. Information on transferability to specific four-year universities is available from the HCCS Counseling Office. This is an Internet course and students should log in to check the Eagle Online course content to follow up on assignments, quizzes, reviews, and exams. This can be done by checking the calendar postings, discussion forum, and e-mail communication from the instructor or posting in the website. Students must be able to access the Internet from home or go to an open lab on campus. Information about open lab locations will be available on the website.

Prerequisite: ACCT 2302 or Program Approval

Course Goals:

The primary purpose of this course is to introduce the student to a comprehensive coverage of accounting and financial reporting for governmental and not-for-profit accounting. This course is intended for accounting majors, CPA candidates, and/or for others who wish to supplement basic accounting and reporting principles with other materials. Students are expected to be able to identify appropriate accounting and reporting standards for governments and private not-for-profit organizations, and prepare fund basis and government-wide statements for state and local governments, applying applicable accounting standards.

Educational Credit for the CPA Exam:

This message is applied to Students who are taking this course for CPA uniform exams in Texas. The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

The Texas State Board of Public Accountancy (TSBPA) awarded Houston Community College the designation to offer "Qualifying Educational Credits for the CPA Examination."

Program/Discipline Requirements: If applicable:

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet-Students will use HCC webmail, learning web, blackboard, lock-down browser, and HCC LibLine (24/7 Library)
Ethics-Students will develop personal values for ethical behavior

SCANS or Core Curriculum Statement

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

ACNT 2330-Spring 2018 Regular Start: 16-week Semester			
Week Start	See CONNECT and CANVAS for Due Dates	Ch	TOPIC
Feb 12	Feb 25	1 2	Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Organizations Principles of Accounting and Financial Reporting for State and Local Governments
Feb 19		2 3	Principles of Accounting and Financial Reporting for State and Local Governments Governmental Operating Statement Accounts; Budgetary Accounting
Feb 22	OFFICIAL DAY OF RECORD		
Feb 26	Mar 4	3 4	Governmental Operating Statement Accounts; Budgetary Accounting Accounting for the General and Special Revenue Funds
Mar 5	Mar 11	5	Accounting for General Capital Assets and Capital Projects
Mar 12	SPRING BREAK		
Mar 19	Mar 25	6	Accounting for General Long-Term Liabilities and Debt Service
Mar 26	Apr 1	7 8	Accounting for the Business-Type Activities of State and Local Governments Accounting for Fiduciary Activities – Agency and Trust Funds
Apr 2	Apr 8	8 9	Accounting for Fiduciary Activities – Agency and Trust Funds Financial Reporting of State and Local Governments
Apr 9	Apr 15	9 10	Financial Reporting of State and Local Governments Accounting for Not-For-Profit Organizations
Apr 12	LAST DAY TO WITHDRAW		
Apr 16	Apr 22	10 11	Accounting for Not-For-Profit Organizations Accounting for College and Universities
Apr 23	Apr 29	12	Accounting for Health Care Organizations Final Exam Review (posted in CANVAS)
Apr 30	FINAL EXAM (Proctored) – Comprehensive – HCC Campus Exam TBA		
May 13	Class officially closes at 11:59pm		

Instructional Methods: 100 % Distance Education (Online)

This is a Distance Education course. Therefore, the course is taught via CANVAS **and** McGraw-Hill Connect.

This course is qualified as Education credit for Uniform CPA exams per Texas State Board of Public Accountancy. Please read Education Credit Disclaimer.

As an instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting, modeling good teaching strategies, and organizing and monitoring the class experience that allows you to connect the information that you learn in this course to the real world of accounting.

As a student wanting to learn about the field of accounting, it is your responsibility to read/study the textbook, submit required assignments on or before the due dates, study **and** take the exams/quizzes on or before the due dates, participate in online discussion and activities, regularly log into the course, and enjoy yourself while experiencing the real world of accounting.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on or before the due dates. Your assignment grades will be posted in CANVAS every Wednesday. Verify grades every Wednesday during the Session.

