EMPORIA STATE UNIVERSITY  
SCHOOL OF BUSINESS  
Department of Accounting and Information Systems  
Course Syllabus - Spring 2013

COURSE NUMBER AND TITLE: AC 505 PA - Government and Not for Profit Accounting

CLASS MEETING TIME: T R 2:00 – 3:20 CH 316

PREREQUISITES: No formal prerequisites but it would be beneficial if a student has completed AC 304 and, or concurrently taking, AC 313 Intermediate Accounting II

INSTRUCTOR: Dr. George Durler

OFFICE: Cremer Hall 109

OFFICE HOURS: M W 9:30 - 11:00  
M W 1:30 - 3:00  
T H 11:00 - 11:30  
and by appointment (see Dr. Durler's schedule on his web page)

CONTACT NUMBERS AND ADDRESSES: Office: 341-5476, Fax: 341-6346, Department office: 341-5346  
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web page: www.emporia.edu/~mdurler  
Mailbox: Cremer Hall 141


SUPPLEMENTAL MATERIALS: Material supplied through ESU’s Blackboard Internet Website. All students are required to regularly (daily is recommended) access their Blackboard account.

COURSE DESCRIPTION: This course is an introduction to accounting and reporting standards for local governmental units and not-for-profit entities. Entities to be covered include municipal and state governments and various non-profit organizations.

COURSE OBJECTIVES: The objective of this course is to provide the student with an understanding of Generally Accepted Accounting Principles for governmental and not-for-profit entities. The emphasis is on state and local government accounting standards and reporting. Students should develop an understanding of the basic concepts of fund accounting, be able to contrast accounting concepts of governmental and non-profit organizations with that of for-profit organizations, and have a basic knowledge of state and local government financial reporting requirements. In addition students should have a basic awareness of the different requirements for local governments in Kansas (KMAAG).

Grade distribution:  
A 90% - 100%  
B 80% - 89%  
C 70% - 79%  
D 60% - 69%  
F Below 60%  

It is the policy of the School of Business that the plus/minus grade system is not used.
**COURSE EVALUATION PROCESS:** Assessment of your comprehension of the course material will be determined from a combination of exams, papers, and homework assignments. Distribution of possible points for your grade is as follows:

<table>
<thead>
<tr>
<th>Grading</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examinations</td>
<td>300</td>
</tr>
<tr>
<td>Two minute review presentations</td>
<td>up to 20</td>
</tr>
<tr>
<td>Review Questions</td>
<td>up to 50</td>
</tr>
<tr>
<td>In-Class Exercises</td>
<td>up to 50</td>
</tr>
<tr>
<td>Chapter assignments (Homework)</td>
<td>up to 220</td>
</tr>
<tr>
<td><strong>Total possible undergraduate points</strong></td>
<td>640</td>
</tr>
<tr>
<td>Graduate credit research paper</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total Graduate credit points</strong></td>
<td>740</td>
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Note that Dr. Durler reserves the right to change this schedule.

**Examinations:** Three 100 point examinations, including the Final, will be held during the semester. Examinations will be a combination of multiple choice, problem solving, and short essays. The instructor reserves the option to make the Final exam comprehensive. Students missing an exam for official University functions must provide written confirmation of their involvement in the function prior to the date of the exam. Makeup exams for those individuals and those missing the exam due to legitimate emergencies (definition of an emergency is at the discretion of the instructor and may require documentation) will be at a time determined by the instructor. Failure to arrange for a makeup exam in a timely manner (to be taken within a week when possible) will result in a penalty in points. Seating may be assigned or students may be requested to re-seat themselves before or during an exam. This should not be construed as an accusation that cheating has occurred. Calculators, if necessary, will be provided by the department to be used for exams. Do NOT bring your own calculators. **No other exam aids and NO electronic devices of any kind** (that includes your cell phones, translators, and iPods). Non-English speakers should ask the proctor for definitions of words if necessary.

**In-Class Presentations:** It is important for accounting professionals to be able to give presentations. To facilitate your ability to do so, each day we meet a student will be asked to give a two minute review of the previous class session's material and/or chapter topic. Students will be judged on content and delivery of their presentations. The objective of these presentations is two-fold: 1) To review the material, and 2) to provide each student with an opportunity to speak before a group. All students will present at least once but the actual number will depend on how many enroll in the course. Presentations will begin the third day of the semester and continue each day, except exam days and the day after an exam.

