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ACC 416 Governmental and Nonprofit Accounting

Prerequisites: ACC 301 and Junior standing

Semester: Spring 2023

Section: 0001

Instructor: Don Ladd, CMA

Office Hours: Tuesday 3:00pm to 4:30pm

Wednesday 3:00pm to 4:30pm

& Appointment via ZOOM

Class Location: Payson-Smith 200

Class Time: Wednesday's 5:00pm-7:30pm

Office Location: LB 518

Phone: 780-4405 (O)

Phone: 831-5067 (C) (Best number to call)

Email: donald.ladd@maine.edu

Textbook: Accounting for Governmental & Nonprofit Entities, 19th Ed. 2022 by Reck, Jacqueline L; Lowensohn, Suzanne L.; Neely, Daniel; McGraw Hill Education. ISBN: 9781265568955 Format: Loose-leaf w/Access Card.

All textbook sales at USM are filled by eCampus, USM's textbook provider. Students can order their books online at the [Virtual Bookstore](#). These orders are shipped in from a warehouse. Textbooks are not available at the University Store for purchase however the staff is happy to help you place your orders and answer questions. Customer service is also available by contacting eCampus at (859)-209-6958 or [online](#).

Technology Requirements: PC or Mac, Webcam, Headset or microphone and speaker, access to reliable Internet.

Calculator: A standalone calculator will be required for exams. Cell phone calculators may not be used for Exams.

Using LockDown Browser for Online Exams:

This course requires the use of LockDown Browser for online exams. Watch this [short video](#) to get a basic understanding of LockDown Browser. A student [Quick Start Guide \(PDF\)](#) is also available.

You are required to have access to either a desktop or a laptop that has a webcam. You can utilize an iPad providing that you have a stand for it as well as a keyboard. As we get closer to the exam date, there will be detailed instructions on downloading the software and a sample test to make sure that it is working properly.

FASB/GASB ACADEMIC ACCESS: I am including a link and user ID and password. This link is very useful in accessing the various FASB/GASB pronouncements and how they relate to accounting standards and financial statement presentation. <http://aaahq.org/ascLogin.cfm>

Username - AAA51710

Password - gnA6X8B

Course Withdrawal Dates:

Last Day to Withdraw for 100% refund is Monday, January 30

Last Day to drop for Grade “W” is Friday, March 31

We will be utilizing the McGraw-Hill CONNECT product this term, which is required to complete the homework assignments and gives you access to the “City of Smithville” project software. You will find that the product includes many instructional tools along with the EBook. Once you have purchased the Access Code, I will provide the necessary information on Brightspace Announcements regarding the registration process. I have also provided a link in Brightspace that is labeled “CONNECT” under the Start Here Content area, which will provide you the registration option as well as purchasing the access code independent of the textbook. If you have any questions, feel free to contact me and I can help you navigate the registration process.

Course Description:

An analysis of the environment and characteristics of government and nonprofit organizations, with an in-depth study of the basic concepts and standards of financial reporting for such entities. Financial management and accountability considerations specific to government and nonprofit organizations are emphasized.

The accounting profession demands accountants with good problem solving, communication, and people skills. You can best develop these skills in this course by taking an active role in your learning of course-related concepts. In this course (as in your career), you are expected to take responsibility for your learning of new concepts.

Based on my experience teaching this course, the keys to learning are: 1) attending class; 2) reading the assigned readings before class; 3) doing the assigned homework on time; 4) asking questions when something is not clear to you; 5) preparing for the examinations by allocating periods of time during the two weeks prior to each examination for studying. Fulfilling these keys is your responsibility as a student in this course. If you fulfill your responsibility then you will become more accounting literate. Further, the extent to which you have fulfilled your responsibility as a student in this course will be reflected in your performance in the course (i.e. your final grade). **You will receive the grade that you have earned in this course.**

Course Objectives:

“Welcome to the strange new world of accounting for governmental and not-for-profit organizations! There are many new terms and concepts you will need to learn. ...governmental and not-for-profit organizations serve entirely different purposes in society than do business entities because such organizations are largely financed by taxpayers, donors, and others who do not expect benefits proportional to the resources they provide, management has a special duty to be accountable for how those resources are used in providing services. Thus, the need to report on management’s accountability to citizens, creditors, oversight bodies, and others has played a central role in shaping the accounting and reporting practices of governmental and not-for-profit organizations.

