Our mission is to prepare students to become successful accounting and business professionals in an environment that promotes critical thinking and encourages ethical business practices led by a faculty empowered to contribute to the profession through the exchange of ideas among scholars and service to our stakeholders.
1. The local government accounting model: how and why it differs from the corporate accounting model;
2. The special characteristics of accounting and reporting for the federal government, hospitals, voluntary health and welfare organizations, and other nonprofit organizations;
3. Budgets, financial statements, and other performance measures to facilitate decision-making.

**GRADING POLICY:** Final grades will be determined using a 100 point grade system.

- **Course coverage quizzes** ................................................................. 28 points
  - Fourteen quizzes at two (2) points each.
- **Computerized Comprehensive case [Smithville]**................................. 21 points
  - Assignments related to textbook material in chapters 2 through 10 will be reviewed for accuracy and completion.
- **End-of-Chapter Assignments**.......................................................... 10 points
  - Assignments drawn from end-of-chapter material will be available for practice and more in-depth coverage of chapter content. The specific assignments may be found on CONNECT.
- **Mid-term Examination** .................................................................. 15 points
  - The mid-term exam is comprehensive covering any and all material discussed during the first half of the course.
- **Final Examination** ................................................................. 26 points
  - The final exam is comprehensive covering any and all material discussed during the course.

**Total possible points** ........................................................................... 100 points

Final course grades will be based on a 90/80/70/60 scale adjusted as necessary for aggregate class performance. As a graduate course the only grades possible are A/B/C/F.

**LEARNING OBJECTIVES:** Learning objectives are presented at the beginning of each chapter and are also listed on the web pages for this course.

**EXAMINATIONS:** There will be two exams in this course. The exams will utilize objective questions similar in format to the Uniform CPA Examination. This format includes multiple choice questions and “other objective format” questions.

**HOMEWORK:** Advance reading and problem solving is integral to understanding this subject. Prior to each class, you should complete all of the assigned reading and, at a minimum, review the suggested homework. Homework will not be collected or graded, but it does serve as an indication of the important concepts for each class session. Questions drawn from the suggested homework assignments are often posed in class. It is advisable to be prepared to respond to the questions.

**DISABILITY SERVICES:** Students requiring any special assistance or accommodation to complete the requirements of this course must register with the Office of Disability Services before any accommodation will be made. Please contact Disability Services to make these arrangements. You may be required to submit medical or other diagnostic documentation of disability or limitations. Additional evaluation may also be required prior to receipt of requested accommodations. You must notify the instructor if you will be requesting any accommodations.
MISCELLANEOUS: The instructor will follow the University and School of Business policies regarding dates and conditions for withdrawals, incompletes, plagiarism, and other administrative issues.

FREEDOM IN LEARNING. Students are responsible for learning the content of any course of study in which they are enrolled. Under Board of Regents and University policy, student academic performance shall be evaluated solely on an academic basis and students should be free to take reasoned exception to the data or views offered in any course of study. Students who believe that an academic evaluation is unrelated to academic standards but is related instead to judgment of their personal opinion or conduct should contact the Dean of the School of Business to initiate a review of the evaluation.

UNIVERSITY COMMUNICATIONS POLICY: Because of the ever-increasing reliance on electronic communications to effectively conduct official business with students of The University of South Dakota, certain electronic communication standards must be set by the University. As a result, email and announcements posted in MYU Portal are considered official forms of communications at The University of South Dakota. The electronic communications policy ensures that all students have access to University-related information in a timely manner, utilizing a standardized methodology that serves the needs of both the University and its students. In general, campus information will be posted in MYU Portal, and important, time-critical information which has a major impact to a majority of students will be sent via email.

Student Account (E-mail Account). The University provides a student account for all students upon entering the University. The account is free of charge and currently remains active as long as the student remains actively enrolled.

