

# COURSE SYLLABUS



COURSE TITLE: ACCT 330: Government & Non-profit Accounting

CLASS SECTION: D01

TERM: Winter 2022

COURSE CREDITS: 3

DELIVERY METHOD(S): On line using D2L

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here.

Learn more about Camosun's [Territorial Acknowledgement](#).

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

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*Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.*

## INSTRUCTOR DETAILS

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NAME: Ian Woodson

EMAIL: [woodsoni@camosun.bc.ca](mailto:woodsoni@camosun.bc.ca)

OFFICE: Virtual office hours via Collaborate

HOURS: Friday 10:30 AM TO 11:20 AM

*As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, do not hesitate to discuss them with me. Camosun College is committed to identifying and removing institutional and social barriers that prevent access and impede success.*

## CALENDAR DESCRIPTION

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In this course, students learn about the evolving role of not-for-profit and government organizations in society, and the implications on accounting, planning, and control. Students review and analyze relevant regulations and practices for effectively reporting and managing these institutions.

### PREREQUISITE(S):

C in ACCT 210

C in ACCT 220

## COURSE LEARNING OUTCOMES / OBJECTIVES

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Upon successful completion of the course, students will be able to:

- Investigate the characteristics and nature of not-for-profit and government organizations to analyze and evaluate them, and determine how they differ from for-profit organizations.
- Analyze and interpret selected provincial and federal legislation as it applies to accountability, financial management, and governance requirements.
- Research and apply Public Sector Accounting Standards and other Canadian Generally Accepted Accounting Principles in the preparation of financial statements.

- Evaluate government and not-for-profit management control systems which include budgeting, program analysis, auditing, and strategic management methods. Prepare a basic audit plan covering a financial control issue.
- Recognize and analyze non-profit and government risk factors and develop risk management tools to mitigate risk.
- Describe and analyze accountability and performance evaluation practices for assessment of effective stewardship

#### REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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There are three custom e-texts that are required for this course available through the bookstore The required textbooks are:

Title: *Not-for-Profit and Government Organizations Reporting*

Original work: *Advanced Accounting*, Updated Canadian Edition, Ch. 9 & 10

Author: Fayerman Publisher: Wiley

Title: *Non Profit and Government Accounting*

Original work: *Modern Advanced Accounting in Canada*, Eighth Edition, Ch. 12

Authors: Hilton & Herauf Publisher: McGraw-Hill

Title: *Public Sector Financial Reporting*

Original work: *Advanced Financial Accounting*, Seventh Edition, Ch. 11

Authors: Beechy, Trivedi, & MacAulay Publisher: XanEdu

#### COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

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The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

WEEK	DATES	Topic	Assigned Readings	Activities/Discussion/Due Dates
1	Jan 10-14	<b>Topic 1:</b> Course Introduction	See D2L	
2	Jan 17-21	<b>Topic 2:</b> Nature & characteristics of Not-for-Profit Organizations (NPOs) & History of relevant GAAP	See D2L	<b>Assignment 1 due in Assignments Sunday Jan 23</b>
3	Jan 24- 28	<b>Topic 3:</b> NPO Accounting & Reporting	See D2L	
4	Jan 31-Feb 4	<b>Topic 3:</b> Continued	See D2L	<b>Team exercise due in Assignments Sunday Feb 6</b>
5	Feb 7-11	<b>Topic 4:</b> NPO Planning and Budgeting	See D2L	<b>Quiz 1 in D2L Feb 11</b> <b>Assignment 2 available</b>

