ACCY 161 Spring 2013 Course Syllabus

CALIFORNIA STATE UNIVERSITY, SACRAMENTO
College of Business Administration – Accountancy Program
Accountancy 161 – Governmental and Nonprofit Accounting – Spring 2013

Tuesday and Thursday 3:00 PM to 4:15 PM – Academic Information Resource Center 1010
and
Tuesday and Thursday 3:00 PM to 4:15 PM on live video streaming technology. Archived video sessions are available from our class web page and from the class SacCT web page.

All Sacramento State, video-based courses are streamed live as well as archived to facilitate personal scheduling for accessing courses. If you have not used the streaming video tools yet, take this link to get to the student resources. The web page we get is shown below and here is the link: https://online.csus.edu/webct/urw/lc4130001.tp0/cobaltMainFrame.dowebct - Also note that this semester the class will use the new SacCT system – version 9.1 so you will need to take the alternative login option. The previous SacCT software is no longer used.

In addition and maybe of more ease for you, the video streams will be available on the class web page discussed below.

You are of course free to record the lectures on your own.

A few comments on the class:

First of all, I want to tell you that my personal and professional goal in this class is that each of you successfully complete this course. Do not hesitate to contact me if you feel that you are “at risk” in the class. This is important to me and to the university.

Second, this is a difficult class. Not so much in that the material is difficult but that the material is different. For those students who have been taking financial accounting – it is very different from the accounting you covered in your intermediate accounting classes. There are also a number of new terms for you to know. One of the good points of the textbook is that is has a comprehensive glossary.

Third, distance learning classes have their benefits and also their costs. The benefits are that we can reach more of our terrific students and provide each of you with some flexibility in your very busy schedules. The other side is that is does put more work onto you in keeping up with the material out-
ACCY 161 – Spring 2013  

Course Syllabus

side of the classroom without the peer support you have with our traditional classes. My advice to you is to not fall behind. It is very difficult to get back on track.

Course Information

<table>
<thead>
<tr>
<th>Instructor: Jerry Lundblad email: <a href="mailto:lundblad@csus.edu">lundblad@csus.edu</a></th>
<th>Office: Tahoe Hall 2057</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone: (916) 278-3770 – voice mail is not available. Email is better way to contact the instructor.</td>
<td>Listserv: <a href="mailto:ACCY161-L@csus.edu">ACCY161-L@csus.edu</a> – See class web page for instructions.</td>
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<tr>
<td>Faculty Web Page and Link to Class Web Page: <a href="http://www.csus.edu/indiv/l/lundbladg">http://www.csus.edu/indiv/l/lundbladg</a></td>
<td></td>
</tr>
<tr>
<td>Office Hours: Tues/Thurs 1:30 PM to 2:45 PM, Tues 4:30 PM to 5:45 PM and by appointment. SacCT and gmail chat rooms active during office hours and at other times. See SacCT comments below. The gmail address: <a href="mailto:lundblad.csus@gmail.com">lundblad.csus@gmail.com</a></td>
<td></td>
</tr>
<tr>
<td>The authors’ PowerPoint slides and selected solutions to exercises and questions from the text are found on SacCT.</td>
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<tr>
<td>Final Exam is on Tuesday May 21st and will be offered at various times on campus.</td>
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Academic Expectations

Listserv: You are expected to join the class listserv: ACCY161-L. See the class web page for instructions.

Late Assignment: No credit for late assignments. You are encouraged to submit your assignments early – all assignments are submitted online on SacCT.

Study Groups: You are strongly urged to form and participate in study groups for this class. It will help you in this class. It will help you in your careers as accountants as you will see that you have a number of virtual tools when you go to work. And finally, it will be a good topic for you to bring up in your interviews about how you work efficiently and effectively with others using on-line tools. We will discuss study groups in the second week of class. You can form study groups on SacCT if that is an option for you.

Discussions: There are requirements to participate in a number of online discussions on SacCT.

Examinations: You are responsible for preparing yourself for the online exams. You will be provided practice exams to ensure that you can manage the technical aspects of taking the exam such as accessing the exams, answer the questions, and submitting the exams.

