

SYLLABUS
Governmental Accounting
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS
ACCOUNTING 411 Governmental Accounting

Instructor:	Bo DeDeker, CPA
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Office Hours:	Mon and Wed 11:00 am to 11:00 pm or by request
Class times & Location:	Sect 1 Mon & Wed 2:00 pm – 3:15 pm CCC 104
Course Web site:	Canvas and others presented in class
Course Materials: Required Text:	Accounting for Governmental and Non-Profit Organizations. Cambridge Business Publishers 1st Edition. Terry K. Patton, Suesan R. Patton, Martin Ives ISBN-978-1-61853-264-0

SBE Mission:

The UWSP School of Business & Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Course Description: Accounting 411

A study Financial accounting for governmental and other not for profit entities. Emphasizes the basic concepts, techniques, and terminology of fund accounting as utilized by governmental entities. Institutional accounting for educational institutions and hospitals, and the uniqueness of accounting for not-for-profit organizations and agencies, are also studied. **(3 credits)**

Objectives:

After completion of this course the student should understand the preparation of financial reporting for governmental and not for profit organizations. A review of fund accounting principles as promulgated by the Governmental Accounting Standards Board GASB will be reviewed and tested on.

Skills:

This course should help demonstrate accounting skills that will be used in a variety of governmental organizational settings including the preparation of fund accounting statements. This ability will be developed through successful review of the material along with completing basic governmental accounting concepts review.

Student Responsibilities:

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University codes of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

Attendance and Class Participation:

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

Cheating and Dishonesty

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student's work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see <http://www.uwsp.edu/dos/Documents/CommunityRights.pdf>. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Quizzes/Excel and Homework Assignments:

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

Grading Policy:

3 Exams	70%
Group Project	20%
Homework and Participation	<u>10%</u>
Total	100%

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the classes performance.

Homework/Participation points are earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

Grading Scale

<u>Letter Grade</u>	<u>Percentage Score</u>
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	77 – 79
C	73 – 76
C-	70 – 72
D+	67 – 69
D	63 – 66
D-	60 – 62
F	Below 60

2018 University of Wisconsin Stevens Point
Accounting 411 Section 1 Class Schedule

Week	Chap	Subject	Assignments
1	1	Gov and Non-Profit Accounting Environment and Characteristics	1-24,1-21,1-22,1-23,1-24 Sample Exam Review
2	2	The Use of Funds	2-43,2-44,2-45,2-46,2-48 Sample Exam Review
3	3	Budgetary Considerations	3-22, 3-24,3-34 Sample Exam Review
4	4	General and Special Revenue Funds	Exam #1 Chapter 1,2,3 4-23,4-25,4-27,4-33,4-36 Sample Exam Review
5	5	General and Special Revenue Funds	5-28,5-29,5-33,5-37,5-39,5-43 Sample Exam Review
6	6	Capital Projects Funds, Debt Service Funds, and Permeant Funds	Stevens Point Area Public Schools Visit 6-38,6-41,6-45,6-47,6-51 Sample Exam Review
7	7	Proprietary Type Funds, Enterprise and Internal Service	7-36,7-39,7-43 Exam #2 Chap 4,5,6 Sample Exam Review
8	8	Fiduciary Funds	8-33,8-46 United Way Visit Sample Exam Review
9	9	Reporting Principals and Preparations of Fund Statements	9-38,9-39,9-41,9-50 Sample Exam Review
10	10	Government Wide Financial Statements	10-32,10-37,10-45 Sample Exam Review
11	11	Analysis of Financial Statements and Reporting	11-27,11-31 Test #3 Chap 7,8,9,10 Sample Exam Review http://www.co.marathon.wi.us/Portals/0/Departments/MCF/Documents/2017CAFR.pdf
12	12	Single Audit Statements	Review Marathon County Single Audit Document 12-30 Sample Exam Review http://www.co.marathon.wi.us/Portals/0/Departments/MCF/Documents/2017SingleAuditReport.pdf
13	13	Accounting for Non-Profit Organizations	Review Sample Non-Profit Financial Statement Sample Exam Review http://www.unitedwaypoco.org/sites/unitedwaypoco.org/files/Audited%20Financials%202017.pdf
14	14	Accounting For Health Care	Sample Exam Review
15	15	Fundamentals of Accounting	Sample Exam Review
16		Non-Profit Accounting Work	Final Exam Chap 11,12,13,14,15

Class Project

The class project will include working with a local non-profit central Wisconsin organization helping to develop their financial statements. You will be working with the organization to help draft their financial statements and accompanying notes to the financials. This will also include the filing of the annual 990 report and associated filings.