**Review Questions:** Several review questions from each chapter have been included in the assignment schedule. The purpose of assigning the questions is to encourage you to stay current with the reading assignments and/or to help you determine if you are comprehending the material by your determination if you can answer the questions. These questions will also be used to facilitate our in-class discussion of chapter topics. If it appears students are not coming to class prepared to discuss the chapters, it will be required for students' answers to the assigned review questions to be submitted for grading for five points each. As long as the class comes prepared to discuss these will not be collected. If collected, at least two submissions will be dropped when calculated your course grade.
In-Class Exercises: The assignment schedule includes exercises and problems from the end of each chapter which will be used to illustrate chapter topics during class. As long as students have attempted these exercises BEFORE and come prepared to discuss in class, they will not be collected. If it appears students have not attempted the exercises before the class discussion, they will be collected for five points each chapter. At least two chapter exercises will be dropped in determining your course grade if they are collected. Dr. Durler would rather NOT collect these, so PLEASE come prepared.

Chapter Assignments: Various problems are assigned from each chapter. It is the student's responsibility to complete these assignments to achieve and understanding of the material and to participate in class. It will be determined later if assignments are to be electronically transmitted or printed and physically submitted. It is important for accountants to complete work in a timely manner, therefore, any assignment submitted late will be assessed a penalty in points. The point penalty may increase with the length of time the assignment is late. All homework should be done individually except where otherwise indicated. Working together, or providing answers to others, on these assignments will be considered cheating and result in a substantial penalty in points and/or referral to appropriate University authorities for disciplinary action. I urge you to solve as many exercises and problems as possible in addition to those assigned. Each chapter's problems are worth 20 points.

Assignments that require written answers must be written with proper English grammar and punctuation. That includes TWO spaces between sentences (MS Word's default is one, so change the default) if typed (failure to do so WILL result in a point penalty). Answers should reflect YOUR knowledge and understanding of the material, not the authors. Those that are copied or closely paraphrased from the textbook will be significantly penalized as incomplete. Improper use of homophones will also be penalized.

Graduate Credit Research Paper: Students enrolled in the course for graduate credit must submit a research paper on a recent GASB statement or proposed statement. Approval of your topic by Dr. Durler is needed before you begin to assure no two students use the same statement. Papers will be graded based on grammar, spelling, and style in addition to content. These papers must be typed (using a font not less than 10 point nor greater than 12 point), double spaced, with a cover page, and stapled in the upper left corner (please, no plastic covers or other similar bindings). An identification number will be assigned and that number should appear on the cover page along with the title of the paper. Your name should NOT be included anywhere in the paper. Professional accountants must be able to write thoroughly yet succinctly, therefore the paper must be between 5 pages and 7 pages in length (not less than 4½, not more than 7). Reference pages are required using proper bibliographical formats (see Blackboard/Course Information) but are not included in the page count, nor is the title page. At least three reference sources must be used to develop the paper. At least one reference must be a non-internet/non-electronic source. The textbook may not be one of the minimum three sources. Wikipedia is not considered a valid academic source. You may use it only as a starting point and then find more valid sources of information to include on your reference page. Grading will be done on a "standard" grade of 84 out of 100 points. Papers determined to be below "standard" in quality will be given lower scores. Papers determined to be above "standard" quality will be given higher scores. All other papers will be given the standard grade. Due dates are included in the assignment schedule. All papers must be submitted electronically, in addition to hardcopy, and will be subject to plagiarism review. The due date for this paper will be provided later. If English is not your first language (or even if it is but you have problems with grammar and spelling) please ask an English speaking friend to read through the paper and offer suggestions for improvement before you submit it. See above under Assignments for additional grammar and punctuation requirements.
OTHER:
E-MAIL TO THE INSTRUCTOR: All e-mail addressed to the instructor, or his assistants, MUST have a subject line which begins with “AC 505” without the quotes. (That is AC space 505.) This is to route the message to the appropriate mailbox. Failure to do this will result in a significant delay in replying to your message and/or no reply at all. I receive hundreds of e-mail messages a day and routing to the appropriate mailbox is necessary to avoid mistaking your message for SPAM or having it lost in the main mailbox. Messages from gmail other than g.emporia.edu, hotmail, and yahoo are typically treated as SPAM by our mail system filters, therefore you should use your ESU account to send e-mail related to the course.