The student must demonstrate a working knowledge in the accounting for State and Local Governmental Units including General Funds, Special Revenue Funds, Enterprise Funds, Capital Project Funds, Debt Service Funds, Internal Service Funds, and Accounting for Nonprofit Organizations. A working knowledge is also gained of the accounting for other nonprofit organizations. The student will also gain knowledge of analyzing and recording of transactions in the general ledger, as well as the preparation of Governmental and Nonprofit Financial Statements.

Course Goals:

- 1) To study how Accounting supports the role of government and nongovernmental not-for-profit organizations (NPOs) in American society.
- 2) To prepare for the government accounting portion of the CPA exam.

Learning Outcome Objectives:

1. Demonstrate knowledge of Not-for-Profit Accounting including, but not limited to: distinguish exchange from non-exchange revenue transactions; record the various kinds of revenues typically received by nonprofits while recognizing donor restrictions, if any; record expenses according to purpose as well as 'natural classification'; describe how different transactions affect the various classes of nonprofit Net Assets; and prepare GAAP compliant Not-for-Profit Financial Statements.
2. Demonstrate knowledge of State and Local Government (SLG) Accounting including, but not limited to: describe the objectives of SLG reporting including the dual perspective of government-wide and fund statements; identify the measurement focus and basis of accounting for each fund category as well as government-wide reporting; record transactions commonly encountered in each fund type including accounting for tax revenues, capital expenditures, etc; record budgetary fund account entries including encumbrance related transactions; categorize fund balances according to GASB 34; and prepare fund and government-wide financial statements.
3. Demonstrate analytical and critical thinking skills at an advanced undergraduate level by applying knowledge acquired in the course to generate and evaluate solutions to governmental and nonprofit accounting issues.
4. Demonstrate the ability to work effectively in teams and communicate orally by effectively discussing problem solutions and relevant issues in class.
5. Demonstrate an understanding of ethical issues in the governmental and nonprofit environment by appropriately evaluating the ethical implications of accounting practice in the governmental and nonprofit sectors.

Grading:

You earn the grade that you receive. Final grades are based on the distribution of final points which will consist of the following inputs:

Mid-Term Exam	25.0%
Final Exam	25.0%
Homework Assignments (Connect)	20.0%
City of Smithville Project	25.0%
Pre-Class Quizzes (BS)	<u>5.0%</u>
Total	100.0%

Grading System

In determining grades, the following grade system is used:

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
C-	70-72	1.67
D+	67-69	1.33
D	60-66	1.00
F	0-59	0.00

Examinations:

The exams are posted well in advance so plan accordingly and mark the exam dates in your calendar. **The Mid-Term Exam will be available from 6am to 11:59pm on Thursday, March 2; The Final Exam will be available from 6am to 11:59pm on Wednesday, April 26. No makeup exams will be given.**

You should prepare for each examination by studying between 10 to 20 hours. These hours should be allocated over the two weeks prior to an examination and not the day and night before the examination. Research has provided evidence that a good night's sleep prior to an exam increases exam performance. You should use the learning objectives and homework questions and problems as a road map for what to expect on the examination. Focus on learning the concepts and the relationships among the concepts and you will do fine.

In preparing for exams, I suggest a **studying strategy** that I call the blank sheet of paper strategy. When you take an exam, the solution to an exam question that addresses a homework problem is essentially a blank sheet of paper that you must fill in. Therefore, I suggest that you study each problem well enough so that you can solve it (i.e., write out the solution) on a blank sheet of paper without looking at your notes. If you have to look at your notes to solve a problem, then record what information you had to look at and then go back and study that particular information. Repeat this process until you can solve the problem without having to look at your notes. At this point you are ready for the exam on that problem.

If you come up with questions during the process of your exam preparation then please contact me in person, by phone or by email. I would much rather hear from you before the exam when I can be of assistance than to hear from you after the exam when there is nothing I can do about your performance on the examination. After the exam, I can only help you by offering suggestions for improving your performance on the next exam. Please be sure to bring a calculator to each exam. Cell phone calculators will not be permitted.

Exams must be taken during the period when scheduled. Absences from a scheduled exam without prior approval may result in a grade of zero. Approval to be absent from an exam will only be granted in cases of personal emergency or illness. Written verification may be required. Those exams cancelled due to weather or other circumstances will take place at the next scheduled class meeting. Generally, there are no early or make-up exams.

