

**AMBERTON UNIVERSITY**  
**e-COURSE SYLLABUS**

**ACC4124.E1 Governmental, NFP and Special Topics**  
**Spring 2023**

**PROFESSOR INFORMATION:**

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**COURSE INFORMATION:**

**ACC4124.E1 Governmental, NFP and Special Topics**

Level: Undergraduate

Beginning Date of Session: Saturday, March 11, 2023

Ending Date of Session: Thursday, May 18, 2023

**Student access available to the Student Portal: Saturday, March 11, 2023**

*Students enrolled in distance learning courses are not assessed any additional fees for security or identity verification.*

**COURSE PREREQUISITES:**

ACC3114

**TEXTBOOK(S) AND REQUIRED MATERIALS:**

Title: Advanced Accounting  
Author: Joe Ben Hoyle, Timothy Douppnik, Thomas Schaefer  
Publisher: McGraw Hill  
Year Published: 2020  
Edition: 14th  
ISBN: 13: 9781260726442  
Price: Available at <http://amberton.ecampus.com>

Amberton University has an agreement with eCampus.com to provide a full-service online bookstore to students. The Amberton University Virtual Bookstore is accessible through the University's website, [www.Amberton.edu](http://www.Amberton.edu). There is also a bookstore link in the Student Portal.

The AU Virtual Bookstore provides an easy to use interface, online buyback of books, and same day shipment of most titles with an average delivery time of 2-3 days depending on the student's location. Textbook options include new, used, rental, and electronic media as available.

Since no books are sold on campus, students should plan accordingly and purchase their books in advance of the first day of class, allowing time for shipping. Be certain you are enrolled in the course before purchasing your book(s). All textbook information (Title, Author, ISBN, etc.) is available in the course syllabi so students can shop competitively. Most textbooks can be purchased from many different textbook vendors. Some textbooks may only be available on the University's Virtual Bookstore. Students should be careful to obtain the exact resource(s) required for the course.

**APA Requirement**

APA (American Psychological Association) style is most commonly used to cite sources within the social sciences. This resource, revised according to the 7<sup>th</sup> edition, offers examples for the general format of APA research papers, in-text citations, endnotes/footnotes, and the reference page. For more information, please consult the *Publication Manual of the American Psychological Association*, (7<sup>th</sup> ed.). All coursework at Amberton University will comply with the standards contained in the APA Publication Manual.

## COURSE COMPETENCIES:

The Governmental, NFP, and Special Topics course provides an opportunity to learn accounting principles for unique entities. The course exposes students to accounting for government, nonprofit entities, partnerships, and estates and trusts. Special accounting topics related to bankruptcy, foreign currency, and International Financial Reporting Standards are also reviewed.

### UPON COMPLETION OF THE COURSE, THE STUDENT WILL BE COMPETENT IN:

1. Identifying basics of and preparing government-wide financial statements
2. Explaining the objectives and components of an annual comprehensive financial report.
3. Calculating and preparing journal entries for net positions balances, fund balances, capital assets, general and propriety long-term liabilities, interfund activity, the amount of nonexchange revenue and expenditures using both modified accrual and accrual basis of accounting, and to record budgets and encumbrances.
4. Preparing the government-wide statement of activities for a state or local government from trial balances and supporting documentation.
5. Recalling disclosure requirements for the notes to the basic financial statements of state and local governments.
6. Recalling purpose and objectives and preparing a statement of financial position for nongovernmental, NFP, and be able to make necessary adjustments.
7. Preparing and adjusting as needed, notes to the financial statements for nongovernmental, NFP organizations.
8. Defining foreign currency translation concepts and calculating gains or losses from translations of foreign currencies using appropriate technology.
9. Demonstrating basic knowledge of analyzing transactions between a partner and a partnership.
10. Demonstrating knowledge about changes in ownership, termination of a partnership and preparing relevant calculations.
11. Demonstrating a basic knowledge of analyzing transactions related to trusts.
12. Classifying and accounting for effects of modifications to the original debt agreement and debt extinguishment caused by reorganization and bankruptcy.
13. Tracing the development of International Financial Reporting Standards.

## COURSE POLICIES:

Please note all Exercises are due on the date designated in the Course Calendar. Exercises received after the relevant due date may be subject to penalties and will not be accepted after the Exam covering the appropriate Chapters. Please do not request an exception. Plan your time wisely. Extra credit work on an individual basis is not offered in the course. As a general rule, incomplete grades are not offered in the course. Students are expected to acquire the relevant text in ample time to complete the first assignment due date as specified in the course outline.

