



## Graduate Course Syllabus

### ACC 665: Governmental and Nonprofit Accounting

Center: Online

#### Course Prerequisites

MBA 503

#### Course Description

Students learn to apply procedures in accounting, financial reporting, and budgeting for governmental and nonprofit organizations. Students prepare, analyze, and interpret these entities' financial statements. Students gain experience in how to record assets, liabilities, equity, revenue, and expenditures based on standards set by the Governmental Accounting Standards Board.

#### Course Outcomes

- Interpret accounting requirements of governmental and nonprofit organizations that address the specific needs of the entity
- Explain financial reports to various audiences for supporting responsible financial management decision making
- Analyze financial statements for governmental and nonprofit organizations as they pertain to measuring the performance of an organization
- Apply accounting theory to governmental and nonprofit financial reporting for supporting informed business decision making
- Prepare applicable financial statements for maintaining compliance with Governmental Accounting Standards Board and Financial Accounting Standards Board requirements

#### Required Materials

Using your learning resources is critical to your success in this course. Please purchase directly through the [SNHU Online Bookstore](#) rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

#### Connect

Throughout the course, there are assignments and resources in Connect, in addition to your textbook. You will be prompted to enter Connect when you click on your first Connect reading or assignment within a course module.

In addition to the required e-book listed below, you may choose to purchase an optional printed textbook.

*Accounting for Governmental & Nonprofit Entities* (eText and Connect Platform access)

Jacqueline L. Reck, Suzanne L. Lowensohn, and Earl R. Wilson

McGraw-Hill Education

19<sup>th</sup> edition

2021

ISBN: 978-1-265-55699-0

### **Diversity, Equity, and Inclusion**

As indicated in our core values, SNHU is committed to “embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life.”

This may or will be reflected in SNHU’s curriculum as we embrace and practice diversity, equity, and inclusion (DEI) to provide the most transformative experience for our students, faculty, and staff. Because topics pertaining to DEI can be sensitive, please remember that embodying and practicing diversity, equity, and inclusion is one of our core values that you will encounter throughout the academic experience. In higher education, we are expected to think and engage critically. Use a growth mindset to embrace the diverse readings, course assignments, and experiences of your peers and faculty.

For more information about DEI at SNHU, please visit our website at the [Office of Diversity and Inclusion](#).

### **Instructor Availability and Response Time**

Your class interaction with the instructor and your classmates will take place on a regular, ongoing basis. Your instructor will be actively engaged within the course throughout the week. You will normally communicate with your instructor in the weekly discussions or the General Questions discussion topic so that your questions and the instructor’s answers benefit the entire class. You should feel free, however, to communicate with your instructor via SNHU email at any time, particularly when you want to discuss something of a personal or sensitive nature. Your instructor will generally provide a response within 24 hours. Instructors will post grades and feedback (as applicable) within seven days of an assignment’s due date, or within seven days of a late submission.

## Grade Distribution

Assignment Category	Number of Graded Items	Point Value per Item	Total Points
Connect SB Chapters	16	5	80
Discussions	6	25	150
Connect Assignments	8	25	200
Final Project			
Milestone One, Part One	1	50	50
Milestone One, Part Two	1	35	35
Milestone Two	1	50	50
Milestone Three, Part One	1	50	50
Milestone Three, Part Two	1	35	35
Final Project I Submission	1	250	250
Final Project II Submission	1	100	100
			<b>Total Course Points: 1,000</b>

This course may also contain practice activities. The purpose of these non-graded activities is to assist you in mastering the learning outcomes in the graded activity items listed above.

## University Grading System: Graduate

Grade	Numerical Equivalent	Points
A	93–100	4.00
A-	90–92	3.67
B+	87–89	3.33
B	83–86	3.00
B-	80–82	2.67
C+	77–79	2.33
C	73–76	2.00
F	0–72	0.00
I	Incomplete	
IF	Incomplete/Failure *	
W	Withdrawn	

\* Please refer to the [policy page](#) for information on the incomplete grade process.

## Grading Guides

Specific activity directions, grading guides, posting requirements, and additional deadlines can be found in the Assignment Guidelines and Rubrics section of the course.

## Weekly Assignment Schedule

All reading and assignment information can be found within each module of the course. Assignments and

discussion posts during the first week of each term are due by 11:59 p.m. Eastern Time. Assignments and discussion posts for the remainder of the term are due by 11:59 p.m. of the student's local time zone.

In addition to the textbook readings that are listed, there may be additional required resources within each module.