Class Attendance:

There will be 13 regular class sessions. I will take attendance each class. Many students think that accounting is all about numbers and compare it to taking a math course. An accounting course is like a math course in that if you do not attend class and keep up then it becomes difficult to pass the course. I want all of you to experience the conditions that are necessary to have success in this course and attendance is one of those conditions. I know it is sometimes difficult to commute to class but to avoid disruptions, please allow time to arrive on time. At the beginning of class, I take attendance, make announcements, and go over any questions that you may have so it is important that you be present.

An accounting course is also like a math course because each step assumes that you have a general understanding of the prior step. An accounting course is unlike a math course because accounting is all about relationships and not about numbers. We will do some math in this class (e.g., addition, subtraction, division, and multiplication). Please focus on learning and understanding the concepts and the relationships among concepts because it is those relationships that determine the numbers.

Quizzes:

There will be weekly Pre-Class quizzes composed of True/False Questions in Brightspace for you to complete after every chapter is covered. No makeup quizzes will be allowed. The lowest score will be dropped. The Quizzes will be due prior to the Chapter Class Discussion.

Homework:

I will assign homework problems in **CONNECT** after each class along with the due date. If you are routinely doing the homework then you will be contributing to your ability to achieve your goal in terms of a grade in this course. For a class in which homework should have been completed I will answer all questions about the homework. I will set up a Discussion Forum which can be found under the “Start Here “Content area of Brightspace where you can post any questions that you may have. If your homework is submitted late, it will not be graded, and you will receive a zero! **I fully expect that you will have completed your homework assignment and you and your classmates will have questions about the homework, in which I will be happy to go over specific problems or questions in class.**

I design my exams so that the examination questions are like the homework. The implication of my exam design is that it is critical that you understand the material well enough to be able to do the homework both at the time it is assigned and come examination time! I reserve the right to make changes to the assigned homework with one class session notice.

If you are having problems with the homework or the course in general then you need to be doing several of the following things: 1) ask me questions in class; 2) make an appointment to see me if my office hours are not well suited to your schedule; 3) contact me by phone or email; 4) do not wait; We are all lifelong learners so asking questions, not seeking help when you need it, and experiencing some levels discomfort are normal. Further, as a college student if you are having problems and not pursuing these actions, you will hamper your learning and will not be getting the most value for your investment in time and money in taking this course!

City of Smithville Continuous Computerized Project

A great way to understand the GASB financial reporting model is to be actively engaged in learning through these “hands on” continuous problems for small government entities. We will be utilizing the City of Smithville supplement (available in **CONNECT** for downloading) which is a general ledger software in which you will record transactions in the appropriate general journals. Transaction analysis is the first and most important step in the accounting cycle of any organization. After journal entries have been recorded, the software conveniently posts changes to all accounts in general and subsidiary ledgers. From this point, you can preview trial balances, export them to a Microsoft Excel file and you will be

required to prepare assigned financial statements and upload them in Brightspace.

The transactions and instructions in this series are designated Chapter 2, Chapter 3, etc., corresponding to the chapters of Reck and Lowensohn, *Accounting for Governmental & Nonprofit Entities, 19th edition*.

A suggested sequence in being successful with the Project is as follows:

- 1) Read the assigned Chapters thoroughly and study the Journal Entries and Financial Statements.
- 3) Complete the Pre-Class Quiz.
- 2) Complete the Homework Assignment for the Chapter before attempting the Project requirements for that Chapter. Weekly project requirements will be posted in Brightspace under the Content Module labelled “City of Smithville Project Assignments”.
- 3) As you are recording the transactions in the Project, refer to the corresponding chapter in your textbook for examples.

If you are using a Mac product, please make sure that you save the file in the Excel format. Handwritten work will not be accepted!

COURSE POLICIES

Technology Support Center (Help Desk)

If you need technical support at any time during the course (especially concerning Brightspace), please contact the Technology Support Center:

Phone: 207-780-4029 or 1-800-696-4357

Email: help@maine.edu

- You need a maine.edu account to access most of our online resources. If you can't remember your account information, visit accounts.maine.edu or contact IT at 1-800-696-4357 and ask them to help you access your maine.edu account.
- The USM Portal (my.usm.maine.edu) can be used to reach your student email, Brightspace, MaineStreet and most other university online tools through a single website.
- If this is the first time you've used Brightspace, visit <https://courses.maine.edu>
- for instructions and help resources.

Computer Access

Participants will need a reliable PC or a Mac with the latest version of a web browser. In addition, you will need a broadband Internet connection (DSL or faster). Below is a suggested list of recommended software you may need to access electronic resources for this course.