### ***Student's Responsibilities***

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the policies, rules, regulations, and ethical standards of Amberton University as contained in the current university catalog and schedule of classes.

### **Attendance Policy**

Regular and punctual class attendance and engagement is expected at Amberton University. In case of an absence, it is the student's responsibility to contact the professor as soon as possible. If a student intends on withdrawing from a course, it is the student's responsibility to follow the university's policy on formally withdrawing from a course. **Ceasing to attend classes does not constitute an official withdrawal.**

Attendance in a lecture course is defined as punctual arrival to, and engagement in, a full lecture session. Attendance in a distance learning course is defined as active participation in the weekly online class sessions. "Active participation" can be defined as: submitting an academic assignment, taking an exam, engaging in an interactive tutorial, participating in an online discussion forum (or chat session), or initiating (or responding to) a communication with a faculty member about an academic assignment or the subject matter of the course. A student not meeting these requirements may be dropped at the discretion of Amberton University.

## Plagiarism Policy

Plagiarism is the presentation of someone else's work as though it were your own. If you use another person's words, ideas, or information, or if you use material from a source – whether a book, magazine, newspaper, business publication, broadcast, speech, or electronic media – you must acknowledge the source. Plagiarism is a violation of the University's code of student ethical conduct and is one that is taken seriously. Amberton University operates on an honor system; therefore, honesty and integrity are essential characteristics of all who are associated with the institution. All Amberton University students are expected to abide by the honor system and maintain academic integrity in all of their work. Amberton University and its instructors monitor student work for plagiarism and reserve the right to submit such work to technology-based anti-plagiarism services and applications at any time.

Students agree that by taking this course, all required papers may be subject to submission for textual similarity review to TurnItIn.com for the detection of plagiarism. All submitted papers will be included as source documents in the TurnItIn.com reference database solely for the purpose of detecting plagiarism in such papers. Use of TurnItIn.com service is subject to the Usage Policy posted on the TurnItIn.com site.

Turnitin is a writing improvement and plagiarism prevention tool which uses special algorithms, to compare text-based student submissions to the Turnitin database and other online sources. Turnitin produces a detailed **similarity report** that can be customized and viewed by instructors and students.

Turnitin "Draft Coach" is a Google based add-on to Turnitin which supports students in developing high-quality academic writing; and serves as an integrity coach. Draft Coach, helps address errors and improve the quality of student's writing by highlighting grammar mistakes, identifying incorrectly cited sources, and scanning for similarity across several databases. By providing formative feedback on how to address citation issues, incorrect grammar, and matches with the Turnitin database, Draft Coach provides explanations to help students become more confident writers, capable of producing higher quality work both in academics and in the workplace.

## COURSE OUTLINE AND CALENDAR:

Week	Topic/Chapter(Chp)	Assignment-Exercise (Ex)/Test	Competencies Covered	Due Date
Week 1 Ending 3/17/23	Partnerships:Formation and Operation (Chp14)	Ex 1	9 & 10	3/17/23
Week 2 Ending 3/24/23	Partnerships:Termination and Liquidation(Chp15)  Accounting for Legal Reorganizations and Liquidations(Chp13)	Ex 2 & 3	9, 10 & 12	3/24/23
Week 3 Ending 3/31/23	Accounting for Estates and Trusts(Chp19)	Ex 4	11	3/31/23
Week 4 Ending 4/7/23	Chapters 14,15,13,& 19	Test/Exam 1		4/7/23
Week 5 Ending 4/14/23	Foreign Currency Transactions and Hedging Foreign Exchange Risk(Chp9)	Ex 5	8	4/14/23
Week 6 Ending 4/21/23	Translation of Foreign Currency Financial Statements(Chp10)	Ex 6 & 7	8 & 13	4/21/23

	Worldwide Accounting Diversity and International Standards(Chp11)			
Week 7 Ending 4/28/23	Chapters 9, 10 & 11	Test/Exam 2		4/28/23
Week 8 Ending 5/5/23	Accounting for State and Local Governments (part 1)(Chp16)  Accounting for State and Local Governments (part 2)(Chp17)	Ex 8 and 9	1,2,3,4, & 5	5/5/23
Week 9 Ending 5/12/23	Accounting and Reporting for Private Not- for- Profit Entities(Chp18)	Ex 10	6 & 7	5/12/23
Week 10 Ending 5/18/23	Chapters 16,17 & 18	Test/Exam 3		5/17/23