Course Objectives

The university catalog lists this class as follows:

**ACCY161 - Governmental and Nonprofit Accounting.** Fundamentals of accounting and financial reporting for governmental units and institutions; accounting for various types of funds; accounting aspects of budgetary control. 3 units.
Note that the only prerequisite for this class is completion of the pre-business classes. However, it is unusual for students without at least Accountancy 111 to do well in this class. This class is traditionally full of graduating seniors who have or are taking Accountancy 113 and Accountancy 117. So this is a very competitive class in terms of grades. If you are not an accounting major, you should contact the instructor for some tutorial material on accounting – we usually have a few Criminal Justice majors in this class so I am aware of what the nonaccounting majors will need to complete the class.

After successfully completing Accountancy 161, students should have knowledge of:

1. Technical ability in the application of GASB and/or FASB requirements for governmental and nonprofit entities.
2. Familiarity with the appropriate differences between profit-oriented entities and governmental/nonprofit entities.
3. An understanding of the financial statements and financial reporting requirements of governmental and nonprofit entities.
4. Familiarity with budgetary accounting and the budgetary process in governmental entities.

Some Administrative Matters

1. The class web page – see above in the Course Information section. You will find class notes, solutions to assignments, handouts, and links to practice midterms on the class web page. You should become familiar with the page. We will go over the web page in the first class session.
2. SacCT We use SacCT for:
   a. The grade book.
   b. Chat rooms during office hours if you are not on campus.
   c. Some self-study quizzes
   d. Posting of selected solutions to the end-of-chapter material
   e. Links to all the exams for the class.
3. Listserv We will use a listserv to facilitate class communications. The list name is ACCY161-L. Instructions will be given in the first class session for subscribing to the list as well as on the pre-class notes.
4. Use of gmail – Google’s free email service. Mr. Lundblad’s address is lundblad.csus@gmail.com.
5. Our classroom is one of the studio classrooms on campus and has a busy schedule. Please leave your area clean when you leave and observe the no-food, no-drink policy for the room.
6. You are busy people and I am aware that a number of you work and or have family responsibilities. If you are late to class please quietly find a seat and see me after class to see if you have missed any announcements. If you have to leave early, please inform me before class so you do not miss any end-of-class comments. You can always get the class on the streaming video.
7. For the classroom, please check that your cell phones and or pagers are either on silent or are turned off.
8. No iPods, mp3 players or similar devices are to be used in the classroom.
9. I expect all of us to be professional in our behavior and respectful of each other not only in class but in our campus community as well.
10. The university has adopted policies with regard to inappropriate conduct by students. These policies are found on a campus web page and you are directed to this page for reference - www.csus.edu/admbus/umanual/ums16150.htm. These policies address, among other topics, plagiarism and cheating. The instructor follows the university’s policies.
11. The university has also adopted policies regarding the grading system. These procedures can be 
found in the university web page http://aaweb.csus.edu/catalog/current/Search.asp under “Grading System.” Among other topics included in this section are the university polices for all 
grades including the non-standard grades of I, U, WU, and W. A link to this site can be found 
on the instructor’s web page. This information can also be found in the printed university cata-
log.

12. Continuing in this policy mode, the university has published procedures to be used for adding 
and dropping classes. These procedures can be found in the university web page under “Dropping and Adding a Class” at http://aaweb.csus.edu/catalog/current/Search.asp. A link to this site 
can be found on the instructor’s web page. Basically, you got two weeks to be in or be out.
Four weeks with compelling reasons. This information can also be found in the printed unive-
r-sity catalog.

13. Almost done. Communications with the instructor on the web by either email or chat should be 
in good form. Try not to use too much jargon or text shorthand or misspelled words. Remem-
ber, when it is on the web, it is forever. This is more related to your careers rather than your 
participation in this class.

14. Finally, this course syllabus is subject to change. If changes are made they will be posted to an 
updated syllabus on the class web page.

Tests and Assignments

1. Self-Study Material – no points There are number of self-study quizzes on SacCT and on the 
textbook web site as well as on the class web page. Since this is a large class, these self-study 
quizzes are used to give the students feedback on their progress in the class that is not available 
during the lectures. You can use your notes and the text when you take the quizzes and you can 
take them individually or with a study partner. The purpose of the quizzes is to give you an o-
pportunity to confirm your understanding of the material in the class. There are no points associ-
ed with the quizzes.

2. Attendance. There are no points related to attendance. You will hear the following many times 
from the instructor: “This class is unforgiving – you need to know the material to pass the exams. 
Your wits will not get you by.” Reading the text alone is not sufficient to become prepared for 
the examinations and your subsequent careers in accounting.

