

# BA 219: GOVERNMENTAL ACCOUNTING (CRN 25257)

Linn-Benton Community College – Fall 2019

Three Credits / Meets TR 1:00-2:20 PM / MKH-211

**Instructor: Chris Ruderman**

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**OFFICE HOURS**

**M: 1:00 –1:50 pm**

**W: 1:00 – 1:50 pm**

**F: after 1:00 pm by appointment**

## REQUIRED TEXT AND MATERIALS:

1. Accounting for Governmental and Nonprofit Entities. Reck et al. 18<sup>th</sup> ed. 2019. McGraw Hill ISBN: 9781260259261
2. Calculator
3. Scantron answer sheets for Midterm and Final

**COURSE DESCRIPTION:** This course covers accounting theory and procedures for governmental and not-for-profit entities, including budgetary and expenditure control. It builds understanding of basic concepts like accountability, financial statements, and transactions such as recording budgets and property taxes.

**COURSE REQUIREMENTS:** Work assignments for this course will include end of chapter questions (T/F, multiple-choice, matching, Journal entries), and end of chapter quizzes of similar composition. Homework and Quizzes will be completed during assigned timeframes on McGraw Hill's "CONNECT" lab in support of the textbook. No credit will be given for late assignments.

**PARTICIPATION:** Participation in every class session is an essential element toward earning a passing grade. Attendance will be taken in each class, and each absence will result in a 35 point deduction from your final grade. Other deductions will be made for late arrivals and/or early departures. Please make every effort to be on time.

**GRADING:** Final course grades will be determined as follows:

Participation-----	18 classes x 35 pts. each----	630 =	10.30%	of final grade
Homework-----	17 @ 100 pts each -----	1,700 =	27.81%	of final grade
Quizzes-----	17 @ 100 pts each -----	1,700 =	27.81%	of final grade
Midterm on Ch's 1 – 9 (52 q's x 15.8 pts.) ----	822 =	13.44%	of final grade	
Final on Ch's 10 – 17 (41 q's x 20.04 pts.) ----	822 =	13.44%	of final grade	
CAFR Comprehensive Assignment -----	440 =	7.20%	of final grade	
		6,114 =	100.00%	

90-100% = A    80-89% = B    70-79% = C    60-69% = D    below 60% = F

**Note:** Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7<sup>th</sup>) week of the term to avoid receiving a failing grade. The course gradebook will be maintained in Moodle.

**SPECIAL ACCOMMODATIONS:** You should meet with your instructor during the first week of class if:

- You have a documented disability and need accommodations,
- Your instructor needs to know medical information about you, or
- You need special arrangements in the event of an emergency.

If you have not accessed services and think you may need them, please contact the LBCC Center for Accessibility Resources at 541-917-4789.

**LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws.

(for further information <http://po.linnbenton.edu/BPsandARs/> )

**Week One**

10/01 Class introduction, syllabus and text review, Chapter 1

10/03 Chapter 2.

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**Week Two**

10/08 Chapter 3

10/10 Chapter 4

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**Week Three**

10/15 Chapter 5 - CAFR comprehensive assignment explained.

10/17 Independent Study (no class). Begin work on CAFR comprehensive assignment

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**Week Four**

10/22 Chapter 6

10/24 Chapter 7

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**Week Five**

10/29 Chapter 8

10/31 Chapter 9

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**Week Six**

11/05 **Midterm on Chapters 1 - 9**

11/07 Chapter 10

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**Week Seven**

11/12 Chapter 11

11/14 Chapter 12

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**Week Eight**

11/19 Chapter 13

11/21 Chapter 14

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**Week Nine**

11/26 Chapter 15

11/28 *Thanksgiving Holiday - No Class*

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**Week Ten**

12/03 Chapter 16

12/05 Chapter 17 - CAFR reports due.

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**Final**

12/10 **Final Exam on Chapters 9 - 17 2:30 - 4:20 pm**

**McGraw Hill “CONNECT” ACCESS:**

<https://connect.mheducation.com/class/c-ruderman-reck-accounting-for-governmental--nonprofit-entities-18e---prebuilt-instructor-course>