

BA 219: GOVERNMENTAL ACCOUNTING (CRN 25257)

Linn-Benton Community College – Fall 2023

Three Credits / Meets MW 9:00-10:20 am / **Virtual class format**

Instructor: Chris Ruderman

Office: MKH-114

Phone: Not on campus much, use email

Email: rudermc@linnbenton.edu

Zoom Link to our Class: <https://linnbenton.zoom.us/j/99391460211> **Password: Govern**

STUDENT MEETING HOURS

M/W: 9:00 –10:20 am via Zoom

F: by appointment via Zoom

REQUIRED TEXT AND MATERIALS:

1. Accounting for Governmental and Nonprofit Entities. Reck et al. 19th ed. 2019. McGraw Hill ISBN: 9781260259261, bundled w/CONNECT at LBCC for \$265.90.

McGraw Hill “CONNECT” ACCESS:

<https://connect.mheducation.com/class/c-ruderman-ba-219-accounting-for-governmental--nonprofit-entities---fall-2023>

COURSE DESCRIPTION: This course covers accounting theory and procedures for governmental and not-for-profit entities, including budgetary and expenditure control. It builds understanding of basic concepts like accountability, financial statements, and transactions such as recording budgets and property taxes.

COURSE REQUIREMENTS: Work assignments for this course will include end of chapter questions (T/F, multiple-choice, matching, Journal entries), and end of chapter quizzes of similar composition. Homework and Quizzes will be completed during assigned timeframes on McGraw Hill’s “CONNECT” lab in support of the textbook. **No credit will be given for late assignments.**

“VIRTUAL” vs “ONLINE”

There is a big difference between the meanings of "Virtual" format and "Online" classes.

The modality of this course is the "Virtual" format, which means that your attendance and participation are expected during scheduled class times; just as if we were attending in the brick & mortar. This is not the same as an “Online” course where you come and go as you please.

I plan on recording each class for backup / emergency purposes for students who cannot attend. Class session recordings **are NOT** intended to serve as an alternative to attending classes during scheduled times.

If you cannot attend, you cannot earn participation points, which will weigh in for 8.70% of your total grade calculation.

In the "Online" class format, what you do and when you do it is entirely up to you, and there is no interactive component with an Instructor. While a lot of the work you do will be performed in McGraw Hill CONNECT outside of class meeting times, this is not an “Online” class.

If you cannot attend during scheduled class meeting times, you may still enroll, but you’ll need the strength and motivation to get through the course by viewing recordings and doing all of the required work in the publisher's lab completely on your own. I do not recommend taking this path if you can avoid it.

PARTICIPATION: Participation in every class session is an essential element toward earning a passing grade. Attendance will be monitored at the start, middle, and end of each class. Without prior approval, each absence will result in a 25-point deduction from your final grade calculation. Other deductions will be made for late arrivals and/or early departures. Please make every effort to be on time.

GRADING: Final course grades will be determined as follows:

Participation-----	16 classes x 25 pts. each-----	400 =10.0% of final grade
Homework-----	12 @ 100 pts each -----	1,200 =30.0% of final grade
Quizzes-----	12 @ 100 pts each -----	1,200 =30.0% of final grade
Exams-----	4 @ 200 pts each -----	800 =20.0% of final grade
CAFR Comprehensive Assignment -----		<u>400 = 10.0%</u> of final grade
		4,000 =100.00%

90-100% = A 80-89% = B 70-79% = C 60-69% = D below 60% = F

Note: Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7th) week of the term to avoid receiving a failing grade.

SPECIAL ACCOMMODATIONS:

LBCC is committed to inclusiveness and equal access to higher education. If you have approved accommodations through Accessibility Resources and would like to use your accommodations in this class, please contact your instructor as soon as possible to discuss your needs. If you think you may be eligible for accommodations but are not yet registered with Accessibility Resource, please visit their website at www.linnbenton.edu/accessibilityresources for steps on how to apply for services. Online course accommodations may be different than those for face to face courses, so it is important that you make contact with Accessibility Resources as soon as possible.

LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws.

(for further information <https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php>)

CLASS SCHEDULE & ASSIGNMENTS:

Week 1

- 09/25 Class introduction, syllabus and text review, Ch 1 Intro. Ch 1 HW **due 9/26 by 4 pm.** Read Chapter 2 before the start of class Wednesday. **CAFR comprehensive assignment explained: Due by 9:00 am on 11/29 via Moodle.**
- 09/27 Review Chapter 1 HW. (**Chapter 1 Quiz due by 10 pm.**) Ch 2 Intro. Ch 2 HW **due 09/28 by 4:00 pm.** Read Chapter 3 before the start of class Monday.
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Week 2

- 10/02 Review Chapter 2 HW. (**Chapter 2 Quiz due by 10 pm.**) Ch 3 Intro. Ch 3 HW due 10/03 by 4:00 pm.
- 10/04 Review Chapter 3 HW. (**Chapter 3 Quiz due by 10 pm.**) Prepare for Exam 1.
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Week 3

- 10/09 Exam 1 on Chapters 1, 2, & 3 via Moodle. (No Zoom meeting)
Read Chapter 4 before the start of class Wednesday.
- 10/11 Ch 4 Intro. Ch 4 HW **due 10/12 by 4 pm.** Read Chapter 5 before the start of class Monday.
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Week 4

- 10/16 Review Chapter 4 HW. (**Chapter 4 Quiz due by 10 pm.**) Ch 5 Intro. Ch 5 HW due 10/17 by 4:00 pm. Read Chapter 6 before the start of class Wednesday.
- 10/18 Review Chapter 5 HW. (**Chapter 5 Quiz due by 10 pm.**) Ch 6 Intro. Ch 6 HW due 10/19 by 4:00 pm.
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Week 5

- 10/23 Review Chapter 6 HW. (**Chapter 6 Quiz due by 10 pm.**) Prepare for Exam 2.
- 10/25 Exam 2 on Chapters 4, 5, & 6 via Moodle. (No Zoom meeting)
Read Chapter 7 before the start of class Monday.
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Week 6

- 10/30 Ch 7 Intro. Ch 7 HW **due 10/31 by 4 pm.** Read Chapter 9 before the start of class Wednesday.
- 11/01 Review Chapter 7 HW. (**Chapter 7 Quiz due by 10 pm.**) Ch 9 Intro. Ch 9 HW **due 11/02 by 4 pm.** Read Chapter 9 before the start of class Monday.
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Week 7

- 11/06 Review Chapter 9 HW. (**Chapter 9 Quiz due by 10 pm.**) Ch 10 Intro. Ch 10 HW **due 11/07 by 4:00 pm.**
- 11/08 Review Chapter 10 HW. (**Chapter 10 Quiz due by 10 pm.**) Prepare for Exam 3.
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Week 8

- 11/13 Exam 3 on Chapters 7, 9, & 10 via Moodle. (No Zoom meeting)
Read Chapter 12 before the start of class Wednesday.
- 11/15 Ch 12 Intro. Ch 12 HW **due 11/16 by 4 pm.** Read Chapter 14 before the start of class Monday.
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Week 9

- 11/20 Review Chapter 12 HW. (**Chapter 12 Quiz due by 10 pm.**) Ch 14 Intro. Ch 14 HW due 11/21 by 4:00 pm. Read Chapter 15 before the start of class Monday 11/27.
- 11/22 Independent Study.....no class on Zoom. Get your CAFR done!
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Week 10

- 11/27 Review Chapter 14 HW. (**Chapter 14 Quiz due by 10 pm.**) Ch 15 Intro. Ch 15 HW due 11/28 by 4:00 pm.
- 11/29 **Submit completed CAFR reports on Moodle by 9 am.** Review Chapter 15 HW. (**Chapter 15 Quiz due by 10 pm.**) Prepare for Exam 4.
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Final

- 12/06 Exam 4 on Chapters 12, 14, & 15 **Weds. 10:00 - 11:20 am via Moodle (No Zoom)**