3. Homework. There is no homework in this class. For some class sessions there will be exercises 
that will be discussed in class but not submitted.

4. Review Quizzes (five @ 10 points each). During the semester there will be five on-line review 
quizzes. These are structured to keep you current with the material. You have a five day window 
to take each of the quizzes. After the deadline, no submissions.

5. Midterm Exams (three @ 100 points each). The exams are on campus and will be administered in 
one of the campus computer labs. The window to take the exam is generally from 1 PM to 10 
PM. You will sign up for one of the several exam slots. Each test will be in a multiple-choice 
format. Students will be tested on their understanding of key terms and concepts from the text, 
class lectures and material from the class binder. You will have two practice exams prior to the 
first midterm exam. The exam is closed notes and closed book. You will be given a set of exam 
notes prior to the exam that will be also given to you when you take the exam. These notes will have terms 
and other material from class. You can use these exam notes during the test.

6. Class Projects (five @ 10 points each) – Instructions 
will be given in a handouts on the class web page.

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<thead>
<tr>
<th>Summary of Course Points</th>
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<tbody>
<tr>
<td>Examinations</td>
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<tr>
<td>Five Review Quizzes @ 10</td>
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<tr>
<td>Five Class Projects @ 10</td>
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<tr>
<td><strong>Total Points</strong></td>
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Each project consists of a SacCT quiz with multiple-choice questions based on the project. The projects are given in the last third of the class and you will have one-week to complete each project.

7. Final Exam (100 points). A final exam will be given and will be similar to the midterm exams and will cover selected material from the class.

8. Discussion: These are all extra credit points.

Missed exams may not be made up. With prior arrangement you may take the exam at an alternative time if you have a University-approved absence or a compelling personal reason.

The course grade will be assigned based on percentage of total points earned as shown in the table to the right. This grade distribution may be adjusted downward, depending on the class curve or other compelling reasons. Pluses and minuses will be given based on the class curves within each range.

You will have access to the grade-book to check your grade on the course web site during the semester. Summary of course points is show in the table above.

### Course Grade Distribution

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<thead>
<tr>
<th>Grade</th>
<th>From</th>
<th>To</th>
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<tbody>
<tr>
<td>A</td>
<td>90%</td>
<td>100%</td>
</tr>
<tr>
<td>B</td>
<td>80%</td>
<td>&lt; 90%</td>
</tr>
<tr>
<td>C</td>
<td>70%</td>
<td>&lt; 80%</td>
</tr>
<tr>
<td>D</td>
<td>60%</td>
<td>&lt; 70%</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
<td></td>
</tr>
<tr>
<td>I, WU, U</td>
<td><a href="http://www.csus.edu/sacct/">See University Catalog</a></td>
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**SacCT**

Below is the new look for SacCT – this will be the version used by all classes starting in 2013. All classes have the option to begin in the fall semester and we are doing that. It will take a little while to become familiar with the new version and we will have ample time to all the course work found on the SacCT site. You will get a short online tutorial specifically for Accountancy 161 one week prior to the start of the semester.

The SacCT course page is accessed at the following URL: [http://www.csus.edu/sacct/](http://www.csus.edu/sacct/) - alternatively you can take the link to the old version of SacCT with this link and take the link to the SacCT version 9.1: [https://online.csus.edu](https://online.csus.edu). The only material on this page will be material that requires a password protected environment from other authors or publishers and material that cannot operate in another environment.

So the following are located here:

- solutions to end-of-chapter questions and exercises
- questions for the project and some quizzes
• links to our iMeet sessions,
• links to the accounting review exercises,
• links to some articles,
• links to the class discussions

Class Schedule and Class Web Page

The class schedule is found on the class web page:
http://www.csus.edu/indiv/l/lundbladg/__ACCY161_Sp13/ACCY161__Sp13_Class_Page.html
The class web page is a separate web page from the SacCT/BlackBoard web page and is not password protected – it is an open access web page. On this web page you will find:

• All class notes
• Study guides for all exams including copies of prior exams
• Links to the project instructions
• Links to websites for the class such as the California State Auditor’s Office and the City and County of San Francisco’s Controller’s Office
• Links to the archived videos for our class sessions

END OF SYLLABUS – GOOD LUCK THIS SEMESTER IN ALL YOUR CLASSES!!!!