Latest Versions of Web Browsers

- [Mozilla Firefox](#) (Windows / MacOS) - Recommend
- [Google Chrome](#) (Windows/MacOS) - Recommended
- [Safari](#) (MacOS - Update through the App Store)

Note that Brightspace and many other web-based applications used in USM courses do not work well in Microsoft's browsers, Edge and Internet Explorer.

Netiquette

Our text-based communication is vital in this course since it is the primary - and possibly only - way we will connect with each other. Please be careful and considerate in all your communications with each other and your instructor.

The online medium is poor at conveying tone. Consider what you are saying and remember that your intent might not be inferred by your readers (fellow students and instructors). Take a moment to re-read everything you write: assume that it will be taken in the worst possible light. And extend courtesy to others: assume the most charitable light possible. Both of these steps will make communication easier and far more civil.

Student Data Retention

Your maine.edu account is issued to you for as long as you are a student of this or any other University of Maine System campus. There are various limits on how long IT can retain data you have stored through this account depending on which services you have used. Below are the major points, but we encourage you to visit accounts.maine.edu for full details on maine.edu account policies.

Assignments and other work stored in Brightspace

Do NOT leave important academic work in old Brightspace courses. Each semester, all courses receive a fresh Brightspace page commonly referred to as a "shell." Course shells older than two years are automatically purged from the system, but sometimes instructors remove old course shells manually on their own. It is strongly recommended that you make backups of any work you have submitted to Brightspace before or shortly after your course ends. **Especially if your program requires you to maintain a portfolio of work you have done.**

Google Products

Your maine.edu account is also a fully functional Google Account with access to Gmail, Google Drive, and most of Google's other products. After leaving the university, either through graduation or simply not registering for courses, credit-earning students have 5 years before their maine.edu account is removed. The limit is 2 years for non-credit students. This includes files and email stored in Google's products using your maine.edu account. If this data is important to you, or if you need to retain it for a portfolio or future certification,

you must **make and maintain your own personal backups of these files**. Consider using Google Takeout (takeout.google.com) to backup this data prior to separating from the University.

ACADEMIC INTEGRITY / PLAGIARISM

“The academic community of the University of Southern Maine recognizes that adherence to high principles of academic integrity is vital to the academic function of the University.

Academic integrity is based upon honesty. All students of the University are expected to be honest in their academic endeavors. All academic work should be performed in a manner which will provide an honest reflection of the knowledge and abilities of each student. Any breach of academic honesty should be regarded as a serious offense by all members of the academic community.”

Everyone associated with the University of Southern Maine is expected to adhere to the principles of academic integrity central to the academic function of the University. Any breach of academic integrity represents a serious offense. Each student has a responsibility to know the standards of conduct and expectations of academic integrity that apply to academic tasks. Violations of academic integrity include any actions that attempt to promote or enhance the academic standing of any student by dishonest means. Cheating on an examination, stealing the words or ideas of another (i.e., plagiarism), making statements known to be false or misleading, falsifying the results of one's research, improperly using library materials or computer files, or altering or forging academic records are examples of violations of this policy which are contrary to the academic purposes for which the University exists. Acts that violate academic integrity disrupt the educational process and are not acceptable.

Evidence of a violation of the academic integrity policy will normally result in disciplinary action. A copy of the complete policy may be obtained from the office of Community Standards and Mediation, online at:

https://usm.maine.edu/sites/default/files/community-standards-mediation/Academic_Integrity_Policy%20PDF.pdf
or calling and requesting a copy at (207) 780-5242.

UNIVERSITY POLICIES AND RESOURCES

DISABILITY ACCOMMODATIONS

The university is committed to providing students with disabilities equal access to all university programs and services. If you think you have a disability and would like to request accommodations, please contact the Disability Services Center. Timely notification is essential. The Disability Services

Center can be reached by calling 207-780-4706 or by email dsc-usm@maine.edu. If you have already received a faculty accommodation letter from the Disability Services Center and would like to request accommodations for this course, please provide me with that information as soon as possible. Please make a private appointment so that we can review your accommodations together.

