

Departmental Course Syllabus

Business Department * Academic Instruction Center Suite 325 **Revision:** Spring 2009
San Antonio College * 1300 San Pedro Avenue * San Antonio, TX 78212-4299

Course Number and Title: ACNT 2330 – Governmental Accounting

Credit Hours: 3

Instructor: Varies

Office: Varies

Phone Number: (210) 486-1414 **Fax:** (210) 486-1503

E-mail: Varies

Web Address: <http://www.accd.edu/sac/business>

Office Hours: To be posted by the individual instructor.

I. Catalog Description:

This course covers the basic concepts and techniques of fund accounting, financial reporting for governmental and not-for-profit entities, the accounting cycle for funds and account groups, and governmental and non-profit financial statements.

II. Pre-requisites, co-requisites and other requirements:

None

III. Text and/or Other Requirements:

Razek, Hosch and Ives. Introduction to Governmental and Not-For-Profit Accounting. 4th Edition

IV. Method of Presentation:

Lectures, class discussions, outside readings internet research, guest speakers, small group activities and/or individual assignments.

V. Course Content:

This course is a study of governmental accounting technical methods and theories in public finance. Overview of revenues and expenditures and the budget process in the public sector.

VI. Learning Outcomes:

Upon successful completion of this course, student will be able to:

Identify basic concepts of financial reporting, explain the major accounting differences between business and non-business organizations, describe the uses of various funds in the public sector, annual financial reports, audits, governmental accounting methods, analyze financial statements in an ethical and effective manner.

Evaluation – exams, comprehensive written research project, and/or oral presentation

SCANS

The following scans will be taught: allocates money (C2), maintains information (C6), participates as a team member (C9), reading (F1), writing (F2), arithmetic (F3), mathematics (F4), listening (F5), decision making (F8), problem solving (F9), reasoning (F12), manages money (C2), self-management (F16), integrity/honesty (F17).

VII: Course requirements and grade computation:

A. College Requirements:

1. A written comprehensive final examination, not to exceed three hours in length, shall be given at the end of each semester for each course at the regularly scheduled time. Any exceptions to these requirements must be approved by the appropriate dean. Other examinations are given at the discretion of the instructor.

A student who must be absent from a final examination should petition that instructor for permission to post pone the examination. A student absent without permission from a final examination is graded "F". Postponed examination result in a grade of "I". The final exam must be taken within 120 calendar days from the end of the semester or the grade automatically becomes an "F". (San Antonio College Bulletin, Faculty Handbook – January 1995)

B. Departmental Requirement:

Workload: Students are responsible for reading and studying each chapter PRIOR TO class lecture and discussion of the chapter. **THIS IS VERY CRITICAL.** Your success in this class is dependent upon your continued commitment to maintaining a daily study time outside the classroom. You must stay current.

C. Instructor Requirements:

Grading Scale:

| | | | | |
|---|---|----------|---|-----|
| A | = | 90 | - | 100 |
| B | = | 80 | - | 89 |
| C | = | 70 | - | 79 |
| D | = | 60 | - | 69 |
| F | = | Below 60 | | |

VIII: College Policies:

- A. San Antonio College does not discriminate on the basis of race, religion, color, national origin, sex, age, or disability with respect to access, employment programs or services.
- B. “Students are urged not to bring children to either a class or a lab. Minors under the age of twelve (12) must not be left unattended on campus.”
College Academic Council – April, 1998
- C. ADA Statement: “As per Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, if accommodation is needed contact the Office of DisABILITY Support Services, CAC 124C, Phone: (210) 733-2347”
- D. A Rapid Response Team exists for the purpose of responding to emergencies. If you have a disability that will require assistance in the event of a building evacuation, notify Disability Support Services, Chance Academic Center 124C, Phone: (210) 733-2347.
- E. Academic Dishonesty: Students may be subject to disciplinary proceedings resulting in an academic penalty or disciplinary penalty for academic dishonesty. Academic Dishonesty includes, but is not limited to cheating on a text, plagiarism and collusion. For additional information refer to the “Student Code of Conduct”: in the San Antonio College Bulletin.
- F. Students are required to silence all electronic devices (e.g., pagers, cellular phones, etc.) when in classrooms, laboratories and the library. College Academic Council, 01/2000.
- G. San Antonio College Attendance Policy: Regular and punctual attendance is required. A student absent for any reason is responsible for all work missed. Absences are recorded from the first day of class. A student absent the equivalent of two weeks of instruction, may be dropped by the instructor with a grade of “W.” Both tardiness and early departure from class are forms of absenteeism. The instructor establishes the policy with regard for each.
- H. San Antonio College is a smoke free campus.
- I. ACCD DPS Emergency Phone Numbers:
ACCD DPS Emergency Phone (210) 222-0911
ACCD DPS General Phone (210) 208-8099
ACCD DPS Weather Phone (210) 208-8189 -
(For information on college closures)

- J. Students must also abide by the policies, procedures, and rules set forth in the "Student Code of Conduct" and all other policies set forth in the San Antonio College Bulletin.
www.accd.edu/sac/sacmain/schedule/SAC_Bulletin_05-06.pdf

IX. Miscellaneous Information

1. Retention Period For Student Work, Exams, etc:

Student papers and exams will be retained for one semester after the completion of the course.

2. Business Department

For degree plans, general syllabi outlines, and other information on your current course and faculty, please visit the Business Department website at: <http://www.accd.edu/sac/business> or contact us at (210) 733-2700.

3. Business Computer Lab

The Business Computer Lab is a student lab that is open to any Business Department student majoring in any of the departments programs and/or taking any department course. For more information, please contact the BCL at (210) 785-6058 or visit us on the web at <http://www.accd.edu/sac/business/lab>.