

# BA 219: GOVERNMENTAL ACCOUNTING (CRN 25257)

Linn-Benton Community College – Fall 2021

Three Credits / Meets TR 8:30-9:50 am / **Virtual class format**

**Instructor: Chris Ruderman**

Office: MKH-114

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**STUDENT MEETING HOURS**

**M: Noon –12:50 pm via Zoom**

**W: Noon –12:50 pm via Zoom**

**F: by appointment via Zoom**

**Zoom Link to our Class:** <https://linnbenton.zoom.us/j/98160203962>

## **REQUIRED TEXT AND MATERIALS:**

1. Accounting for Governmental and Nonprofit Entities. Reck et al. 18<sup>th</sup> ed. 2019. McGraw Hill ISBN: 9781260259261, bundled w/CONNECT at LBCC for \$245.14.

## **McGraw Hill “CONNECT” ACCESS:**

<https://connect.mheducation.com/class/c-ruderman-ba-219-accounting-for-governmental--nonprofit-entities---fall-2021>

**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.

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**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, and each absence will result in an 11.11-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-----	18 classes x 11.11 pts. each:	200 = 8.70% of final grade
Homework-----	15 @ 50 pts each -----	750 =32.60% of final grade
Quizzes-----	15 @ 50 pts each -----	750 =32.60% of final grade
Exams-----	4 @ 100 pts each -----	400 =17.39% of final grade
CAFR Comprehensive Assignment -----		200 = 8.70% of final grade
		<u>2,300 =100.00%</u>

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 (7<sup>th</sup>) week of the term to avoid receiving a failing grade.

**SPECIAL ACCOMMODATIONS:** You should meet with your instructor during the first week of class if:

- You have a documented disability and need accommodations,
- Your instructor needs to know medical information about you, or
- You need special arrangements in the event of an emergency.

If you have not accessed services and think you may need them, please contact the LBCC Center for Accessibility Resources at 541-917-4789.

### 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**

09/28 Class introduction, syllabus and text review, Ch 1 Intro. Ch 1 HW **due 9/29 by 4 pm.**  
Read Chapter 2 before the start of class Thursday.

09/30 Review Chapter 1 HW. (**Chapter 1 Quiz due by 10 pm.**) Ch 2 Intro. Ch 2 HW **due 10/01 by 4:00 pm.** Read Chapter 3 before the start of class Tuesday.

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**Week 2**

10/05 Review Chapter 2 HW. (**Chapter 2 Quiz due by 10 pm.**) Ch 3 Intro. Ch 3 HW due 10/06 by 4:00 pm. Read Chapter 4 before the start of class Thursday.

10/07 Review Chapter 3 HW. (**Chapter 3 Quiz due by 10 pm.**) Ch 4 Intro. Ch 4 HW due 10/08 by 4:00 pm. (**Chapter 4 Quiz due 10/08 by 10 pm.**) Prepare for Exam 1 – Use the Study Guide posted on Moodle.

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**Week 3**

10/12 Exam 1 on Chapters 1, 2, 3 & 4 via Moodle. Read Chapter 5 before the start of class Tuesday.

10/14 Ch 5 Intro. Ch 1 HW **due 10/15 by 4 pm.** **CAFR comprehensive assignment explained: Due by 8 am on 12/03.** Read Chapter 6 before the start of class Tuesday.

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**Week 4**

10/19 Review Chapter 5 HW. (**Chapter 5 Quiz due by 10 pm.**) Ch 6 Intro. Ch 6 HW due 10/20 by 4:00 pm. Read Chapter 7 before the start of class Thursday.

10/21 Review Chapter 6 HW. (**Chapter 6 Quiz due by 10 pm.**) Ch 7 Intro. Ch 7 HW due 10/22 by 4:00 pm. Read Chapter 9 before the start of class Tuesday

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**Week 5**

10/26 Review Chapter 7 HW. (**Chapter 7 Quiz due by 10 pm.**) Ch 9 Intro. Ch 9 HW due 10/27 by 4:00 pm. (**Chapter 9 Quiz due 10/27 by 10 pm.**) Prepare for Exam 2 – Use the Study Guide posted on Moodle.

10/28 Exam 2 on Chapters 5, 6, 7 & 9 via Moodle. Read Chapter 10 before the start of class Tuesday.

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**Week 6**

11/02 Ch 10 Intro. Ch 10 HW **due 11/03 by 4 pm.** Read Chapter 11 before the start of class Thursday.

11/04 Review Chapter 10 HW. (**Chapter 10 Quiz due by 10 pm.**) Ch 11 Intro. Ch 11 HW due 11/05 by 4:00 pm. Read Chapter 12 before the start of class Tuesday.

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**Week 7**

11/09 Review Chapter 11 HW. (**Chapter 11 Quiz due by 10 pm.**) Ch 12 Into. Ch 12 HW due 11/10 by 4:00 pm. (**Chapter 12 Quiz due 11/12 by 10 pm.**) Prepare for Exam 3 – Use the Study Guide posted on Moodle.

11/11 *Veteran's Day - (No Class)*

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**Week 8**

11/16 Exam 3 on Chapters 10, 11 & 12 via Moodle. Read Chapter 14 before the start of class Thursday.

11/18 Ch 14 Intro. Ch 14 HW **due 11/19 by 4 pm.** Read Chapter 15 before the start of class Tuesday.

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**Week 9**

11/23 Review Chapter 14 HW. (**Chapter 14 Quiz due by 10 pm.**) Ch 15 Into. Ch 15 HW due 11/24 by 4:00 pm. Read Chapter 16 before the start of class Tuesday.

11/25 *Thanksgiving Holiday - (No Class)*

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**Week 10**

11/30 Review Chapter 15 HW. (**Chapter 15 Quiz due by 10 pm.**) Ch 16 Into. Ch 16 HW due 12/02 by 4:00 pm. Read Chapter 17 before the start of class Thursday.

12/02 **CAFR reports due by 8 am.** Review Chapter 16 HW. (**Chapter 16 Quiz due by 10 pm.**) Ch 17 Into. Ch 17 HW due 12/04 by 4:00 pm. (**Chapter 17 Quiz due 12/05 by 10 pm.**) Prepare for Exam 4 – Use the Study Guide posted on Moodle.

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**Final**

12/07 Exam 4 on Chapters 14, 15, 16 & 17 7:30 - 9:20 am via Moodle