TUTORING AND WRITING ASSISTANCE

Tutoring at USM is for *all* students, not just those who are struggling. Tutoring provides active feedback and practice, and is available for writing, math, and many more subjects. Walk-in tutoring is available at the Glickman Library in Portland, the Gorham Library, and the LAC Writing Center. For best service, we recommend making an appointment at <https://usm.maine.edu/learningcommons/schedule-tutoring-appointment>. Questions about tutoring should be directed to Naamah Jarnot at 207-780-4554. Interested in becoming a more effective, efficient learner? Check out <https://usm.maine.edu/agile!>

HEALTH AND COUNSELING

Counseling is available at USM. The best way to schedule an appointment is by phone at 780-5411. More information is available at <https://usm.maine.edu/uhcs>.

RECOVERY ORIENTED CAMPUS CENTER (ROCC)

A peer support community for students in recovery from substance abuse and other mental health conditions is available at USM. More information may be found online at <https://usm.maine.edu/recovery> or by contacting ROCC at 207-228-8141.

NONDISCRIMINATION POLICY AND BIAS REPORTING

The University of Southern Maine is an EEO/AA employer, and does not discriminate on the grounds of race, color, religion, sex, sexual orientation, transgender status, gender expression, national origin, citizenship status, age, disability, genetic information or veteran's status in employment, education, and all other programs and activities. The following person has been designated to handle inquiries regarding non-discrimination policies: Amie Parker, Interim Director of Equal Opportunity, The Farmhouse, University of Maine Augusta, Augusta, ME 04333, 207.581.1226, TTY 711 (Maine Relay System). Incidents of discrimination or bias at USM should be reported to Associate Vice President for Student Affairs David Roussel at 207-780-5242.

STATEMENT ON RELIGIOUS OBSERVANCE FOR USM STUDENTS

Absence for Religious Holy Days: The University of Southern Maine respects the religious beliefs of all members of the community, affirms their rights to observe significant religious holy days, and will make reasonable accommodations, upon request, for such observances. If a student's religious observance conflicts with the academic experience, they should inform their instructor(s) of the class or other school functions that will be affected. It is the student's responsibility to make the necessary arrangements mutually agreed upon with the instructor(s).

TITLE IX STATEMENT

The University of Southern Maine is committed to making our campuses safer places for students. Because of this commitment, and our federal obligations, faculty and other employees are considered mandated reporters when it comes to experiences of interpersonal violence (sexual assault, sexual harassment, dating or domestic violence, and stalking). Disclosures of interpersonal violence must be passed along to the University's Deputy Title IX Coordinator who can help provide

support and academic remedies for students who have been impacted. More information can be found online at <http://usm.maine.edu/campus-safety-project> or by contacting Sarah E. Holmes at usm.TitleIX@maine.edu or 207-780-5767.

If students want to speak with someone confidentially, the following resources are available on and off campus: University Counseling Services (207-780-4050); 24 Hour Sexual Assault Hotline (1-800-871-7741); 24 Hour Domestic Violence Hotline (1-866-834-4357).

POLICY ON ACCEPTABLE CONDUCT IN CLASS SETTINGS

If a student substantially disrupts a class, the professor may ask the student to align with this policy on conduct in a class setting. If the student refuses, the professor may, at their discretion, ask the student to leave. If the professor takes this step, they must attempt to communicate with the student and provide informal counsel and advice. The professor may elect to notify their dean of the situation as well. If the student disrupts the class again, the professor may, at their discretion, provide a written notification to the student, describe the offending behavior, and refer the student's case to the appropriate academic dean and notify the dean of students that an official student conduct code violation has occurred [<https://usm.maine.edu/community-standards-mediation/conduct-process>].

COVID FACE COVERING REQUIREMENT

Per USM and the University of Maine System, all students, faculty, and staff members are required to wear a face covering, including during all face-to-face classes. Resident students are exempted from this requirement when in their own room in the residence hall. Students seeking additional exceptions from this requirement should refer to the DISABILITY ACCOMMODATIONS section of this syllabus. <https://www.maine.edu/together/community-guidance/everyone/>

Course Repeat Policy

Any student who has enrolled in this course more than twice must, before continuing in this course, complete and have approved by the Department Chair, a "course condition form" available from the School of Business academic advising office. Failure to do so may result in course credit disqualification. (Also, reference "Repeated Courses" in the USM Undergraduate Catalog).

Website:

This course will use Brightspace as the primary course website (i.e., Connect is a second site but only used for homework). The address is <https://courses.maine.edu>

It is your responsibility to use and monitor the information posted on the website in order to facilitate your performance in the course and to stay informed of any postings related to changes in the course (e.g., homework changes, reading changes, weather impacts). This site will also contain the power point slides I use in class and the solutions to any exercises that are completed in class.

