

De Anza College  
Accounting 75 - Accounting for Government and Nonprofit Entities  
PREREQUISITE : Accounting 1C  
Office/Office Hours: F 5:1n/ M 5:00-5:50pm; Tu 12:30-1:50pm; W 5:30-5:50pm; ThF 8:30am

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**REQUIRED TEXTS AND SUPPLIES:**

1. **ACCOUNTING FOR GOVERNMENTAL AND NONPROFIT ENTITIES 15th Edition**  
Wilson & Kattelus; McGraw-Hill Irwin  
See publisher’s website at [http://highered.mcgraw-hill.com/sites/0073379603/information\\_center\\_view0/](http://highered.mcgraw-hill.com/sites/0073379603/information_center_view0/)
2. Calculator (Cell phones are not allowed during class. Please turn yours off while in class.)
3. Internet Access

**STUDENT LEARNING OUTCOMES:**

1. Demonstrate knowledge of double entry accounting for economic transactions and adjustments within the governmental and nonprofit environments.
2. Prepare, explain and analyze governmental and nonprofit financial statements using GAAP and identify the various users of financial statements.

**COURSE OBJECTIVES:**

This is a basic level course in governmental and nonprofit accounting. This course will add to your understanding of accounting principles and practices for non-commercial organizations and explore the unique systems that have evolved to meet the needs of governmental and nonprofit stake holders. By the end of the course, you should have gained an in-depth understanding of more complex governmental and non-profit accounting topics, including: 1.) Financial reporting, 2.) State and local government accounting, reporting and budgeting 3.) Capital assets and long term debt, 4.) Business and fiduciary type activities within state and local governments, 5.) Financial analysis, and 6.) Nonprofit accounting for organizations such as universities and health care organizations.

**COURSE STRUCTURE:**

This is a lecture course. The lecture period will be used to introduce new topics and to review student assignments. To optimize classroom time, it is important to prepare for class BEFORE class. As a rule of thumb, two hours outside of class are needed for every one hour in class.

**STUDENT EVALUATION:**

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Extra credit can NOT increase your grade above 95%.

	<u>Description</u>	<u>Points</u>	<u>%</u>
Midterm exams (2)		200	50%
Homework, group projects & quizzes		100	25%
Comprehensive Final Exam		100	25%
Total Course Points		<u>400</u>	<u>100%</u>

The comprehensive final exam is mandatory. Homework assignments can include textbook problems, written assignments, computerized accounting problems, and group projects (both 1 day and long term). You will also be required to attend a City Council meeting and make a report. Assignments and due dates will be announced in class and are due as scheduled. Late assignments will NOT be accepted. There may be unannounced quizzes during the quarter. There are absolutely NO make-up quizzes; however, the lowest quiz score will be dropped. There will be impromptu one-day group projects. There are NO make-up one-day projects, although the lowest one-day group project score will also be dropped. Photo identification will be required for exams. You will be given a secret code so that grades can be published. The grades will be posted on the cpascott.com website so that you can monitor your progress. There is a “statute of limitations” on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the assignment/test due date. No changes will be made after two weeks!

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. (Even having an unused cell phone out on your desk during an exam is considered cheating...minimum penalty is 10% reduction in exam grade.) Cheating and plagiarism is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. This notification will result in a permanent record which may affect your future academic and professional career. All written work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated

as plagiarism. Written work will be submitted to Turnitin.com to test for originality. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor.

Regular attendance is expected. Once you are enrolled in the class you will not be dropped based on attendance. If you need to drop the course or any related lab, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, November 18, 2011.