6	Feb. 14-18	Topic 5: NPO Governance & Accountability	See D2L	
7	Feb. 21-25	Reading Break	See D2L	Assignment 2 - (Excel spreadsheet) due in Assignments Sunday Feb 27
8	Feb 28-Mar 4	Midterm Exam On-line (Topics 1-5) March 4	See D2L	Team project (government) instructions available.
9	Mar 7-11	Topic 6: Government Accounting & Reporting	See D2L	Project Charter due in Assignments Sunday March 13
10	Mar 14- 18	Topic 6 (cont.)	See D2L	
11	Mar 21-25	Topic 7: Govt Financial Planning & Budgeting	See D2L	Quiz 2 in D2L March 25
12	Mar 28 - Apr 1	Topic 8: Govt Accountability & Performance Management	See D2L	Assignment 3 Build a Budget due in Assignments Sunday April 3
13	Apr 4 - 8	Topic 8: Continued	See D2L	Quiz 3 in D2L Apr 8. Team Project due in Assignments Sun. Apr 10
14	Apr.11-15	Review for Final exam		

Students registered with the Centre for Accessible Learning (CAL) who complete quizzes, tests, and exams with academic accommodations have booking procedures and deadlines with CAL where advanced notice is required. Deadlines can be reviewed on the [CAL exams page](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

## EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignments 1 and 3/ Quizzes 1-3 (best 4 out of 5)	15%
Assignment 2 (in Excel)	5 %
Midterm Exam in D2L	30 %
Discussion Board	5 %
Team Exercise and Project	10 %
Final Exam in class (see note)	35%
<b>Notes:</b> 1) <b>Assignment #2 is worth 5 % of the total mark and is mandatory. Assignments 1 and 3, plus Quizzes 1, 2 and 3 are equally weighted.</b>	<b>TOTAL</b> 100%

If you have a concern about a grade you have received for an evaluation, please come and see me as soon as possible. Refer to the [Grade Review and Appeals](http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information.  
<http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

## COURSE GUIDELINES & EXPECTATIONS

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Internet access, camera and microphone are required for this course as it is delivered completely on line. Portions of the course will be facilitated using Blackboard Collaborate - the link can be found within the course D2L site, under the Navigation Bar heading "Collaborate". No accounting software is required to be purchased for the course.

The Midterm exam and the Final exam will be taken on line using the course D2L site. Both exams will be remotely monitored so you will need to ensure you have a strong internet connection - it is recommended that you do not use a public internet connection for these exams

## SCHOOL OR DEPARTMENTAL INFORMATION

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**Assignment formatting.** The School of Business uses **APA style** for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <http://camosun.ca.libguides.com/apa7>.

- Where required by your instructor, submit all assignments into the D2L assignments by your last name.
- In text citations for quotes, paraphrasing, and references must be consistent with APA standards.
- Grammar, spelling, style and APA formatting, citations and referencing will be assessed in your mark.
- All submitted work must be properly referenced to sources where required by your instructor.
  
- Unless otherwise specified, you are to submit your own work, any work collaborated (unless permitted by the course) will be considered in violation of the college's Academic Integrity policy. See Camosun College (2021) [Academic Integrity Policy](#)

**Deadlines and exams.** You must submit your assignments on the due date or as announced. A grade of zero will be assigned to late submissions. There are no additional assignments or make-up exams of any kind if you performed poorly on an assignment, midterm or final exam.

- a) **EXAM DATES WILL NOT BE RESCHEDULED.** Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that must be submitted and then accepted by the instructor. Please advise your instructor promptly.
- b) Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.
- c) Medical notes must be dated, signed, and be written on letterhead or prescription paper imprinted with the physician's name and address. Notes are accepted from Physician (GP or medical specialist), Nurse Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

### **Student Absences from this Course – COVID-19 Update**

Camosun is committed to protecting the health and safety of all of our students and employees. At this time, the college has waived the requirement for a doctor's note for students who are required to self-isolate. If you are feeling unwell and unable to participate in class due to illness, you should contact your instructor to discuss your options. Where possible, alternative means of participating in the learning will be arranged. Students will not be academically penalized for such absences.

## STUDENT RESPONSIBILITY

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Enrolment at Camosun assumes that the student will become a responsible member of the College community. As such, each student will display a positive work ethic, assist in the preservation of College property, and assume responsibility for their education by researching academic requirements and policies; demonstrating courtesy and respect toward others; and respecting expectations concerning attendance, assignments, deadlines, and appointments.

