

# BA 219: GOVERNMENTAL ACCOUNTING (CRN 25257)

Linn-Benton Community College – Fall 2016

Three Credits / Meets TR 1:00-2:20 PM / F-202

**Instructor: Chris Ruderman**

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**OFFICE HOURS**

**M/W: 1:00 –1:50 pm**

**T/R: 2:30 – 3:20 pm**

**Friday: after 10:00 am by appointment**

## REQUIRED TEXT AND MATERIALS:

1. Today's Essentials of Governmental and Not-for-Profit Accounting & Reporting. Martin and West. 2006. Waveland Press ISBN: 1-57766-504-X
2. Calculator
3. Red pen (for correcting homework)

**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 (true/false, multiple-choice, and short-answer), and end of chapter problems. There is no supporting lab element of this course. Completed assignments must be brought to class by the due date for evaluation and credit. Each assignment will be reviewed in class and your work will be scored by a randomly selected classmate. No credit will be given for late assignments. No homework solutions will be provided or reviewed by the Instructor outside of class. Since this course, Governmental Accounting, is only offered one time each Fall, failure to pass may delay your program pursuits for an additional year.

**ATTENDANCE:** Attendance at every class session is an essential element toward earning a passing grade. If you find that you must miss a class session, it is your responsibility to obtain class notes and assignment solutions from another student. The review of homework assignments in class will serve as the reinforcement you need for good performance on the exams. Attendance will be taken in each class, and each absence will result in a 1% deduction from your final grade. Please make every effort to be on time.

**GRADING:** Final course grades will be determined as follows:

Homework-----7 @ 100 pts each -----	700
Exams --3 @ 100 pts and 1 @ 50 pts-----	350
CAFR Comprehensive Problem-----	<u>200</u>
	1,250 points

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. The course gradebook will be maintained in Moodle.

**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**

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(for further information <http://po.linnbenton.edu/BPsandARs/> )

**Week One**

09/27 Class introduction, syllabus and text review, course expectations

09/29 Lecture on Chapter 1. Homework: Q's: 2, 3, 4, 5, 6, 7, & 8. E 1-1, & E 1-2.

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**Week Two**

10/04 Chapter 1 homework due, review and score solutions in class

10/06 Lecture on Chapter 2. Homework: Q's 1-12. E2-1, & E2-3. Problems 8 & 9.

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**Week Three**

10/11 Chapter 2 homework due, review and score solutions in class

10/13 **Exam 1: Chapters 1&2**

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**Week Four**

10/18 Lecture on Chapter 3. Homework: Q's 1-12; 14-15. E2:1-10, E3:1-10. Problem 6.

10/20 Chapter 3 homework due, review and score solutions in class.

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**Week Five**

10/25 Lecture on Chapter 4. Homework: Q's 1-12; 19-20. E1:1-10, E3:1-10. Problem 3.

10/27 Chapter 4 homework due, review and score solutions in class.

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**Week Six**

11/01 **Exam 2: Chapters 3&4**

11/03 Lecture on Chapter 5. Q's 1-15. E1:1-10, E3:1-10. Problem 12 (part a. only).

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**Week Seven**

11/08 Chapter 5 homework due, review and score solutions in class

11/10 Lecture on Chapter 6. Q's 1-15. E1:1-10, E3:1-10. Problem 11.

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**Week Eight**

11/15 Chapter 6 homework due, review and score solutions in class

11/17 CAFR comprehensive assignment explained. **Exam 3: Chapters 5&6**

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**Week Nine**

11/22 Lecture on Chapter 7. Q's 1-15. E1:1-10, E2:1-10. Problem 6.

11/24 *Thanksgiving Holiday - No Class*

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**Week Ten**

11/29 Chapter 7 homework due, review and score solutions in class

12/01 CAFR reports due, review and score solutions in class

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**Week Eleven**

12/06 **Exam 4: Chapter 7; Different time than usual: 2:30 - 3:20 pm** in our regular classroom