TEXTBOOK: **Accounting for Governmental and Nonprofit Entities, Wilson, 16th Edition**  
Authors: Wilson, Reck, & Lowensohn  
Publisher: McGraw-Hill-Irwin  
ISBN: 978-0-07-811093-1

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COURSE OBJECTIVE: An examination of procedures for accounting and financial reporting for education, health and welfare, governmental, health care, and certain other non-profit organizations.

GRADE BREAKDOWN: Your grade will consist of 5 (one of which is to hand in a written copy of audit report, on page 436) tests using the grading system below:

- 95-100% = A+  
- 80-84% = B  
- 65-69% = D+  
- 90-94% = A  
- 75-79% = C+  
- 60-64% = D  
- 85-89% = B+  
- 70-74% = C  
- Below 60% = U

ATTENDANCE: Student attendance in each class session is required. It is the responsibility of each instructor to take role in each session and record absences. How your attendance or lack of attendance affects your grade is left to the discretion of each instructor. If you will be absent a class you may leave a message on my answering service.

CLASS PARTICIPATION: Class participation is welcome. If you have questions, this may mean that I or the text have not explained the concept, and I need to know. Questions indicate you are thinking and learning.

TESTS: Purpose of each test is to see if you understand what is in the text and the lectures. Contents will be announced before the test.

ASSIGNMENTS: You are expected to read the appropriate chapter before class.

The schedule is as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>TOPIC:</th>
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</thead>
<tbody>
<tr>
<td>May 28</td>
<td>Chapters 1, 2, and 3</td>
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<tr>
<td>June 4</td>
<td>Chapters 4, 5, and 6, Test-</td>
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<tr>
<td>June 11</td>
<td>Chapters 7, 8, 9, &amp; 10, Test</td>
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<tr>
<td>June 18</td>
<td>No class</td>
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<tr>
<td>June 25</td>
<td>No class</td>
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<tr>
<td>July 2</td>
<td>Chapters 11, 12, and 13</td>
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<tr>
<td>July 9</td>
<td>Test, Chapters 14, 15, and 16</td>
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<tr>
<td>July 16</td>
<td>Chapter 17 and Test, Chapter 17</td>
</tr>
<tr>
<td>July 23</td>
<td>Test</td>
</tr>
</tbody>
</table>

The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will present your own work. Any use of other ideas and words without proper citation of sources is plagiarism and will result in penalties to be determined by the instructor and/or dean of undergraduate studies.
CURRICULUM

I List principles accounting/reporting of gov org

Principles of accounting for government org
Accounting/reporting capabilities
Fund accounting system
Types of funds
Gov
  General
  Specific revenue
  Capital projects
  Debt service
  Permanent
Proprietary
  Enterprise
  Internal service
Fiduciary
  Number of funds
  Reporting capital assets
  Valuation of capital assets
  Depreciation of capital assets
  Reporting long-term liabilities
Measurement/basis of accounting
Gov-wide F/S
  Fund statements
Budgetary control/budget reporting
  Transfer, revenue, expense
Common terminology
Annual financial reports
  Comprehensive
  Mgmt D and A
  Basic F/S

II Describe budget process

Recording budget
  Estimating revenues
    Revenue ledger
  Estimating appropriations
    Appropriations ledger
    Expenditures ledger
    Encumbrance ledger

III Describe business-type activities

Proprietary funds
  Internal service funds
  Enterprise funds

IV Describe fiduciary activities

Fiduciary activities
  Agency
  Trust
V Describe not-for-profit accounting

Not-for-profit accounting
St of position
Unrestricted net assets
Temporarily restricted net assets
Permanently restricted net assets
St of activities
  Accrual
St of cash flows
  Operations
  Investing
  Financing

VI Describe regulation of nonprofit org

Nonprofit org
State regulation
Federal regulation
Unrelated business income