



OWENS
COMMUNITY COLLEGE

Course Syllabus
SEMESTER

School of Business, Hospitality Management and Public Safety

Course Name:	Governmental Accounting
Course & Section Number:	ACC 240-XXX
Meeting Day(s) & Time(s):	
Credits:	3
Contact Hours:	3
Instructor's Name:	*
Office Hours & Location:	
On-line Hours:	
OCC Phone:	
OCC Email:	*
Additional Contact Information:	

*Please use only Owens email for course communications.

Catalog Description: Governmental Accounting provides a detailed study of accounting practices and procedures for non-profit organizations including governmental units and institutions, such as colleges, universities, charitable organizations, religious groups, and clubs.

Co-Requisites: NONE

Prerequisites: ACC102

Current Textbooks, Materials, Equipment (software/hardware requirements):

Accounting for Governmental & Nonprofit Entities 2025 Release; Reck; McGraw-Hill

[You](#) can get the text from the bookstore Loose Leaf + Access Card. Access code can also be purchased separately from the publisher's website.

Course Objectives:

1. To present an overview of the business environment and help nurture your ability to critically think as a management major.
2. To increase awareness of management's need to value an understanding of how business practices affect every aspect of their company's growth.

Student Learning Outcome:

Student will:

Outcome	Where Assessed
1. To identify the difference between fund accounting and GASB 34 presentation.	Cumulative Assessment Exam
2. To analyze and enter transactions for the various funds within the governmental unit.	Chapter 2,5,7 HW & Quiz
3. To identify the methods of accounting used for the various funds as well as GASB 34 presentation.	Chapters 1, 3, 7 HW & Quiz
4. To read a Comprehensive Annual Financial Report and know where certain items are from within the report.	Cumulative Assessment Exam
5. To understand the issues that are involved with the not-for-profit organizations and why they exist.	Cumulative Assessment Exam
6. To identify the record retention requirements for the non-profit organization as well as what is deemed for public inspection.	Chapters 10,11 Quizzes

Program Outcomes:

The following program outcomes are assessed in this course

Outcome	Where Assessed
3. Interpret financial information to make decisions, recognize and resolve problems and inaccuracies.	Cumulative Assessment Exam

Institutional General Education Competencies:

As a student at Owens Community College, you will take General Education courses as part of your degree program. While specific to the General Education courses, will be reinforced in many of your degree program major courses and may be measured in your capstone course(s) and others as identified.

Competency	Where Assessed
Think analytically, critically, and creatively.	Cumulative Assessment Exam

Academic Support

Disability Services Resource Center: If you have a disability or acquire one, you may be entitled to receive reasonable accommodations intended to assure you an equal opportunity to participate in and benefit from the program. To receive more information or to register for accommodations, please contact the Disability Resource Center at 567-661-7007, email disability@owens.edu, visit <https://www.owens.edu/disability/>, or stop by College Hall 124.

Tutoring Services: Owens Community College offers academic tutoring and assistance in a variety of subjects including: accounting, computing, economics, mathematics, science, and writing. For more information go to: <https://www.owens.edu/successcenters/>.

Counseling Services: Counseling Services provides assistance to students experiencing personal, educational, interpersonal/relationship, family, social, or psychological difficulties. If you feel you may benefit from this service, please contact them at counselingservices@owens.edu. More information is at <https://www.owens.edu/counseling/>.

Campus and Community Connections: The Center for Campus and Community Connections (College Hall 123) is a walk-in office created to provide retention support through resource stability initiatives and community connections. Go here for more information: <https://www.owens.edu/connection/> or contact connections@owens.edu

Owens Library: The Owens Library offers two locations (Toledo and Findlay) as well as online resources. For more information visit <https://www.owens.edu/library/>.

Students can find more information on campus resources, student support, student life, and security at this [link](#).

General Information

Student Code of Conduct: All students are expected to follow Owens Community College's [Student Code of Conduct](#), which includes academic honesty, encompassing plagiarism. See the [Board Policy](#) for more information.

Anti-Discrimination and Harassment & Title IX/Sexual Misconduct: All students, faculty, and staff are expected to follow Owens Community College's [4-17-Policy-Anti-Discrimination-Harassment.pdf](#) and the College's [Title IX Policy](#)/Sexual Misconduct Procedures and Guidelines. The College strictly prohibits and will not tolerate harassment, discrimination, intimidation, or hostile/offensive working or learning environments.

