COURSE SYLLABUS

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

CLASS SECTION: D01

TERM: Fall 2023

COURSE CREDITS: 3

DELIVERY METHOD(S): Online asynchronous 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](#).

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

NAME: Kevin Kilpatrick

EMAIL: KilpatrickK@camosun.bc.ca

OFFICE: Virtual office hours via Zoom

HOURS: Email to set-up appointment

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

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

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 budget by object of expenditure for a government organization.
- 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

Computer and software requirements

a. The course will be delivered online using Camosun College's Desire2Learn ("D2L") platform which you can access at online.camosun.ca. For instructions for how to first access D2L, please see https://legacy.camosun.ca/services/its/student-accounts.html#domain_account

b. As a Camosun student, you qualify for a free Office 365 subscription. Please see details at http://camosun.ca/services/its/other-services.html. If you need to borrow a laptop, there is a limited supply that are loaned to students by Camosun College at the beginning of the term as well as short-term 4 hour loans are available. Please see details at https://camosun.ca/services/library/borrow

c. Your computer hardware and software need to meet the minimum standards set by Camosun http://camosun.ca/services/orientation/online-learning.html. For D2L, it is recommended that you use Chrome as your browser.

d. The midterm and final exam will be written via D2L.

   You require a strong internet connection, examination lockdown software, webcam and microphone on your laptop, and a second device with webcam or a full-length mirror as the examinations are supervised with examination protocols which will need to be assessed prior to the examination.

Textbooks

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

Title: *Not-for-Profit and Government Organizations Reporting* (referred to as Fayerman)
Original work: *Advanced Accounting*, Updated Canadian Edition, Ch. 9 & 10
Author: Fayerman   Publisher: Wiley

Title: *Non Profit and Government Accounting* (referred to as Hilton)
Original work: *Modern Advanced Accounting in Canada*, Tenth Edition, Ch. 12
Authors: Hilton & Herauf   Publisher: McGraw-Hill

Title: *Public Sector Financial Reporting* (referred to as Beechy)

Original work: *Advanced Financial Accounting*, Seventh Edition, Ch. 11
Authors: Beechy, Trivedi, & MacAulay   Publisher: XanEdu

A non-programmable calculator is required.

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

The following schedule and course components are subject to change with reasonable advance notice, by the instructor. Due dates are at 11:59 PM in Victoria, unless otherwise noted.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES

Week 1 September 5 - 10	Topic 1: Course Introduction
	
	Topic 2: Nature and Characteristics of NPOs
		Due September 8
		  - Quiz – Confirm your attendance
		  - Quiz – Sandbox Quiz
		  - Quiz – Academic Integrity
		  - Discussion board (introduction)
		  - Assignment – Exam Rules
		  - Assignment – Exam Identification
		  - Topic 1 MCQ Quiz – CPA Handbook
		
		Due September 10
		  - Assignment 1 – Topic 1 - Revisions

Week 2 September 11 - 17	Topic 2: Continued	Due September 17
		  - Discussion board (Donating)
		  - Topic 2 – MCQ Quiz
		  - Assignment 2 – Topic 2 - Revisions

Week 3 September 18 - 24	Topic 3: NPO Accounting and Reporting	Due September 24 - Discussion board (A debate)

Week 4 September 25 – Oct 1	Topic 3: Continued	Due October 1
		  - Topic 3 – MCQ Quiz
		  - Assignment 3 – Topic 3 - Revisions

Week 5 October 1 - 8	Topic 4: NPO Planning and Budgeting (encumberances)	Due October 8
		  - Discussion board (Budgeting)
		  - Topic 4 – MCQ Quiz
		  - Assignment 4 – Topic 4 - Revisions

Week 6 October 9 - 15	Topic 5: NPO Governance and Accountability	

Week 7 October 16 - 22	Topic 5: Continued	Due October 22
		  - Topic 5 – MCQ Quiz
		  - Discussion board (Good Governance)
		  - Assignment 5 – Topic 5 - Revisions

