ACNT 2330 - Government & Not-For-Profit Accounting
2019 Fall Semester
08.26.19 – 12.08.19
Online

Instructor: Craig Black, MAcc, JD, CPA, CFE
Email: cblack@dcccd.edu
Office Number: W-222
Website: www.mvcCPA.com

Course Description: Focuses on the development and use of financial information as it relates to governmental and not-for-profit entities. The course coverage includes identifying and applying appropriate accounting and reporting standards for governments and private not-for-profit organizations, preparing fund basis and government-wide statements for state and local governments, preparing financial statements for private not-for-profit organizations, using nonfinancial performance measures to evaluate governmental and not-for-profit entities, and describing auditing requirements for these entities.

Course Prerequisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas. **IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE.**

Textbook
Title: Core Concepts of Government and Not-For-Profit Accounting
Edition: 2nd
Author(s): Granof
Publisher: Wiley
ISBN: 9780471737926
ISBN: 9780470460528 (e-book)

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials, grades and assignments.
Student Learning Outcomes

- Develop abilities in the application of GASB and FASB requirements for governmental and nonprofit entities.
- Understand the difference between profit-oriented and the governmental and non-profit entities.
- Understand the issues that standard setters have resolved so far and the issues that remain to be resolved in the future.
- Be able to demonstrate an understanding of the fund accounting cycle.
- Exhibit an understanding of governmental and nonprofit accounting by the application in the course to written assignments and a financial analysis of a Comprehensive Annual Financial Report (CAFR).
- Develop an understanding of the application of the basic assumptions, principles and constraints of the underlying financial management for GASB and the latest pronouncements.

Evaluation Procedures:

Quizzes: 300 points (15 @ 20 points each)
Essay: 100 points

Total: 400 points

A=360-400 points
B=320-359 points
C=280-319 points
D=240-279 points
F=000-239 points

Quizzes & Essay: All quizzes will be completed and submitted online using blackboard and the essay will be submitted through blackboard. If you are not satisfied with your grade on a quiz you may take it again and only the highest grade will count. See blackboard for more info.

Recommended Completion Dates and Final Due Date: All assignments must be completed and submitted on or before the Final Due Date. To help students evenly spread the assignment workload throughout the semester I will identify a Recommended Completion Date for some of the assignments. Students may disregard this Recommended Completion Date and instead work at their own pace. However, no assignments will be accepted after the Final Due Date so plan accordingly and do not wait until the last minute. See Blackboard for the Recommended Completion Dates and Final Due Date.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.