

**Bergen Community College**  
**Division of Business, Arts and Social Sciences**  
**Department of Business, Accounting and Finance**  
**Departmental Policy Syllabus**  
**ACC-115 GOVERNMENT and NOT FOR PROFIT ACCOUNTING**

<b>Semester and Year</b>	
<b>Course and Section</b>	
<b>Meeting Days/Times</b>	
<b>&amp; Room</b>	
<b>Instructor</b>	
<b>Office Location</b>	
<b>Office Hours</b>	
<b>Phone</b>	
<b>E-Mail Address</b>	

<b>Course Description</b>	<p>ACC-115 Government and Non for Profit Accounting  This course provides the student with the foundations of accounting for governmental and not-for-profit entities. It introduces the students to accounting standards and those applications to governmental and not-for-profit entities. Emphasis is placed on fund accounting, budgeting, financial reporting, and accounting procedures.</p> <p>3 Credits (2 lecture hrs. 2 lab hrs.)  Prerequisite[s]: none</p>																																		
<b>Student Learning Objectives And Means of Assessment</b>	As a result of meeting the requirements of the course, students will be able to:																																		
		<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 60%;">Student Learning Objectives</th> <th style="width: 35%;">Means of Assessment</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Define fund accounting terms and concepts necessary to obtain an overview of financial reporting for non-business entities. Identify the sources of authoritative governmental and nonprofit accounting standards. Define the types of accounting funds</td> <td>Discussion questions, homework assignment, as well as, comprehensive objective, problem and/or essay type examinations</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Identify the content of governmental financial reports. Define the reporting entities. 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<b>Course Texts</b>	<u>Essential of Accounting for Governmental and Not-for Profit Organization</u> , 13th Edition, Paul Copley McGraw-Hill																										
<b>Writing and Critical Thinking Requirements:</b>	There is no specific writing requirement. Students are required to demonstrate critical thinking by demonstrating an ability to analyze data and solve problems based on various accounting and business situations.																										
<b>Grading And Assessment</b>	<p><b>Faculty members are encouraged to use multiple methods of assessment and to assess student learning frequently.</b> A midterm and final exam are not sufficient measures of student learning.  Some examples of assessment methods are:</p> <ul style="list-style-type: none"> <li>• Daily or weekly short quizzes</li> <li>• Unit exams (multiple choice, problems and/or essays – a mix is best) Use of True/False questions are prohibited.</li> <li>• Student presentations, group or individual (a topic from the text, results of research, etc)</li> <li>• Research reports or term papers either group or individual</li> <li>• Class participation (Note: class participation grades cannot be based solely on attendance but must reflect participation in discussion, responses to questions, etc., and should be recorded in the instructor’s grade book.)</li> </ul> <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td>Examinations</td> <td style="text-align: center;">10-60%</td> </tr> <tr> <td>Homework and In-class Exercises</td> <td style="text-align: center;">10-40%</td> </tr> <tr> <td>Projects and Presentations</td> <td style="text-align: center;">10-30%</td> </tr> <tr> <td>Class Participation</td> <td style="text-align: center;">0-10%</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table> <p><b>Competencies:</b>  In addition to meeting the overall objective cited above, there are additional student competencies that are desirable and should be encouraged throughout the entire educational experience. Some of these are:</p> <ul style="list-style-type: none"> <li>• Oral and written communication skills</li> <li>• Computer Literacy</li> <li>• Interpersonal Skills</li> <li>• Critical Thinking Skills</li> <li>• Problem Solving</li> </ul> <p>There are various ways in which we can meet our specific course objectives as well as to</p>	Examinations	10-60%	Homework and In-class Exercises	10-40%	Projects and Presentations	10-30%	Class Participation	0-10%	Total	100%																
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	enhance our students' competencies in these areas. Oral reports on related current events, topical coverage or explanations of problems and cases may be encouraged. Projects can be assigned where students prepare budgets, statements, etc. Written and/or oral communication skills <b>MUST</b> be applied. Group work is an effective tool to enhance several of these skills. Assigning problems/exercises/cases/independent research requiring the use of the Internet and word processing their responses may be desirable.																					
<b>BCC Attendance Policy:</b>	All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance and lateness policies and sanctions are to be determined by the instructor for each section of each course. These will be established in writing on the individual course outline. Attendance will be kept by the instructor for administrative and counseling purposes.																					
<b>Attendance Policy in this Course:</b>	It is at the instructor's discretion to institute an attendance policy. If a student will be penalized for absences and lateness, it is incumbent upon the instructor to include those provisions in the outline.																					
<b>Suspension Of Classes</b>	Students should refer to the Bergen Community College website for information about school/class cancellations.																					
<b>Other College, Divisional and/or Department Policy Statements</b>	<p><b>Office of Special Services</b> Special Note:</p> <ul style="list-style-type: none"> <li>Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services. To learn more about how to apply for services, please visit them at: 201-612-5270 or <a href="http://www.bergen.edu/pages/676.asp">http://www.bergen.edu/pages/676.asp</a>.</li> </ul> <p>Student and Faculty Support Services</p> <table border="1"> <tr> <td>The Distance Learning Office – for any problems you may have accessing your online courses</td> <td>Room C-334</td> <td>201-612-5581 <a href="mailto:psimms@bergen.edu">psimms@bergen.edu</a></td> </tr> <tr> <td>Smart Thinking Tutorial Service</td> <td>On Line at:</td> <td><a href="http://www.bergen.edu/library/learning/tutor/smart/index.asp">www.bergen.edu/library/learning/tutor/smart/index.asp</a></td> </tr> <tr> <td>The Tutoring Center</td> <td>Room L-125</td> <td>201-447-7908</td> </tr> <tr> <td>The Writing Center</td> <td>Room L-125</td> <td>201-447-7908</td> </tr> <tr> <td>The Online Writing Lab</td> <td>On Line at:</td> <td><a href="http://www.bergen.edu/owl">www.bergen.edu/owl</a></td> </tr> <tr> <td>The Office of Specialized Services (for Students with Disabilities)</td> <td>Room S-131</td> <td>201-612-5270 <a href="http://www.bergen.edu/oss">www.bergen.edu/oss</a></td> </tr> <tr> <td>The Sidney Silverman Library – Reference Desk</td> <td>Room L-226</td> <td>201-447-7436</td> </tr> </table> <p><b>Special Note on the Tutoring Center - The Henry and Edith Cerullo Learning Assistance Center</b> encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. The website of the Learning Assistance Center is located at <a href="http://www.bergen.edu/pages/2192.asp">www.bergen.edu/pages/2192.asp</a>. Tutoring services are available for this course in the Tutoring Center. I strongly recommend that you make use of those services as we progress through the semester. As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908. You can also make appointments for tutoring online through the BCC Virtual Campus, which is located at <a href="http://www.bergen.edu/pages/2864.asp">www.bergen.edu/pages/2864.asp</a>. Click on the link for the "Tutoring Appointment System."</p>	The Distance Learning Office – for any problems you may have accessing your online courses	Room C-334	201-612-5581 <a href="mailto:psimms@bergen.edu">psimms@bergen.edu</a>	Smart Thinking Tutorial Service	On Line at:	<a href="http://www.bergen.edu/library/learning/tutor/smart/index.asp">www.bergen.edu/library/learning/tutor/smart/index.asp</a>	The Tutoring Center	Room L-125	201-447-7908	The Writing Center	Room L-125	201-447-7908	The Online Writing Lab	On Line at:	<a href="http://www.bergen.edu/owl">www.bergen.edu/owl</a>	The Office of Specialized Services (for Students with Disabilities)	Room S-131	201-612-5270 <a href="http://www.bergen.edu/oss">www.bergen.edu/oss</a>	The Sidney Silverman Library – Reference Desk	Room L-226	201-447-7436
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**Optional policies:**  
 Examples of Optional policies:  
 Code of Student Conduct.  
 Statement on plagiarism and/or academic dishonesty.  
 Sexual Harassment statement.  
 Statement on acceptable use of BCC technology.  
 Statement on the purpose and value of faculty office hours.