This course will use the book publisher **McGraw-Hill Connect Learning Module** for all of your on line work.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below. You will receive the grade earned, based on all coursework.

HCC Grading Scale:

A = 100- 90	4 points per semester hour
B = 89 - 80:	3 points per semester hour
C = 79 - 70:	2 points per semester hour
D = 69 - 60:	1 point per semester hour
59 and below = F	0 points per semester hour
FX (Failure due to non-attendance)	0 points per semester hour
IP (In Progress)	0 points per semester hour
W (Withdrawn)	0 points per semester hour
I (Incomplete)	0 points per semester hour
AUD (Audit)	0 points per semester hour

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive

credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades "IP," "COM" and "I" do not affect GPA.

See "Health Science Program/Discipline Requirements" for grading scale

FINAL GRADE OF FX

Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of “FX” at the end of the semester. Students who stop attending classes will receive a grade of “FX”, compared to an earned grade of “F” which is due to poor performance. Students that also fail to complete a minimum of the course work will also receive an FX. Minimum of Connect homework is set at 75 % of the assignments must have been submitted.

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of “FX” is treated exactly the same as a grade of “F” in terms of GPA, probation, suspension, and satisfactory academic progress.

Withdrawal (W) Grade

Instructor may withdraw Students out of this class if Students have missed so many classes. **However, it is Students’ Ultimate Responsibility to enroll and withdraw out of this class. If a student does not sign into CANVAS or CONNECT before the official day of record, the student will be automatically withdrawn from the course.**

There is the deadline for withdrawal for each Semester. The last day to withdraw for Spring 2018 is **April 12, 2018.**

Evaluation Requirements:

Verify grades every Wednesday during the Session

CONNECT Homework 100 points per chapter x 12 chapters	1200
Final Exam – PROCTORED - Comprehensive	200
Total	1400 points

Grading Scale:

90 - 100% =	A	1260 – 1400
80 - 89% =	B	1120 – 1259
70 - 79% =	C	980 – 1119
60 - 69% =	D	840 – 979
BELOW 60% =	F	0 – 839

Examinations:

THERE ARE NO MAKE-UP EXAMS. All the exams and quizzes are conducted online, except for the **FINAL EXAM**. The class will completely close on **May 13, 2018**.

The Final Exam will be taken in person on an HCC campus per the Texas State Board of Public Accountancy's requirements for the upper level accounting courses.

The details on the locations and dates for Final Exam will be discussed more when the class starts.

FINAL:

You will need to let me know by **April 1st** your arrangements for the final. The final is required to be proctored. A photo ID is necessary. If you are outside the HCC service area, you will need to take the exam at an educational testing center with a proctor between April 30, 2018 through May 5, 2018.

You may take the final at a testing location of your choosing as long as you have a proctor and site that meets the standards of the HCC Distance Education Department, the date that the exam is taken is between April 30, 2018 through May 5, 2018, there is a computer with internet access at the location, and you confirm these arrangements with me by April 1st. **It is your responsibility to locate a proctor and an adequate testing site.**

I will have a specified date for a proctored exam at an HCC Campus for the convenience of those in the HCC service area. The date of that exam day and the campus location will be posted in CANVAS once the date, time, and location are finalized. Please do not contact the distance education department as I will be the one providing the instructions directly to the testing center. All requests to use a third-party proctor must be sent to my email address: Sheila.woods@hccs.edu.

NOTES ON FINAL EXAM

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face-to-face and/or online courses.

- **Administration of final exam**-The final exam must be taken in person and be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS-approved personnel.
- **Skipping the final exam**-Any student that fails to take the Final Exam will receive a zero for the exam and an "F" for the course.
- **Final Exam Scoring** - If a student's final exam score is less than 50%, then he/she will receive an "F" overall grade for the course. This will be the case regardless of the percentage that the final exam may be worth in the course overall grade-evaluation.

Upper level ACNT does not include Acnt 1303, Acnt 1329, Acnt 1313, Acnt 1382, Acnt 2382, and Acnt 1392

There are no makeup final exams.

