

John Glenn School of Public Policy
PUBPOL & M 852N - Governmental and Non-Profit Accounting
Thursdays 5:30 – 8:18 P.M.
Course Syllabus - Winter Quarter, 2010

Lecturer: Catherine Armstrong
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Office: 210A Page Hall
Office Hours: Thursday 4:30-5:30, 8:30-9:30 or by appointment

Course Overview and Objectives: This course will provide you with basic skills in governmental accounting and financial reporting. The objectives of the course are to gain an understanding of:

1. Specialized accounting procedures for governmental and non-profit entities
2. Use of fund accounting in government
3. How government and non-profit entities report the results of their operations
4. How to read and interpret the results of the operations

Text: Introduction to Governmental and Not-for-Profit Accounting (6th Edition), by Ives, Johnson, Razek and Hosch ISBN-10: 0-13-607209-7

Grading: Mid-term	50 points
Final exam	50 points
Assigned work	40 points
Class participation	10 points

Class Conduct: We will cover assigned reading and problems in class. Be prepared to discuss the assignments. There is much material to cover during our Wednesday meetings so attendance is required. If you are unable to attend a class, email me by noon on the Wednesday of your absence. Assignments due on date of absence may be emailed for credit prior to noon on the day of the missed class.

Assignments: Assignments are due at 5:30 P.M. on each Wednesday following the assignment date. To receive maximum credit for assignments, a student must satisfactorily submit 90% of the assignments. Performance below these standards will reduce points for assignments. "Satisfactory submission" means handing in assignments on time and reflects an appropriate effort to answer the questions or solve the problems.

Class topics and assignments: (Q=review questions, C=Cases, E=exercises, P=problems)

January 7: Chapter 15: Fundamentals of Accounting. Class time will be devoted to review basic accounting principles.

Assignments for January 14: Read chapters 1 and 2. Q15-2, Q15-6, E15-2, E15-3, E15-4, E15-8, E15-9, E15-14, E15-17, E15-18, P15-3

January 14: Discussion of chapters 1 & 2 and review of assignments for chapter 15.

Assignments for January 21: Read chapter 3. Problems: Q1-1, Q1-2, Q1-9, E1-1, E2-1, E2-3, E2-8, E2-10, E2-13, P2-3

January 21: Discussion of Chapter 3: Budgetary Accounting and review of assignments for chapters 1 and 2

Assignments for January 28: Read chapters 4 & 5; E3-2, E3-3, E3-6, E3-10, E3-15, P3-1

January 28: Discussion of Chapters 4 & 5 and review of assignments for chapter 3

Assignments for Feb 4: Read chapter 6; E4-1, E4-3, E4-5, E4-8, P4-4, E5-8, P5-2, P4-4, P5-5

Feb 4: Guest speaker topic: Issuing Debt

Discussion of Chapter 6 and in class exercises

Review of assignments for chapters 4 and 5

Review for midterm

Feb 11: Midterm

Homework assignments: Read chapter 7 and 8

Feb 18: Discussion of Chapter 7 & 8 and Midterm review

Assignments for Feb 25: Read chapter 9; E7-4, E7-5, E7-6, E7-7, E8-3, E8-8, E8-12

Feb 25: Guest Speaker: Auditing governments and non-profits

Discussion of Chapter 9 and review of assignments

Assignments for March 4: Read chapter 10; E9-6, E9-7, E9-8, P9-1

March 4: Discussion of Chapter 10 and Other not for profit organizations.

Review of assignments

Assignments for March 11: E10-3, E10-4

March 11: Guest Speakers: Financial Reporting to the Public and Governing Bodies

Review of chapter 10 assignments

Review for final exam

March 18 Final exam

