

# **BA 219: GOVERNMENTAL ACCOUNTING (CRN 25257)**

**Linn-Benton Community College – Fall 2020**

**Three Credits / Meets TR 1:00-2:20 PM / Virtual class format**

**Instructor: Chris Ruderman**

Office: MKH-114

Phone: 541-917-4257

Email: [rudermc@linnbenton.edu](mailto:rudermc@linnbenton.edu)

**OFFICE HOURS**

**M: 1:00 –1:50 pm via phone or Zoom**

**W: 1:00 –1:50 pm via phone or Zoom**

**F: after 1:00 pm by appointment**

**Zoom Link to our Class:** <https://linnbenton.zoom.us/j/99003590778>

## **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 \$222.22.
2. Calculator

**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.

All of my classes will run in 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.

I plan on recording each class for back up / 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 about 10% 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 a 35-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 35 pts. each----	630 = 10.30% of final grade
Homework-----	17 @ 100 pts each -----	1,700 = 27.81% of final grade
Quizzes-----	17 @ 100 pts each -----	1,700 = 27.81% of final grade
Midterm on Ch's 1 – 9 (52 q's x 15.8 pts.) ----	822 = 13.44% of final grade	
Final on Ch's 10 – 17 (41 q's x 20.04 pts.) ----	822 = 13.44% of final grade	
CAFR Comprehensive Assignment -----	440 = 7.20% of final grade	
	<u>6,114 = 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

09/29      Class introduction, syllabus and text review, Ch 1 HW due 11 am & Ch 1 Quiz due 1 pm on 10/01.

10/01      Chapter 2. Ch 2 HW due 11 am on 10/06. Ch 2 Quiz due 1 pm on 10/06.

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**Week 2**

10/06 Chapter 3. Ch 3 HW due 11 am on 10/08. Ch 3 Quiz due 1 pm on 10/08.

10/08 Chapter 4. Ch 4 HW due 11 am on 10/13. Ch 4 Quiz due 1 pm on 10/13.

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**Week 3**

10/13 Chapter 5. Ch 5 HW due 11 am on 10/15. Ch 4 Quiz due 1 pm on 10/15.  
CAFR comprehensive assignment explained: Due 1 pm on 12/03.

10/15 Independent Study (no class). Begin work on CAFR comprehensive assignment

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**Week 4**

10/20 Chapter 6. Ch 6 HW due 11 am on 10/22. Ch 6 Quiz due 1 pm on 10/22.

10/22 Chapter 7. Ch 7 HW due 11 am on 10/27. Ch 2 Quiz due 1 pm on 10/27.

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**Week 5**

10/27 Chapter 8. Ch 8 HW due 11 am on 10/29. Ch 8 Quiz due 1 pm on 10/29.

10/29 Chapter 9. Ch 9 HW due 11 am on **11/02**. Ch 9 Quiz due 1 pm on **11/02**.

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**Week 6**

11/03 **Midterm on Chapters 1 – 9 via Moodle**

11/05 Chapter 10. Ch 10 HW due 11 am on 11/10. Ch 10 Quiz due 1 pm on 11/10.

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**Week 7**

11/10 Chapter 11. Ch 11 HW due 11 am on 11/12. Ch 11 Quiz due 1 pm on 11/12.

11/12 Chapter 12. Ch 12 HW due 11 am on 11/17. Ch 12 Quiz due 1 pm on 11/17.

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**Week 8**

11/17 Chapter 13. Ch 13 HW due 11 am on 11/19. Ch 13 Quiz due 1 pm on 11/19.

11/19 Chapter 14. Ch 14 HW due 11 am on 11/24. Ch 14 Quiz due 1 pm on 11/24.

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**Week 9**

11/24 Chapter 15. Ch 15 HW due 11 am on 12/01. Ch 15 Quiz due 1 pm on 12/01.

11/26 ***Thanksgiving Holiday - (No Class)***

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**Week 10**

12/01 Chapter 16. Ch 16 HW due 11 am on 12/03. Ch 16 Quiz due 1 pm on 12/03.

12/03 Chapter 17 - Ch 17 HW due 11 am on **12/07**. Ch 2 Quiz due 1 pm on **12/07**.  
CAFR reports also due by 1:00 pm. Prepare for your Final!

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**Final**

12/08 **Final Exam on Chapters 9 - 17 2:30 - 4:20 pm via Moodle**

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**McGraw Hill “CONNECT” ACCESS:**

**<https://connect.mheducation.com/class/c-ruderman-reck-accounting-for-governmental--nonprofit-entities-18e---prebuilt-instructor-course-fall-2020>**