Week 8 October 23 - 29	Midterm exam	October 27
		  - 6 – 8 PM
		  - Topics 1 – 5

Week 9	Topic 6: Government	

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WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
October 30 – Nov 5	Accounting and Reporting	
Week 10 November 6 - 12	Topic 6: Continued	Due November 12 - Topic 6 – MCQ Quiz - Discussion board (A debate) - Assignment 6 – Topic 6 - Revisions
Week 11 November 13 - 19	Topic 7: Govt Financial Planning and Budgeting	Due November 19 - Topic 7 MCQ Quiz - Discussion board (Financial Management) - Assignment 7 – Topic 7 - Revisions
Week 12 November 20 - 26	Topic 8: Govt Accountability and Performance Management	
Week 13 November 26 – Dec 3	Topic 8: Continued	December 3 - Topic 8 MCQ Quiz - Discussion board (performance reporting) - Assignment 8 – Topic 8 Revisions
Week 14 December 4 – Dec 10	Final Exam Review	
Final Exam - TBD	Date and Time Set by Camosun College	Exam Period: December 11 to 19

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 noticed is required. Deadlines scan be reviewed on the CAL exams page. http://camosun.ca/services/accessible-learning/exams.html

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignments (lowest score dropped, only revisions earn mark)	9%
MCQ Quizzes (lowest score dropped, available after assignment revision complete)	9%
Participation (complete quizzes: attendance, sandbox, academic integrity, administrative; complete assignment exam rules, exam ID)	2%
Discussion Board Posts	5 %
Midterm Exam	35%
Final Exam	40%
TOTAL	100%

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

Students are required to confirm their identity and agree to abide by the posted exam rules to write the write the midterm and final exam.

COURSE GUIDELINES & EXPECTATIONS

All submitted work in this course for assessment is to be your own work. Please see the College-Wide Academic Integrity policy below regarding academic expectations and implications. Examinations are closed book and held at the time and date scheduled. Please see the School of Business policy below regarding missed examinations and assignments. For Camosun Online Learning Requirements please click on this link: http://camosun.ca/services/orientation/online-learning.html

SCHOOL OR DEPARTMENTAL INFORMATION

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.

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STUDENT RESPONSIBILITY

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

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 camosun.ca/services.

Support Service	Website
Academic Advising	camosun.ca/services/academic-supports/academic-advising
Accessible Learning	camosun.ca/services/academic-supports/accessible-learning
Counselling	camosun.ca/services/health-and-wellness/counselling-centre
Career Services	camosun.ca/services/co-operative-education-and-career-services
Financial Aid and Awards	camosun.ca/registration-records/financial-aid-awards
Help Centres (Math/English/Science)	camosun.ca/services/academic-supports/help-centres
Indigenous Student Support	camosun.ca/programs-courses/iecc/indigenous-student-services
International Student Support	camosun.ca/international
Learning Skills	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills
Library	camosun.ca/services/library
Office of Student Support	camosun.ca/services/office-student-support
Ombudsperson	camosun.ca/services/ombudsperson
Registration	camosun.ca/registration-records/registration
Technology Support	camosun.ca/services/its
Writing Centre	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills

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: https://camosun.ca/services/academic-supports/accessible-learning

Academic Progress

Please visit https://camosun.ca/sites/default/files/2023-02/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 https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit https://camosun.ca/registration-records/tuition-fees#deadlines.

Grading Policy

Please visit https://camosun.ca/sites/default/files/2021-05/e-1.5.pdf for further details about grading.

Grade Review and Appeals

Please visit https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf for policy relating to requests for review and appeal of grades.

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 (see policy). Please visit https://camosun.ca/services/forms#medical 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

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respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf and camosun.ca/services/sexual-violence-support-and-education. To contact the Office of Student Support: oss@camosun.ca or by phone: 250-370-3046 or 250-370-3841

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 https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf to understand the College's expectations of academic integrity and student behavioural conduct.

Looking for other policies?

The full suite of College policies and directives can be found here: https://camosun.ca/about/camosun-college-policies-and-directives

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.

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