Class Sessions:

Each class session will have the following parts. **First**, I will take attendance. **Second**, I will ask if there are any questions about the course or in general. **Third**, if there are any questions on any of the assignments or prior topics, please ask them so I can answer them. We have a lot of material that I would like to cover but it makes no sense to push on to new material if you do not understand the old material. If I do not get questions regarding the assigned homework in class then I will assume that you understand it. Thus, it will be fair game for me to expect that you will be able to answer similar questions and work through similar problems on the examinations.

Fourth, I will lecture on the chapter that has been assigned for that class, so please be prepared in having read the chapter! We will do some exercises in class and go over them so that you will be prepared to complete the homework assignments for that particular chapter. The solutions for the Exercises and Problems that are completed in class will be posted on Brightspace after each class. Again, I expect questions so if you do not understand something or if I am leaving you behind, it is your responsibility to and ask a question.

Course Outline:

The reading assignment should be read prior to the class under which it is listed. Homework assignments will be posted in CONNECT with a due date that will be prior to the following class session. **I reserve the right to change homework assignments. Any changes will be announced in class and posted on Brightspace. All announcements posted in BRIGHTSPACE will also be sent to your USM email address. It is your responsibility to check your USM emails on a daily basis.** There are learning objectives listed in your textbook for each chapter. These objectives are learning outcomes for each class session. You should be able to successfully meet each objective by the time you have completed your assigned homework. I will use these objectives and the homework to design the exams.

**ACC 416 0001
Spring 2023
TENTATIVE SCHEDULE**

Date	Chapter/Topic	Homework Assignments and Quizzes with due dates will be posted in Brightspace.
Jan. 18	Class Administration Introduction to Accounting and Financial Reporting for Governmental and Non-Profit Entities	Register the Access Code for CONNECT Read Chapter 1 Chapter 1 Quiz Chapter 1 Assignment in Connect

Jan. 25	Principles of Accounting and Financial Reporting for State and Local Governments	Read Chapter 2 Chapter 2 Quiz Chapter 2 Assignment in CONNECT
Feb. 1	Governmental Operating Statement Accounts; Budgetary Accounting	Read Chapter 3 Chapter 3 Quiz Chapter 3 Assignment in CONNECT
Feb. 8	Accounting for Governmental Operating Activities-Transactions and Financial Statements	Read Chapter 4 Chapter 4 Quiz Chapter 4 Assignment in CONNECT
Feb. 15	Accounting for General Capital Assets and Capital Projects	Read Chapter 5 Chapter 5 Quiz Chapter Assignment in CONNECT
Feb. 22	Accounting for General Long-term Liabilities and Debt Service.	Read Chapter 6 Chapter 6 Quiz Chapter 6 Assignment in CONNECT
Mar. 1	MID-TERM EXAM (Online) Accounting for the Business-type Activities of State and Local Governments	Chapters 1-6 A single sheet of notes double sided can be used as a reference during the Exam. Exam will be available from 6am on Thursday March 2 from 6:00am to 11:59pm. Read Chapter 7 Chapter 7 Quiz Chapter 7 Assignment in CONNECT
Mar. 8	Accounting for Fiduciary Activities-Custodial and Trust Funds	Read Chapter 8 Chapter 8 Quiz Chapter 8 Assignment in CONNECT
Mar. 15	SPRING BREAK	NO ASSIGNMENTS DUE
Mar. 22	Financial Reporting of State and Local Governments	Read Chapter 9 Chapter 9 Quiz Chapter 9 Assignment in CONNECT

Mar. 29	Non-for-Profit Organizations – Regulatory, Taxation, and Performance Issues	Read Chapter 13 Chapter 13 Quiz Chapter 13 Assignment in CONNECT
Apr. 5	Accounting for Not-for-Profit Organizations	Read Chapter 14 Chapter 14 Quiz Chapter 14 Assignment in CONNECT
Apr. 12	Accounting for Health Care Organizations	Read Chapter 16 Chapter 16 Quiz Chapter 16 Assignment in CONNECT
Apr. 19	TBD	Catch Up, Recap of Course. & Review of Final Exam
Apr. 26	Final Exam (Online)	Chapters 7,8,9,13,14,15,16 A single sheet of notes double sided can be used as a reference during the Exam. Exam will be available from 6am to 11:59pm on Wednesday, Apr. 26