ATTENDANCE POLICY: Attendance in the class is your responsibility as roll will not be taken each class meeting, however you are strongly encouraged to attend each session. Your absence will be noticed as your contribution to the class improves the quality of the subject matter for yourself, your fellow students and the instructor. Attendance also has an indirect "cause and effect" relationship with grades. Excessive absences may be considered in assigning a final grade. Job related absences are not valid reasons for missing exams, or failing to complete assignments. The instructor reserves the right to administratively remove a student for absences from class, disruptive behavior, lack of prerequisites, or academic dishonesty per University policy (see University Policy Manual 4E.13)

ACADEMIC DISHONESTY: Academic dishonesty, a basis for disciplinary action, includes but is not limited to activities such as cheating and plagiarism (presenting as one's own the intellectual or creative accomplishments of another without giving credit to the source or sources).

The faculty member in whose course or under whose tutelage an act of academic dishonesty occurs has the option of failing the student for the academic hours in question, or for any components or requirements for that course. Departments, schools, and colleges may have provisions for more severe penalties. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the student's major or from the University. In addition, acts of academic dishonesty shall be grounds to deny admission to a department or program.

In addition to the penalties above, the faculty member shall notify in writing his/her department chair and the registrar of the infraction. The department chair shall forward a report of the infraction to the Provost and Vice President for Academic Affairs and Student Life. The registrar shall block the student from withdrawing from the course to avoid the penalties that result from the infraction (Emphasis added). The Provost and Vice President for Academic Affairs and Student Life shall act as the record keeper for student academic infractions. The Provost and Vice President for Academic Affairs and Student Life will notify the student in writing that an infraction has been reported and inform the student of the right to appeal and of the appropriate appeal procedures. The Provost and Vice President for Academic Affairs and Student Life shall notify the student, the department chair, and the faculty member who initiated the proceedings, of any additional action taken beyond those already imposed by the faculty member. Should a single infraction be so egregious, or should a student have a record of multiple infractions, the Provost and Vice President for Academic Affairs and Student Life may impose additional penalties, including expulsion of the student from the University.

The student has the right to appeal the charge of academic dishonesty (see the section entitled "Student Conduct" in the University Policy Manual). If after an appeal it is found that the student did not commit an act of academic dishonesty, no penalties will be imposed on the student.
A chair of a department or director of a program may request from the Provost and Vice President for Academic Affairs and Student Life a list of all currently enrolled ESU students within that major or program who have committed acts of academic dishonesty. This request may be a standing request to be filled automatically during each semester until the request is rescinded by the chair or director. In addition, a chair of a department or director of a program may submit to the office of the Provost and Vice President for Academic Affairs and Student Life a list of applicants to a program or major and the chair or director may be informed if any of the applicants has committed any acts of academic dishonesty.

Prior to the beginning of the next academic year, the office of the Provost and Vice President for Academic Affairs and Student Life shall send to the Chair of the Academic Affairs Committee of the Faculty Senate a list containing nonspecific student identifiers, such as Student 1, Student 2, etc., their specific academic infraction(s) reported to the Provost's office, the total number of infractions that have been reported for each student, and any actions taken by the Provost and Vice President for Academic Affairs and Student Life. (3D.0701 ACADEMIC DISHONESTY POLICY)

Cheating and plagiarism will not be tolerated. Any assignment with a significant quantity of "cut and paste" from sources will be considered an incidence of plagiarism. Repeatedly submitting assignments consisting of "cut and paste" work will be considered cheating and reported for University discipline. Submissions are expected to reflect YOUR understanding of the material, not your ability to copy from the authors or other sources. Using ANY source except the textbook for answers and not referencing the source as a citation will also be considered plagiarism and cheating. You are encouraged to share your knowledge and experience with your fellow students, however the final product of exams and assessments are meant to be individual efforts and those that are not may be punished by failure (score of zero) on that assignment and referral to the appropriate University offices. Do NOT work together to complete an assignment, unless it is a group assignment. Once you have completed it, then you may compare your results with another student if desired.