Module	Topics and Assignments
1	<p>Introduction: Accounting Principles and Financial Reporting for Governmental and Nonprofit Entities</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapters 1 and 2</p> <p>1-1 Connect SB: Guided Reading for Chapters 1 and 2</p> <p>1-2 Discussion: Financial Reporting Objectives</p> <p>1-3 Connect Assignment</p>
2	<p>Accounting for Nonprofits: Regulatory, Tax, and Performance Issues</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapters 13 and 14</p> <p>2-1 Connect SB: Guided Reading for Chapters 13 and 14</p> <p>2-2 Discussion: Emerging Issues in Nonprofit Accounting</p> <p>2-3 Connect Assignment</p>
3	<p>Principles of Governmental Operating Activities</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapters 3 and 4</p> <p>3-1 Connect SB: Guided Reading for Chapter 3</p> <p>3-2 Final Project Milestone One, Part One: Financial Reports of Government and Nonprofit Organizations</p> <p>3-3 Final Project Milestone One, Part Two: Practice for Nonprofit Financial Statement Prep (Connect)</p> <p>3-4 Connect Assignment</p>
4	<p>Capital Assets and Capital Projects: Long-Term Liabilities and Debt Service</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapters 5 and 6</p> <p>4-1 Connect SB: Guided Reading for Chapters 5 and 6</p> <p>4-2 Discussion (Small Group): Government Assets and Liabilities</p> <p>4-3 Connect Assignment</p>
5	<p>Business-Type Activities</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapter 7</p> <p>5-1 Connect SB: Guided Reading for Chapter 7</p> <p>5-2 Final Project Milestone Two: Funds and Assets of Organizations</p> <p>5-3 Connect Assignment</p>
6	<p>Fiduciary Activities</p> <p><i>Accounting for Governmental &amp; Nonprofit Entities</i>, Chapter 8</p> <p>6-1 Connect SB: Guided Reading for Chapter 8</p> <p>6-2 Discussion: Impact of Changes from GASB 84</p> <p>6-3 Connect Assignment</p>

Module	Topics and Assignments
7	Financial Reporting and Analysis <i>Accounting for Governmental &amp; Nonprofit Entities</i> , Chapters 9 and 10 7-1 Connect SB: Guided Reading for Chapters 9 and 10 7-2 Final Project Milestone Three, Part One: Assessing Government and Nonprofit Organizations 7-3 Final Project Milestone Three, Part Two: Practice for Government Financial Statement Prep (Connect) 7-4 Connect Assignment
8	Budgeting and Performance Measurement <i>Accounting for Governmental &amp; Nonprofit Entities</i> , Chapter 12 8-1 Connect SB: Guided Reading for Chapter 12 8-2 Discussion: Budgeting 8-3 Connect Assignment
9	Overview of Accounting Specialty Organizations <i>Accounting for Governmental &amp; Nonprofit Entities</i> , Chapters 15, 16, and 17 9-1 Connect SB: Guided Reading for Chapters 15, 16, and 17 9-2 Final Project I Submission: Paper 9-3 Final Project II Submission: Financial Statement Preparation (Connect)
10	Reflection and Wrap-Up 10-1 Discussion: The Role of CFOs in Nonprofits

### Attendance Policy

Online students are required to submit a graded assignment/discussion during the first week of class. If a student does not submit a graded assignment/discussion during the first week of class, the student is automatically dropped from the course for non-participation. Review the [full attendance policy](#).

### Late Assignments Policy

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Review the [full late assignment policy](#).

### SNHU Student Handbook

Review the [student handbook](#).

### ADA/504 Compliance Statement

Southern New Hampshire University (SNHU) is dedicated to providing equal access to individuals with disabilities in accordance with Section 504 of the Rehabilitation Act of 1973 and with Title III of the Americans with Disabilities Act (ADA) of 1990, as amended by the Americans with Disabilities Act Amendments Act (ADAAA) of 2008.

SNHU prohibits unlawful discrimination on the basis of disability and takes action to prevent such discrimination by providing reasonable accommodations to eligible individuals with disabilities. The university has adopted this policy to provide for prompt and equitable resolution of complaints regarding any action prohibited by Section 504, the ADA, or the ADAAA.

For questions about **support services, documentation guidelines, general disability issues, or pregnancy accommodations**, please visit the [Online Accessibility Center](#) (OAC).

As a student, you must complete an interactive intake process, with supporting documentation, in order to be granted accommodations. Once reasonable accommodations are approved by the OAC, you will receive an accommodations letter. You are then responsible for sharing the letter with your instructor. Accommodations are not retroactive.

If you feel you've been subject to discrimination on the basis of disability, by any party, you may file a complaint or grievance. For more information on the ADA/504 Grievance Policy, go to the [Disability and Accessibility Services](#) website.

### **Academic Integrity Policy**

Southern New Hampshire University requires all students to adhere to high standards of integrity in their academic work. Activities such as plagiarism and cheating are not condoned by the university. Review the [full academic integrity policy](#).

### **Copyright Policy**

Southern New Hampshire University abides by the provisions of United States Copyright Act (Title 17 of the United States Code). Any person who infringes the copyright law is liable. Review the [full copyright policy](#).

### **SNHU Withdrawal Policy**

Review the [full withdrawal policy](#).

### **Southern New Hampshire University Policies**

More information about SNHU policies can be found on the [policy page](#).