Textbook and Related Material (Required):

Textbooks: ESSENTIALS OF ACCOUNTING FOR GOVERNMENTAL AND NOT-FOR-PROFIT ORGANIZATIONS, 13TH EDITION

By Paul A. Copley

Publisher: McGraw-Hill

ISBN: 978-1-260-03006-8 OR 978-1-260-207781

Once you have purchased your materials from the bookstore, direct from McGraw-Hill or if you are ready to purchase access directly online, go to the appropriate registration page for your section listed below:

<http://connect.mheducation.com/class/s-woods-spring-2018-acnt-2330-crn-53474>

DO NOT SIGN INTO THE ABOVE URL UNTIL February 11, 2018.

To register, confirm that you are on the appropriate page by reviewing the course and section information listed on the site. If the course and section information listed is correct, click on the “Register Now” button, and follow the instructions on the site to complete your registration. **You will register with the Connect code or temporarily register with the Courtesy period that normally is 14 days.**

The McGraw Hill Connect system allows you to register without immediately paying. **You do have a 14 calendar day period before you have to pay but do not pass that Courtesy period of paying as your account will expire and you will not have access to Connect.** The Courtesy period is a courtesy offered by McGraw at our request but all students are required to pay. If you pay and then withdraw or drop, Connect will honor your registration for a certain number of days normally where you can take the course again the next semester.

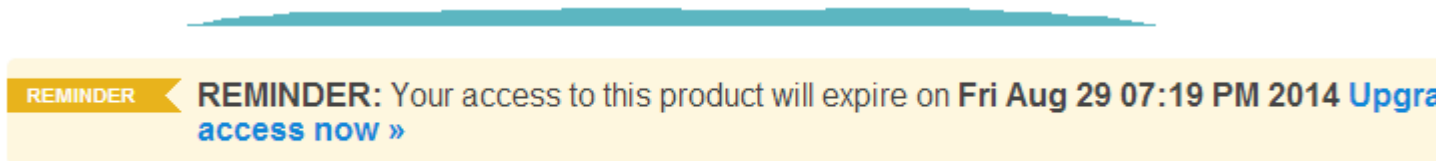
There is no reason to delay registering. There is also no reason to get behind as the Connect system does offer the ability to use the ebook portion of Connect.

If you run into any technical difficulties, please call **McGraw-Hill’s Customer Experience Group** by dialing **1(800)331-5094** or submit the “*Contact Us*” form found online at www.mhhe.com/support. I suggest for a faster response, CALL.

Also see in Eagle On Line the appropriate Topic section for McGraw-Hill for more information.

If you register temporarily with the courtesy period you can upgrade through your instructor’s URL. The below reminder will always be there when you log into Connect.

Example below:



**Accounting for
Governmental and Non
Profit Entities w/Connect
(Copley) 13th edition
ISBN: 9781260207781**

ACNT 2330 – Govt and Not-for-Profit Accounting
The required textbook for this course is:

FYI: This package has been customized to provide you with the greatest value for this course.

- This book includes only the chapters from the book that I will cover in this course.
- The custom book is bundled with Connect™ to help you succeed in this course and is also mandatory for assignment submittal.
- If you purchase the required items separately, you will likely end up paying more than you will for this bundle.

<http://shop.mheducation.com/mhshop/store/HCCACC>

<p>\$139 **Best Bargain!</p>	<p>\$128 **Best DIGITAL Bargain!</p>	<p>See HCCS bookstore http://hccs.bncollege.com/</p>
<p>Package: Loose-Leaf textbook w/Connect™^{13th} ed ISBN 9781260207781 6 month Connect access</p>	<p style="text-align: center;">Connect™ <i>(Includes eBook and homework access only, no print book)</i> <i>*optional \$60 loose leaf print upgrade</i> 1 year Connect access</p>	<p>Package: Loose-Leaf textbook w/Connect™ 13th ed ISBN 9781260207781 6 month Connect access</p>
<p>Print & Digital Solution</p>	<p>All-Digital Solution</p>	<p>Print & Digital Solution</p>
<p>ONLY Available Online at URL listed below*: Standard 5-7 day shipping applies</p>	<p>Purchase Online (obtain Connect section URL from your instructor)</p>	<p>Available at Bookstores On Campus & Off Campus</p>

