

COURSE SYLLABUS



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

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

COURSE TITLE: ACCT 330: Government & NPO Accounting

CLASS SECTION: D01

TERM: Winter 2025

COURSE CREDITS: 3

DELIVERY METHOD(S): Online asynchronous using D2L

INSTRUCTOR DETAILS

NAME: Kevin Kilpatrick

EMAIL: Please use the D2L email system

OFFICE HOURS: Posted in D2L and by Appointment (Zoom)

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

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:

- Explain the unique characteristics and the evolving role of not-for-profit (NPO) and government organizations, including determining how they differ from for profit organizations and what their societal role encompasses.
- Analyze and interpret how selected provincial and federal legislation/regulations apply to accountability, financial management, operations, and governance of NPO's and government organizations.
- 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.
- 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 to assess the capacity of an NPO or government organization to achieve its mandate and goals.

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 on 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 using Respondus Lockdown Browser and Zoom.

Exams in this course will be online. Exams will be invigilated at a scheduled time via zoom using a microphone and webcam. You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You may also require a secondary device with webcam and microphone (i.e., a smartphone or tablet) that has the ability to run Zoom. Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

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

Other: A non-programmable calculator is required.

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 Jan 6 - 12	Topic 1: Course Introduction Topic 2: Nature and Characteristics of NPOs	Due Friday, Jan 10 <ul style="list-style-type: none"> - Quiz – Sandbox Quiz - Quiz – Academic Integrity - Quiz - Administrative - Discussion board (introduction) - Assignment – Exam Rules - Assignment – Exam Identification - Topic 1 MCQ Quiz – CPA Handbook Due Sunday, Jan 12 <ul style="list-style-type: none"> - Assignment 1 – Topic 1 - Revisions
Week 2 Jan 13 - 19	Topic 2: Continued	Due Sunday, Jan 19 <ul style="list-style-type: none"> - Discussion board (Donating) - Topic 2 – MCQ Quiz - Assignment 2 – Topic 2 - Revisions
Week 3 Jan 20 - 26	Topic 3: NPO Accounting and Reporting	Due Sunday, Jan 26 <ul style="list-style-type: none"> - Discussion board (A debate)
Week 4 Jan 27 - Feb 2	Topic 3: Continued	Due Sunday, Feb 2 <ul style="list-style-type: none"> - Topic 3 – MCQ Quiz - Assignment 3 – Topic 3
Week 5 Feb 3 - 9	Topic 4: NPO Planning and Budgeting (encumbrances)	Due Sunday, Feb 9 <ul style="list-style-type: none"> - Discussion board (Budgeting) - Topic 4 – MCQ Quiz - Assignment 4 – Topic 4 - Revisions
Week 6 Feb 10 - 16	Topic 5: NPO Governance and Accountability	Due Sunday, Feb 23 <ul style="list-style-type: none"> - Topic 5 – MCQ Quiz - Discussion board (Good Governance) - Assignment 5 – Topic 5 - Revisions
Week 7 Feb 17 - 23	Topic 5: Continued	Reading week
Week 8 Feb 24 – Mar 2	Midterm	Mar 2 (Sunday) <ul style="list-style-type: none"> - 4:30 to 6:30 PM - Topics 1 – 5
Week 9 Mar 3 - 9	Topic 6: Government Accounting and Reporting	Due Sunday, Mar 16 <ul style="list-style-type: none"> - Topic 6 – MCQ Quiz - Discussion board (A debate)

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
		Assignment 6 – Topic 6 - Revisions
Week 10 Mar 10 - 16	Topic 6: Continued	
Week 11 Mar 17 - 23	Topic 7: Govt Financial Planning and Budgeting	Due Sunday, Mar 30 <ul style="list-style-type: none"> - Topic 7 MCQ Quiz - Discussion board (Financial Management) - Assignment 7 – Topic 7 - Revisions
Week 12 Mar 24 - 30	Topic 7: Continues	
Week 13 Mar 31 – April 6	Topic 8: Govt Accountability and Performance Management	Due Sunday, April 6 <ul style="list-style-type: none"> - Topic 8 MCQ Quiz - Discussion board (performance reporting) - Assignment 8 – Topic 8 Revisions - MCQ Government Quiz (Topics 6 and 7) – to be written on April 6
Week 14 April 7 - 13	Final Exam Review	
Final Exam - TBD	Date and Time Set by Camosun College	Exam Period: April 14 – 25

