

## **ACCOUNTING 2265**

### **Governmental and Not for Profit Accounting**

**This is an information sheet only, not the course syllabus.**

#### **COURSE DESCRIPTION**

An in-depth study of governmental and not-for-profit entity theory, practice and reporting issues. Emphasis on accounting principles relating to governmental agencies, colleges and universities; health care and not-for-profit organizations. Prerequisite: Accounting 2241 recommended.  
(3 credit hours)

#### **COURSE MATERIALS** **(REQUIRED)**

1. **Textbook: *Governmental and Nonprofit Accounting*, 8th Edition, Copley.**  
**ISBN: 978-0-07-337942-5**
2. **Wiley CPA Exam Review 2008 Financial Accounting and Reporting.** (Wiley CPA Examination Review Financial Accounting and Reporting)

#### **EVALUATION/GRADING**

<b>Activities</b>	<b>Points</b>
Exam I	150
Exam II	150
Exam III	150
Online Quizzes	200
CAFR Project	100
Comprehensive Project	100
<b>Total course points</b>	<b>850</b>

<b>Grade</b>	<b>Point Range</b>
A	765 - 850 and ALL class assignments completed
B	680 – 764 and ALL class assignments completed
C	595 – 679 and ALL class assignments completed
D	510 – 594 and ALL class assignments completed
F	Less than 510

#### **SATISFACTORY/FAIL OPTION**

The S/F grade option is available to students in this course. Contact the instructor or refer to the syllabus for details and conditions.

#### **INCOMPLETE GRADE POLICY**

If you may find that you are unable to complete the course by the end of the semester for some unavoidable reason you may request an Incomplete grade. Incomplete grades will only be given for extreme situations. Contact the instructor or refer to the course syllabus for details.