DISABLED STUDENT POLICY: Please contact the instructor immediately if (1) you have or think you have a disability or medical condition which may affect your performance, attendance, or grades in this class and for which you wish to discuss accommodations of class related activities or schedules, (2) you may require medical attention during class, or (3) you may need special emergency evacuation preparations of procedures.

Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact the Director of Disability Services and the professor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communication between students, the Office of Disability Services, and the professor will be strictly confidential. Contact the Office of Disability Services and Non-Traditional Student Programs at 106 Plumb Hall in person or at 620/341-6637 Voice, 620/341-6646 TTY, or via e-mail disabser@emporia.edu. accommodations are provided on an individualized, as-needed basis after needs and circumstances have been evaluated.

OFFICE HOURS POLICY and PHONE CALLS: In general, I have an open door policy, if I am in my office I am usually willing to visit with you. During office hours I will usually set aside any other work to talk to you. However, outside of office hours I may occasionally ask you to come back later if I am involved in a project. Occasionally, it may be necessary to cancel office hours due to meetings or
other obligations. I will try to notify the class ahead of time and/or leave a note on my door at those times.

Due to the cost involved for the department, I prefer to return phone calls only within the local calling area. I would appreciate it if you don’t ask me to return a call to your cell phone if it doesn’t have a local Emporia number. Provide a local number where you can be reached if possible. If it is an emergency, please provide that information in your message so I can make an exception. An alternative means of communicating with me is by e-mail.

**POSTING OF GRADES:** I do NOT post grades. Blackboard has a feature for tracking your grades. However not all of the assessment in the course may be done through Blackboard, therefore your gradesheet in Blackboard may be incomplete. Periodically students will be provided information regarding their status in class. Per University policy, (3H.03 INFORMATION TECHNOLOGY USAGE) I can not send you grade information by e-mail or phone due to privacy concerns unless encrypted and at this time no acceptable encryption is available. No one else may obtain your scores without prior written permission from you and the approval of the instructor (this is the law).

**CELL PHONES AND TEXTING:** I do not require you to turn off your cell phones during class but it is expected you will set it to either silent or vibrate. The rest of the class does not care to hear your special song used as a ring-tone and it disrupts the class. **Texting is NOT ALLOWED at anytime** during class and anyone texting then will have their cell phone publicly confiscated until the end of the period. It is recommended that you don't check the time using your cell phone as that may appear to be texting.

**DISCUSSION BOARD:** A discussion board forum for complaints, comments, and suggestions for this course is available on Blackboard. So that you feel free to post there, Dr. Durler will not respond to a posting unless the person making the post requests a response. However, Dr. Durler does "subscribe" to the forum so you can be assured any post is read. This forum is available so you can make comments and suggestions during the semester, when modifications can still be made, instead of with the course evaluation when it is too late to make changes. I encourage you to post on this forum and you may do so anonymously if desired.

There is another Blackboard forum where you may post questions about completing assignments or questions about the course material. Dr. Durler will respond to postings in this forum and students are also encouraged to reply if you can help a fellow student without just giving them an answer.

**WITHDRAWAL POLICY:** The instructor reserves the option to initiate a student withdrawal for student's absences from class, disruptive behavior, lack of prerequisites, or academic dishonesty. (4E.13 FACULTY INITIATED STUDENT WITHDRAWAL policy) Students who decide to withdraw and receive an automatic "W" must complete the formal withdrawal procedure by Wednesday April 3, 2013. After that date, a student may not withdraw from the class nor may the instructor assign a "W".

**COURSE TOPICS AND EXTENT OF COVERAGE:** A tentative schedule of readings and assignments is provided separately. The schedule may (most likely will) change depending on class discussions and student comprehension of the material. Please note that the textbook has 15 chapters and therefore may contain more material than we can cover in class. You are encouraged to read the chapters we don't cover for your own benefit and to retain the textbook for reference later in your career.