

# COURSE SYLLABUS



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

CLASS SECTION: D01

TERM: Winter 2024

COURSE CREDITS: 3

DELIVERY METHOD(S): Online asynchronous using D2L

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](#).

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## INSTRUCTOR DETAILS

NAME: Kevin Kilpatrick

EMAIL: Please use 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.*

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## 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

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## 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.

### 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](http://online.camosun.ca). For instructions for how to first access D2L, please see [https://legacy.camosun.ca/services/its/student-accounts.html#domain\\_account](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.

**Exams in this course will be online, invigilated live 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 will also require a secondary device with webcam and microphone (i.e. a smartphone or tablet). 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 January 8 - 14	Topic 1: Course Introduction  Topic 2: Nature and Characteristics of NPOs	Due Friday, January 12 <ul style="list-style-type: none"> <li>- Quiz – Confirm your attendance</li> <li>- Quiz – Sandbox Quiz</li> <li>- Quiz – Academic Integrity</li> <li>- Discussion board (introduction)</li> <li>- Assignment – Exam Rules</li> <li>- Assignment – Exam Identification</li> <li>- Topic 1 MCQ Quiz – CPA Handbook</li> </ul> Due Sunday, January 14 <ul style="list-style-type: none"> <li>- Assignment 1 – Topic 1 - Revisions</li> </ul>
Week 2 January 15 - 21	Topic 2: Continued	Due Sunday, January 21 <ul style="list-style-type: none"> <li>- Discussion board (Donating)</li> <li>- Topic 2 – MCQ Quiz</li> <li>- Assignment 2 – Topic 2 - Revisions</li> </ul>
Week 3 January 22 - 28	Topic 3: NPO Accounting and Reporting	Due Sunday, January 28 <ul style="list-style-type: none"> <li>- Discussion board (A debate)</li> </ul>
Week 4 January 29 – Feb 4	Topic 3: Continued	Due Sunday, February 4 <ul style="list-style-type: none"> <li>- Topic 3 – MCQ Quiz</li> <li>- Assignment 3 – Topic 3</li> </ul>
Week 5 February 5 - 11	Topic 4: NPO Planning and Budgeting (encumbrances)	Due Sunday, February 11 <ul style="list-style-type: none"> <li>- Discussion board (Budgeting)</li> <li>- Topic 4 – MCQ Quiz</li> <li>- Assignment 4 – Topic 4 - Revisions</li> </ul>
Week 6 February 12 - 18	Topic 5: NPO Governance and Accountability	Due Sunday, February 25 <ul style="list-style-type: none"> <li>- Topic 5 – MCQ Quiz</li> <li>- Discussion board (Good Governance)</li> <li>- Assignment 5 – Topic 5 - Revisions</li> </ul>
Week 7 February 19 - 25	Topic 5: Continued	
Week 8 February 26 – Mar 3	Midterm	March 1 (Friday) <ul style="list-style-type: none"> <li>- 6 – 8 PM</li> <li>- Topics 1 – 5</li> </ul>
Week 9 March 4 - 10	Topic 6: Government Accounting and Reporting	Due Sunday, March 17 <ul style="list-style-type: none"> <li>- Topic 6 – MCQ Quiz</li> <li>- Discussion board (A debate)</li> <li>- Assignment 6 – Topic 6 - Revisions</li> </ul>

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 10 March 11 - 17	Topic 6: Continued	
Week 11 March 18 - 24	Topic 7: Govt Financial Planning and Budgeting	Due Sunday, March 24 <ul style="list-style-type: none"> <li>- Topic 7 MCQ Quiz</li> <li>- Discussion board (Financial Management)</li> <li>- Assignment 7 – Topic 7 - Revisions</li> <li>-</li> </ul>
Week 12 March 25 - 31	Topic 7: Continued	
Week 13 April 1 - 7	Topic 8: Govt Accountability and Performance Management	Due Sunday, April 7 <ul style="list-style-type: none"> <li>- Topic 8 MCQ Quiz</li> <li>- Discussion board (performance reporting)</li> <li>- Assignment 8 – Topic 8 Revisions</li> <li>- MCQ Government Quiz (Topics 6 and 7)</li> </ul>
Week 14 April 8 - 12	Final Exam Review	
Final Exam - TBD	Date and Time Set by Camosun College	Exam Period: April 13 - 23

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, 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: attendance, sandbox, academic integrity, administrative; complete assignments: exam rules, exam ID)	2%
Discussion Board Posts	4%
Midterm Exam	30%
Final Exam	40%
<b>TOTAL</b>	<b>100%</b>

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

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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>

### Mandatory attendance:

This section of ACCT 330 requires mandatory attendance for the “first meeting” of the 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. **Mandatory attendance for the first class of this course is achieved through completion of the attendance quiz, due of Friday January 12<sup>th</sup>, 2024.**

## 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.

### 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

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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 [camosun.ca/services](https://camosun.ca/services).

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