## SUPPORTS AND SERVICES FOR STUDENTS

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Camosun College offers a number of services to help you succeed in and out of the classroom. For a detailed overview of the supports and services visit <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	<a href="http://camosun.ca/advising">http://camosun.ca/advising</a>
Accessible Learning	<a href="http://camosun.ca/accessible-learning">http://camosun.ca/accessible-learning</a>
Counselling	<a href="http://camosun.ca/counselling">http://camosun.ca/counselling</a>
Career Services	<a href="http://camosun.ca/coop">http://camosun.ca/coop</a>
Financial Aid and Awards	<a href="http://camosun.ca/financialaid">http://camosun.ca/financialaid</a>
Help Centres (Math/English/Science)	<a href="http://camosun.ca/help-centres">http://camosun.ca/help-centres</a>
Indigenous Student Support	<a href="http://camosun.ca/indigenous">http://camosun.ca/indigenous</a>
International Student Support	<a href="http://camosun.ca/international/">http://camosun.ca/international/</a>
Learning Skills	<a href="http://camosun.ca/learningskills">http://camosun.ca/learningskills</a>
Library	<a href="http://camosun.ca/services/library/">http://camosun.ca/services/library/</a>
Office of Student Support	<a href="http://camosun.ca/oss">http://camosun.ca/oss</a>
Ombudsperson	<a href="http://camosun.ca/ombuds">http://camosun.ca/ombuds</a>
Registration	<a href="http://camosun.ca/registration">http://camosun.ca/registration</a>
Technology Support	<a href="http://camosun.ca/its">http://camosun.ca/its</a>
Writing Centre	<a href="http://camosun.ca/writing-centre">http://camosun.ca/writing-centre</a>

If you have a mental health concern, please contact Counselling to arrange an appointment as soon as possible. Counselling sessions are available at both campuses during business hours. If you need urgent support after-hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.

## COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

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### Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc). If you have a disability, the [Centre for Accessible Learning](#) (CAL) can help you document your needs, and where disability-related barriers to access in your courses exist, create an accommodation plan. By making a plan through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started:

<http://camosun.ca/services/accessible-learning/>

### Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

### Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.1.pdf> for further details on how Camosun College monitors students' academic progress and what steps can be taken if a student is at risk of not meeting the College's academic progress standards.

### Course Withdrawals Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

### Grading Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

### Grade Review and Appeals

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

### Mandatory Attendance for First Class Meeting of Each Course

Camosun College requires mandatory attendance for the first class meeting of each course. If you do not attend, and do not provide your instructor with a reasonable reason in advance, you will be removed from the course and the space offered to the next waitlisted student. For more information, please see the "Attendance" section under "Registration Policies and Procedures"

(<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

### Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by virtue of serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal. Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> to learn more about the process involved in a medical/compassionate withdrawal.

### Sexual Violence and Misconduct

Camosun is committed to creating a campus culture of safety, respect, and consent. Camosun's Office of Student Support is responsible for offering support to students impacted by sexual violence. Regardless of when or where the sexual violence or misconduct occurred, students can access support at Camosun. The Office of Student Support will make sure students have a safe and private place to talk and will help them understand what supports are available and their options for next steps. The Office of Student Support respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.9.pdf> and [camosun.ca/sexual-violence](http://camosun.ca/sexual-violence). To contact the Office of Student Support: [oss@camosun.ca](mailto:oss@camosun.ca) or by phone: 250-370-3046 or 250-3703841

### Student Misconduct (Non-Academic)

Camosun College is committed to building the academic competency of all students, seeks to empower students to become agents of their own learning, and promotes academic belonging for everyone. Camosun also expects that all students to conduct themselves in a manner that contributes to a positive, supportive, and safe learning environment. Please review Camosun College's Student Misconduct Policy at <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

**Changes to this Syllabus:** Every effort has been made to ensure that information in this syllabus is accurate at the time of publication. The College reserves the right to change courses if it becomes necessary so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.