HCC Policy Statements

Link: <http://www.hccs.edu/district/students/student-handbook/>

Americans with Disabilities Act (ADA)-Students with Disabilities:

<http://www.hccs.edu/district/students/disability-services/ability-services-policies-and-procedures/>

<http://www.hccs.edu/district/students/disability-services/>

Academic Honesty:

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/student-procedures/>

Students Rights: Anti-Discrimination

<http://www.hccs.edu/district/students/anti-discrimination/>

<http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/>

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights are on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodations should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC.

Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

Log in to www.edurisksolutions.org. Sign in using your HCC student email account, then go to the button at the top right that says Login and enter your student number.

Drops and Withdrawals: HCC Course Withdrawal Policy

See below link for guidelines and rules

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/>

If a student decides to drop or withdraw from a class upon careful review of other options, the student can drop online prior to the deadline through their HCC Student Service Center:

<https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd=login&languageCd=ENG>

HCC 6 Drop Policy

Financial Aid and Withdrawal

<http://www.hccs.edu/programs/financialaid/withdrawal-policy/>

International Students: Receiving a **W** in a course may affect the status of your student visa. Once a **W** is given for the course, it will not be changed to an **F** because of visa considerations.

<http://www.hccs.edu/district/students/international/>

Repeat Course Fee

<http://www.hccs.edu/district/about-us/procedures/student-rights-policies--procedures/>

Incompletes:

It is my policy not to give a grade of “I” (incomplete).

HCC Student Services Information

Link: <http://www.hccs.edu/district/students/student-handbook/>

INTERNATIONAL STUDENTS

Please contact the International Student Office at 713-718-8520 if you have additional questions about your visa status.

<http://www.hccs.edu/district/students/international/>

Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D or F). A grade of “FX” (failing because of non-attendance) will no longer count towards the full-time enrollment requirement. “FX” is not considered a valid letter grade and demonstrates the student is not maintaining F-1 immigration status.

Also, please note that the longstanding policy of “W” grades not counting toward full-time enrollment remains in effect.

F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours during the summer, if this is their first semester of attendance at HCC). International students holding an F-1 visa are limited to no more than the equivalent of one class or 3 credit hours of distance education (online class) per semester that will count towards the full-time status

Title IX Parenting and Pregnancy guidelines

To learn about your Title IX rights under parenting and pregnancy, please click on the link below. If you have further questions, please contact the Office of Institutional Equity.

<http://www.hccs.edu/support-services/disability-services/student-resources/>

Campus Carry Law

At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SB11 2015). For more information, visit the HCC Campus Carry web page at

<http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/>

HCC ON Line Courses:

The HCC On Line Student Handbook contains policies and procedures unique to the On-Line student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's

responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as On-Line contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars. Refer to the On Line Student Handbook by visiting this link: <http://www.hccs.edu/online/>
<http://www.hccs.edu/online/class-orientation--handbook/>

HCC On Line for advising, counseling, social networking, facebook, twitter, library sources:
<http://www.hccs.edu/online/>

Virtual Classroom Conduct:

As with on-campus classes, all students in HCC On Line Education courses are required to follow all HCC Policies & Procedures, the Student Code of Conduct, the Student Handbook, and relevant sections of the Texas Education Code when interacting and communicating in a virtual classroom with faculty and fellow students. Students who violate these policies and guidelines will be subject to disciplinary action that could include denial of access to course-related email, discussion groups, and chat rooms or being removed from the class.

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor to achieve this critical goal. Inappropriate behavior also includes emails that the language of the email is considered by the instructor as not being conducive to a positive environment. Your instructor will advise you if the email is inappropriate and ask for you to refrain from future inappropriate emails. The instructor has the right to refer all actions deemed inappropriate to Administration for further action

EGLS3 -- Evaluation for Greater Learning Student Survey System

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time near the end of the term, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.