

De Anza College
Accounting 75 - Accounting for Government and Nonprofit Entities ONLINE
PREREQUISITE : Accounting 1B; ADVISORY: Accounting 1C
Office/Office Hours: F 51n/ MW 1:20pm to 2:10pm and TuTh 10:50am to 11:40am.

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LAST UPDATED 9/11/15

REQUIRED TEXTS AND SUPPLIES:

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1. ***ACCOUNTING FOR GOVERNMENTAL AND NONPROFIT ENTITIES 17th Edition***
Reck and Lowensohn; McGraw-Hill With Connect online access
2. Calculator
3. Internet access required to complete assignments.

STUDENT LEARNING OUTCOME:

1. Demonstrate knowledge of the accounting cycle from transactions through financial statement preparation and analysis for governmental and nonprofit organizations.

COURSE OBJECTIVES:

This is a basic level course in governmental and nonprofit accounting. This course will add to your understanding of accounting principles and practices for non-commercial organizations and explore the unique systems that have evolved to meet the needs of governmental and nonprofit stakeholders. By the end of the course, you should have gained an in-depth understanding of more complex governmental and non-profit accounting topics, including: 1.) Financial reporting, 2.) State and local government accounting, reporting and budgeting 3.) Capital assets and long term debt, 4.) Business and fiduciary type activities within state and local governments, 5.) Financial analysis, and 6.) Nonprofit accounting for organizations such as universities and health care organizations.

COURSE STRUCTURE:

This is an online course. Online courses require substantial motivation and self-discipline. Course work and exams must be completed by the due dates. There are no exceptions for late work. Three websites are used in the course. CPAscott.com, Catalyst, and Connect all contain vital course information. Course work will be completed using both Catalyst and Connect. The FINAL EXAM must be taken in person on the De Anza campus. (see below for more detailed information.)

STUDENT EVALUATION:

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Extra credit can NOT increase your grade above 95%.

<u>Description</u>	<u>Points</u>	<u>%</u>
Homework, projects, quizzes and other tasks	100	25%
Midterm exam (online)	100	25%
Comprehensive Final Exam MUST BE TAKEN ON CAMPUS	200	50%
Total Course Points	<u>400</u>	<u>100%</u>

HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. You will also be required to attend a City Council meeting and make a report. These tasks will be graded and scored based on "HOMEWORK POINTS". Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by 100 Course Points. For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 100 Course Points equaling 90 Course Points.

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher's website, Connect. Assignments and due dates are posted on CPAscott and are due as scheduled. Late assignments will NOT be accepted, however, the lowest chapter homework score will be dropped. (Do not rely on the due date and time seen on the Connect site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks will be worth fifteen (15) Homework Points, some will be worth ten (10) Homework Points, and others will be worth five (5) Homework Points. All of these task must be completed by the due date. The lowest 15 point assignment will be dropped, the lowest 10 point assignment will be dropped, as well as the lowest 5 point assignment.

MIDTERM EXAM: There will be one midterm exam. The exam will be taken on Connect. The exam will be timed. The exam must be taken within a specific time window. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points.

FINAL EXAM: The comprehensive final exam is mandatory. De Anza Accounting Department rules require that all online courses must have an in-person Final Exam taken on the De Anza Campus. This Final Exam will be given 6:15pm-8:15pm. Friday December 4, 2015 on campus in MLC-105. This is the only time that the exam can be taken. Please mark the time and date on your calendar and reserve that time. This final exam is worth 200 Course Points. Half of the course grade is determined by the score on this one exam. Official photo identification will be required for the Final Exam. [MLC-105 is in the Media and Learning Center Building – next to the Flint Center Parking Structure...click for campus map.](#)

You will be given a secret code so that grades can be published. The grades will be posted on the <http://www.cpascott.com/> website so that you can monitor your progress. There is a “statute of limitations” on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit may be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly, disruptive behavior, or lack of academic integrity.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. (Even having an unused cell phone out on your desk during the Final Exam is considered cheating...minimum penalty is 10% reduction in exam grade.) Cheating may appear to be a tempting short-run solution to a problem. In the long-run though, those who cheat, really cheat themselves. You are in college to learn something that will be helpful later in life. If you fail to learn it, then you will have problems later on. In addition, the business and accounting world certainly does not need more dishonest people. Cheating and plagiarism is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. This notification will result in a permanent record which may affect your future academic and professional career. All course work must be done by you. All written work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated as plagiarism. Some written work may be submitted to Turnitin.com to test for originality. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor. Participants in online classes are expected to observe proper “netiquette” guidelines.

Once you are enrolled in the class you will not be dropped based on attendance or performance. However, registered students who do not complete the orientation quiz on Catalyst will be dropped as “no-shows”. If you need to drop the course, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, November 13, 2015.

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	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
SEPTEMBER WEEK 1	21 Course Introduction/ Orientation	22 Ch 1 Financial Reporting	23	24	25 Catalyst Orientation Quiz DUE at 11:55pm (5 Homework Points)
SEPT/OCT WEEK 2	28 Ch 2 State & Local Accounting Principles Ch 1 Homework DUE	29	30	1	2
OCTOBER WEEK 3	5 Ch 3 Gov't Operating Statement; Budget Ch 2 Homework DUE	6	7 Connect Quiz Ch 1 & 2 DUE Quiz is worth 10 points. It is a 30 minute timed quiz that must be taken today.	8	9
WEEK 4	12 Ch 4 Gov't Operating Activities Ch 3 Homework DUE	13	14	15	16
WEEK 5	19 Ch 5 Capital Assets Ch 4 Homework DUE	20	21 Connect Quiz Ch 3 & 4 DUE Quiz is worth 10 points. It is a 30 minute timed quiz that must be taken today.	22 Ch 6 Long Term Debt	23 Midterm 1 (Ch 1 through 4) Must be completed on Connect within specified time limits. 2 hour timed exam - can be taken FRIDAY or SATURDAY ONLY
OCT/NOV WEEK 6	26 Ch 5 Homework DUE	27	28	29 Ch 7 Business Type Activities Ch 6 Homework DUE	30
NOVEMBER WEEK 7	2	3 Ch 8 Fiduciary Activities Ch 7 Homework DUE	4	5	6 Ch 9 State & Local Financial Reporting

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	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
WEEK 8	9 Holiday	10 Ch 8 Homework DUE	11	12	13 Last day to drop with a "W" Ch 9 Homework DUE
WEEK 9	16 Ch 13 Not-for-Profit Organizations	17	18	19	20 Ch 15 Accounting for Colleges & Universities Ch 13 Homework DUE
WEEK 10	23	24	25 Ch 16 Accounting for Health Care Ch 15 Homework DUE	26 Holiday	27 Holiday
NOV/DEC WEEK 11	30	1 Ch 16 Homework DUE	2 Review for Final	3 Review for Final	4 <i>FINAL EXAM</i> <i>6:15-8:15 PM MUST BE TAKEN ON CAMPUS - IN PERSON.</i> <i>CLASSROOM:MLC-105</i> <i>BRING PHOTO IDENTIFICATION.</i>

CAUTION: THE ABOVE SCHEDULE IS SUBJECT TO CHANGE and will be updated throughout the Quarter.