

INTRODUCTION TO GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING  
Syllabus  
Spring 2013: Wednesday 6:30PM – 9:40PM

20048

**Instructor:**

Douglas Newland, CPA

Email: [doug.newland@imperial.edu](mailto:doug.newland@imperial.edu)

Phone:

**Course**

**Description:**

The purpose of this course is to introduce students to state and local government accounting. There will be an introduction to fund accounting, budgetary accounting, fund based financial statements and government wide financial statements.

The course will benefit students who are interested in understanding the basis, rules and application of governmental accounting. Students will learn the differences between fund accounting (governmental) and financial accounting (BUS 210). The course will be valuable to employees of state and local government entities who wish to have a more complete understanding of government financial operations. Those students pursuing a degree in public administration or planning to take the CPA exam will also benefit.

**Required Text:**

Introduction to Governmental and Not-for-Profit Accounting, 7th edition Ives, et al, Pearson/Prentice Hall

**Student Learning**

**Outcomes:**

Upon course completion, the successful student will have acquired new skills, knowledge and attitudes as demonstrated by being able to:

1. Research financial reports issued to local governmental agencies, analyze the reports and explain how the financial reports use the principles of governmental accounting outlined in the text. (ILO1, ILO2, ILO4)
2. Analyze hands-on accounting work and illustrate a big-picture view of the governmental accounting cycle. (ILO1, ILO2, ILO4)
3. Summarize the fundamental differences between commercial accounting and governmental accounting, including the use of funds, importance of the legally adopted budget and basis of accounting. (ILO1, ILO2, ILO4)

**Required**

**Materials:**

Bring pencils, an eraser and a calculator to each class session. I recommend that you complete all work in pencil. Scantron forms (Form No. 882-E) are required for exams. Calculators are allowed for all exams. ***Cellular phones may not be used as calculators for exams.***

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP & S) office as soon as possible.

**Prerequisite:** BUS 210, Principles of Financial Accounting, with a grade of C or better.

<b>Grading Scale:</b>	A	90%-100%
	B	80%-89%
	C	70%-79%
	D	60%-69%
	F	00%- 59%

<b>Grading Criteria:</b>	Homework	10%	
	Case Study	10%	No grades are given for attendance.
	Comprehensive problem	10%	I will not drop a student for failing
	Exams (3)	<u>70%</u>	to attend.
	Total	100%	

**Assignments:** It is imperative that you keep up with all assignments. Homework exercises will be assigned after discussing each chapter in class. I will collect most of these assignments.

We will complete a case study early in the course, becoming familiar with financial reports issued by the City of El Centro, the County of Imperial and the State of California. These statements will demonstrate how the principles we learn in class are applied in our communities. To complete these studies, you will need access to a computer with an Internet connection.

After the first half of the semester, we will complete a comprehensive problem. The problem will provide a big picture view of the governmental accounting cycle through hands-on accounting work.

**Exams:** Exams will likely consist of multiple choice questions. All exams count. No make-up exams are allowed.

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP & S) office as soon as possible.

DSP&S Room 2117 Health Sciences Building (760) 355-6312