### GRADING CRITERIA:

Grades will be computed as follows:

Exam 1	100 points	25 %
Exam 2	100 points	25 %
Exam 3	100 points	25 %
Exercises	100 points	25 %
Total	400 points	100 %

The Grading Scale for Undergraduate is as follows:

Grade	%	Points
A	90 – 100	360 – 400
B	80 – 89	320 – 359
C	70 – 79	280 – 319
D	60 – 69	240 – 279
F	0 – 59	0 – 239

### GRADE NOTIFICATION AND INSTRUCTOR FEEDBACK:

A successful distance learning experience requires a flow of communication between instructor and student throughout the session. Instructor comments are considered essential to the learning process. Therefore, each assignment/exam submitted will be reviewed, graded and returned to the student in a timely manner along with the appropriate commentary. Students should carefully review all comments.

Final grades are processed approximately one week after the last day of the session and may be located in the My Grades section of the online registration portal as well as being emailed to the student's Amberton University email. Amberton University staff will not release grades over the phone. University instructors will not leave a message with comments or grades in any type of media that is not secure.

For questions regarding grades after the semester has ended, students should use their University email account and contact the instructor at the faculty email address as provided above in *Professor Information* area.

### ***Incomplete Grades***

An "I" (incomplete grade) is given at the discretion of the professor and may be given only when an emergency or illness prevents the student from completing course requirements. Should an "I" be granted, the student has

30 days from the end of the session to complete the conditions of the incomplete. An "I" which is not properly removed within 30 days following the session enrolled will become an "F" grade.

### ***How To Withdraw From a Course***

To be official, the class withdrawal must be in writing and signed by the student requesting the withdrawal; no withdrawal is accepted verbally. Please review the "Schedule of Classes" (online or in-print) for procedures for class changes or withdrawals and the refund policy and schedule.

### **COURSE DELIVERY METHODOLOGY:**

This course is offered as a distance-learning course through the Moodle Learning Platform. Amberton's distance learning courses, called e-Courses, are identical to classroom courses in terms of learning outcomes, competencies, and instructor expectations. A student choosing to take an e-Course must have the following skills and technical capabilities:

1. Access to the Internet
2. General knowledge in:
  - Internet browser settings and configuration
  - e-mail and file attachments
  - Uploading and downloading files
  - Using a word processing package
3. Ability to conduct on-line research

Students who have not mastered these skills should not enroll for this course, but should consider enrolling in MIS2110 Computer Concepts and Internet Technologies for instruction in these areas.

### **HOW TO ACCESS YOUR COURSE:**

#### ***Through the Amberton University Student Portal***

Students enrolled in distance learning courses using the Moodle Learning Platform may access the course through the Amberton University Student Portal. The site may be accessed through the University's main page (<http://www.Amberton.edu>) or at <http://apps.Amberton.edu>. After selecting the "Student Portal" link, you will be prompted for a Username and Password.

Use your assigned **username and password** (AUID) as described below to enter the AU Student Portal:

**Username** = your capitalized firstname **initial**+lastname+last 3 digits of your SSN.

\* Use your name exactly as it is listed on the University's records, including any suffixes or hyphenations, such as Jr, Sr, or II, as a part of your username.

For example: James Jones, Jr. SSN: 123-45-6789  
Username: JJonesJr789

**Password** = your Amberton University ID# (AUID) **including the dashes**

For example: 04-999-999

Once your login has been validated, you may select from a variety of menu options, including your individual E-Course, email account, Remote Research, General Tools, all Syllabi, Research Tutorials and Electronic Instructor Folders (FTP).

If you are accessing the Student Portal from a public or shared computer, close the browser completely when finished, or click on the Logout button. For security purposes, no other person should have access to your Username or Password. If you feel your information has been compromised or if you experience technical difficulties, contact the e-course system administrator at: [e-sysop@amberton.edu](mailto:e-sysop@amberton.edu)

If you have lost or do not know your Amberton ID#, please contact the Student Services Office 972/279-6511 or [advisor@Amberton.edu](mailto:advisor@Amberton.edu) for a replacement AUID card. You must know your Amberton ID# to gain access to the course and to send email to your professor.