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 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, excluding Assignment 3 (lowest score dropped)	8%
Assignment 3	4%
MCQ Quizzes, excluding MCQ Quiz Government (lowest score dropped)	8%
MCQ Quiz Government	4%
Participation (complete selected quizzes: sandbox, academic integrity, administrative; complete assignments: exam rules, exam ID)	2%
Discussion Board Posts	4%
Midterm Exam	30%
Final Exam	40%
TOTAL	100%

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>

Required completion: Enrollment in the course is dependent on successfully completing the Exam ID and Exam Rule assignment, as well as the Integrity Advocate course (and sharing the associated badge in D2L) and administrative quiz.

Evaluations - the Midterm and Final Exam are written using exam writing procedures commonly used in the School of Business. Students must agree to follow the exam writing procedures.

Final Exam – the exam will be scheduled sometime between April 14 and April 25 . Do not schedule holiday/vacation trips during this time as Exam dates are not at the discretion of the instructor and may occur at any date and time within the exam period set out by the College.

Chat GPT and other AI tools –

Any work submitted must be your own original work unless specifically noted in the instructions by your instructor. Any unpermitted use of generative artificial intelligence (AI), including ChatGPT, Claude, Copilot and Gemini, is prohibited and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the See Camosun College (2021) Academic Integrity Policy. <https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf> **AI cannot be used in exams.**

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) 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.

Academic Integrity. The School of Business is committed to promoting competence, professionalism and integrity in our students and developing their core skills to succeed throughout their academic programs and in their careers. The purpose of the Academic Integrity policy is to provide clear expectations of appropriate academic conduct and to establish processes for discipline in appropriate circumstances. It is your responsibility to become familiar with the content and the consequences of academic dishonesty.

- See Camosun College (2021) Academic Integrity Policy: "Students' Rights and Responsibilities".
- Acts of academic dishonesty include, but are not limited to:
- Using the exact words of a published or unpublished author without quotation marks and without referencing the source of these words.
- Duplicating a table, graph, or diagram, in whole or in part, without referencing the source.
- Paraphrasing the ideas of another person, whether written or verbal, without referencing the source.
- Providing answers to another student in any test, examination, or take-home assignment.
- Taking any unauthorized materials into an examination or test.
- Submitting the same paper or portions thereof for more than one assignment in different courses without the instructor's permission.

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with your instructor.

Accounting and Finance Students

Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <http://camosun.ca/cpa2b> for current events.

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

Academic Integrity

Students are expected to comply with all College policy regarding academic integrity; which is about honest and ethical behaviour in your education journey. The following guide is designed to help you understand your responsibilities: <https://camosun.libguides.com/academicintegrity/welcome>

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf> for Camosun's Academic Integrity policy and details for addressing and resolving matters of academic misconduct.

Academic Accommodations for Students with Disabilities

Camosun College is committed to achieving full accessibility for persons with disabilities. Part of this commitment includes arranging appropriate academic accommodations for students with disabilities to ensure they have an equitable opportunity to participate in all of their academic activities. If you are a student with a documented disability and think you may need accommodations, you are strongly encouraged to contact the Centre for Accessible Learning (CAL) and register as early as possible. Please visit the CAL website for more information about the process of registering with CAL, including important deadlines:

<https://camosun.ca/cal>

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 [Medical/Compassionate Withdrawals policy](#)). Please visit <https://camosun.ca/services/forms#medical> to learn more about the process involved in a medical/compassionate withdrawal.

Sexual Violence

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 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 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.