**Course Outline and Calendar:** **Sample Format for Course Outline and Calendar**

**Note to Students:** The following Course Outline and Calendar is tentative and subject to change, depending upon the progress of the class.

Chapters	Date(s)	Topic
1		Introduction to Accounting and Financial Reporting for Governmental and Not-for –Profit Organizations
2		Overview of Financial Reporting for State and Local Governments
3		Budgetary Accounting for the General and Special Revenue Fund
		<b>Exam 1; Chapters 1-3</b>
4		Accounting for the General and Special Revenue Funds
5		Accounting for Other Governmental Fund Types: Capital Projects, Debt Service and Permanent
6		Proprietary Funds
		<b>Exam 2; Chapters 4-6</b>
7		Fiduciary (Trust) Funds, Interfund Transactions
8		Government-Wide Statements, Fixed Assets, Long-Term Debt
9		Accounting for Special Purpose Entities, Including Public Colleges and Universities
		<b>Exam 3; Chapters 7-9</b>
10		Accounting for Private Not-for-Profit Organizations
11		College and University Accounting – Private Institutions
12		Accounting for Hospitals and Other Health Care Providers
		<b>Exam 4; Chapters 10-12</b>
		<b>Comprehensive Final Exam</b>

**Course Activities**

Faculty is encouraged to use a variety of instructional techniques to encourage student learning. Research shows that straight lecture is not particularly effective. Lecture segments should be kept to a maximum of 20 minutes and be interspersed with other learning activities such as demonstration, question and answer, class discussion, group learning projects, student presentations, etc. In order to meet the needs of diverse learners, faculty is encouraged to supplement lectures with technology. (Note: if not assigned to a room already equipped with the technology, portable teaching stations equipped with a laptop computer and projection system is available from the library. Also, all classrooms have an Internet connection.)

Faculty is encouraged to incorporate the use of technology in their assignments and projects. Students have ample access to the Internet, as well as Microsoft Office in college labs. Accordingly, assignments using the Internet, Excel, Word and Power Point can be assigned.

**Other College, Divisional, and/or Departmental Policy Statements:**

**Statement on plagiarism and/or academic dishonesty:** Plagiarism and academic dishonesty are serious infractions which are dealt with by the Vice President. Students may want to become aware of our policy on plagiarism at <http://www.bergen.edu/pages1/Pages/2307.aspx>

**It is recommended that a policy for academic dishonesty be included in the outline**