### ***Through the Amberton University Moodle Website***

Students enrolled in distance learning courses using the Moodle Learning Platform may also access the course by going to: <http://moodle.Amberton.edu>

For those utilizing Moodle for the first time, the **username and password** for the Moodle Learning Platform will be emailed to the student's University email account prior to the start of the course. For those returning to Moodle who do not remember their username and password, click on the link "*Forgotten your username or password*" available on the Moodle log in page (<http://moodle.Amberton.edu>). Otherwise use the same username and password as previous session.

### **Moodle Tutorial:**

Upon successful log in and access to the Moodle learning platform, there is a *Student Moodle Tutorials* course available, to learn about the basics of Moodle. Simply click on the link for the *Student Moodle Tutorials* and read through the various learning topics: Navigating; Communicating; Assignments & Exams; Grades; and Student Resources.

### **COURSE COMMUNICATIONS:**

Students will communicate with faculty through the Moodle Learning Platform or the Amberton University email system.

Each student enrolled is assigned an Amberton email account, which gives the student access to the Amberton email system ([my.Amberton.edu](mailto:my.Amberton.edu)). This email account is provided by Google Apps for Education. Students are encouraged to check their email regularly for University news, notices, and to communicate with instructors.

The student's assigned email address would be `Username@my.Amberton.edu`

Example: `LJones-Smith789@my.Amberton.edu`

The student Username is determined by:

firstname initial+lastname+last 3 digits of student ssn.

For example: Linda Jones-Smith    SSN: 123-45-6789

Email Address = `LJones-Smith789@my.Amberton.edu`

Students will be prompted for a Username and Password when accessing their email account. Use the Username portion of the email address as the username (Example: `LJones-Smith789`) and your Amberton ID# (including the dashes) as the password.

If you already have a Google gmail account, you might be prompted to add this account to your current account. Click 'Yes' and you will be logged into your [my.Amberton.edu](mailto:my.Amberton.edu) email account. It will be a separate email account from your personal gmail account.

If you need assistance with your email account, please visit <https://support.google.com/mail>

**Students are responsible for reviewing the "Communication Guidelines" provided on the individual E-Course for specific instructor requirements.**

Upon completion of a session, all communication and course specific information is removed from the Moodle system. If a student needs to maintain a record of communications or assignments, the student is strongly encouraged to print out or download these items to a disk for their own records.

#### **FORMAT AND SUBMISSION OF ASSIGNMENTS:**

Assignments are to be submitted to the appropriate assignment Drop Box in the Moodle system. Specific directions and guidelines for submission of assignments are located on-line in the "Communication Guidelines" of the e-course. Due to compatibility issues, Office 2007 files cannot be read by earlier versions of Microsoft Office. Before submitting an exercise file, confirm the file is in the proper format for grading by the instructor.

#### **INSTRUCTOR/COURSE EVALUATION:**

Each session, all Amberton students are provided with the opportunity to evaluate their courses and instructors. The evaluation process is an important one and provides students with an anonymous and confidential way to give meaningful feedback to the University. Summary information and comments are provided to faculty after the close of the session. All information provided is anonymous.

The Instructor/Course Evaluation will be open for completion during week 9 of the session. An evaluation assignment will be placed in week 9 of the Moodle course, along with the instructions on how to complete the evaluation. Prior to week 9, the University will send out an email containing instructions and dates for the evaluation period.

#### **RESEARCH RESOURCES:**

The Library provides access to full-text, and peer reviewed articles, and digital research tools. Students can search Library holdings through the online catalog and databases search engines available on the Library website or browse the physical library space and holdings located at the Garland campus.

Research items not contained in the Amberton Library collection can be located through interlibrary Loan (ILL) or through the TexShare program with the help of the Library staff. Students with questions about available services, resources, or research, may contact the Library via email at [Library@amberton.edu](mailto:Library@amberton.edu).

#### **RESEARCH ACCESS:**

Databases can only be accessed by authorized users, and students at Amberton must enter their Amberton ID credentials-same as Moodle login-to gain access when off-campus. Use an Amberton website, such as the University site ([Amberton.edu](http://Amberton.edu)) or the library site ([Library.amberton.edu](http://Library.amberton.edu)) to find links to databased and digital books. Online resources are available all day, every day.

#### ***Library Live Chat Feature***

Library staff are available to assist students with research problems or questions during Library hours through a live online chat feature, telephone, email, "How-to" videos, or in person. The Library telephone is (972-279-6511 ext. 136, 137, or 138. You can email questions to [library@amberton.edu](mailto:library@amberton.edu) or visit the Library in person on the Garland campus for assistance.