Expectations. It is imperative that students understand that the University assigned e-mail address and MYU Portal announcements shall be the official means of communication. A student’s failure to receive and read University communications in a timely manner does not absolve that student from knowing and complying with the content of such communications. Students attending courses at more than one South Dakota University will only be required to check the e-mail account provided by their home, or degree-granting, institution. The home institution e-mail address will be the primary e-mail address used for communications with the student. All other institutional e-mail addresses will automatically be forwarded to the student’s home institution e-mail address.
ACCT 760: Governmental and Not-for-Profit Accounting  
Tentative Course Schedule  
Spring Semester 2018

<table>
<thead>
<tr>
<th>Face-to-Face</th>
<th>Chap</th>
<th>Topics</th>
<th>Exercises – Problems [Preliminary]</th>
<th>On-Line</th>
</tr>
</thead>
</table>
| Mar 12       | 1    | Financial Reporting for Governmental and Not-for-Profit Entities  
Smithville/Bingham Assignment 1 available | 1-2, 1-3 | Jan 8 |
| Mar 14       | 2    | Principles of Accounting and Financial Reporting for State and Local Governments | 2-2, 2-3, 2-4  
2-5, 2-6, 2-7 | Jan 15 |
| Mar 19       | 3    | Government Operating Statement Accounts;  
Budgetary Accounting  
Smithville/Bingham Assignment 2 available | 3-2, 3-3, 3-4, 3-5  
3-6, 3-7 | Jan 22 |
| Mar 21       | 4    | Accounting for Governmental Operating Activities | 4-2, 4-3, 4-4, 4-5, 4-6  
4-8, 4-9, 4-11 | Jan 29 |
| Mar 26       | 5    | Accounting for General Capital Assets and Capital Projects  
Smithville/Bingham Assignment 3 available | 5-2, 5-3, 5-4, 5-5  
5-6, 5-7, 5-9, 5-10 | Feb 5 |
| Mar 28       | 6    | Accounting for General Long-Term Liabilities and Debt Service  
Smithville/Bingham Assignment 4 available | 6-2, 6-3, 6-4, 6-5  
6-6, 6-8, 6-9 | Feb 12 |
| Apr 2        | 7    | Accounting for Business-Type Activities of State and Local Governments  
Smithville/Bingham Assignment 5 available | 7-2, 7-3, 7-5  
7-7, 7-8, 7-9, 7-10 | Feb 19 |
| Apr 3-10     |      | Mid-Term Exam [Chapters 1-7]  
Online via Desire2Learn | Feb 26 to Mar 5 |
| Apr 4        | 8    | Accounting for Fiduciary Activities – Agency and Trust Funds  
Smithville/Bingham Assignment 6 available | 8-2, 8-3, 8-4  
8-5, 8-6, 8-7, 8-10 | Mar 12 |
| Apr 9        | 9    | Financial Reporting of State and Local Governments  
Smithville/Bingham Assignment 7 available | 9-2, 9-3, 9-4, 9-5, 9-6  
9-7, 9-9, 9-10 | Mar 19 |
| Apr 11       | 10   | Analysis of Governmental Financial Performance  
Smithville/Bingham Assignment 8 available | 10-2, 10-3, 10-7, 10-8 | Mar 26 |
| Apr 16       | 11   | Auditing of Governmental and Not-for-Profit Organizations  
Smithville/Bingham Assignment 9 available | 11-2, 11-3, 11-4  
11-5, 11-6 | Apr 2 |
| Apr 18       | 13   | Accounting for Not-for-Profit Organizations | 13-1, 13-2, 13-3, 13-4  
13-8 | Apr 9 |
| Apr 23       | 14   | Not-for-Profit Organizations – Regulatory and Taxation Issues | 14-1, 14-2, 14-3, 14-4  
14-5, 14-6 | Apr 16 |
| Apr 25       | 16   | Accounting for Health Care Organizations | 16-1, 16-2, 16-3, 16-4  
16-5 | Apr 23 |

Comprehensive Course Exam  
On line via Desire2Learn [available April 30 through May 6]

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