Religious Accommodations: A student seeking an accommodation for an absence permitted under Ohio's Testing Your Faith Act must provide the instructor with a written email notice with

the specific dates for an absence, and must do so not later than fourteen (14) days after the first day of instruction. Alternative accommodations are not retroactive, and no academic penalty will be imposed for an absence under the policy*. The request for an alternative accommodation will be kept confidential. Students with questions about a religious accommodation under Ohio's Testing Your Faith Act may contact the College's Office of Academic Affairs: provost@owens.edu

The policy may be found on the Owens website: [3358:11-2-63 Accommodation](#) for a Student Absence for the Observance of Religious Beliefs and Practices Policy

Document Collection: Throughout the semester, your instructors may ask for a variety of assignments including tests and/or quizzes for student learning of institutional general education competencies or program assessment. Please save all your class materials until the end of the semester.

Classroom Admittance: OCC classes shall only be attended by the officially registered OCC students or perspective students, instructor of record, guest lecturer, or substitute. Visitors are not permitted to be in the classroom and should not be invited to attend or participate in the class. See [FERPA](#) regulations for more information.

Use of AI Tools: This course requires you to complete various assignments that assess your understanding and application of the course content. You are expected to do your own work and cite any sources you use properly. You are not allowed to use any artificial intelligence (AI) tools, such as chatbots, text generators, paraphraser, summarizers, or solvers, to complete any part of your assignments. Any attempt to use these tools will be considered academic misconduct and will be dealt with according to the Owens Community College academic integrity policy. Students are expected to complete all work independently and without the assistance of AI-generated content. If you have any questions about what constitutes acceptable use of AI tools, please consult with the instructor *before* submitting your work.

Student Responsibilities & Instructor Expectations

Homework:

There will be a total of 8 homework assignments throughout the semester. *Homework assignment due dates are listed in the Assignment Calendar.* Each homework assignment is worth 10 points. Late homework will not receive credit. Students are encouraged to work independently on homework assignments. Homework will be done through the McGraw-Hill publisher's website CONNECT that is accessed with your username and password. You will register for CONNECT using the access code provided when you purchased your text, (it is bundled with your textbook) or you may purchase an access code during the registration process.

Quizzes:

There will be a total of 8 quizzes throughout the semester. Each quiz will consist of 15 multiple choice questions. The quiz due dates are included in the Assignment Calendar so as to allow for adequate preparation. Quizzes will be done through Connect.

Assessment Exam:

There will be an assessment exam during the final week of the semester. 50 multiple choice questions from chapters 2, 3, and 6. The due date is included in the syllabus. This exam will be completed through Connect.

Discussion Board Assignments:

There will be 8 discussion board assignments in total. Discussion posts are completed through the blackboard.

Case Studies:

There will be 3 case studies in total. Case Studies will be completed through the Blackboard. Case Study details and due dates are available on the blackboard.

Learn Smart Assignments (Extra Credit 30 Points):

There will be 8 Learn Smart assignments for extra credit. These assignments will be open throughout the semester. This is completed through Connect.

Make-up Policy:

Make-up exams will be given only at the discretion of the instructor, and *only* upon submission of a verifiable reason for missing the exam. A “reason” means extraordinary circumstances beyond the control of the student.

Please Note: DATE at TIME is the last day students can drop the course without receiving an official letter grade. Please consult with your academic advisor prior to end of semester to review options.

Grading Timeline:

Assignments that are submitted by the due date will be graded and returned/recorded in the grade center within 1 week. Assignments that are submitted after the due date may take up to 2 weeks before I am able to grade it

Course Participation and Communication:

- Dedicated and persistent participation is necessary to achieve the expected goals from this online course. Often, web courses can be more demanding than traditional courses because the student must read, comprehend the chapter material, use critical thinking and time management skills to accomplish the course goals satisfactorily. Student participation is crucial to success, so check e-mail, announcements, messages, assignments, and all other Blackboard areas regularly.
- For communication, you can e-mail me at EMAIL. Be sure to sign your email with your full name. Also, include the course number and section in the subject line. I will do my best to respond to your emails within 24 hours on weekdays and within 48 hours on weekends
- Problems with online participation or software should be directed to the Owens Computer HELP desk at 567-661-7120, and email/text me immediately to discuss and resolve the situation.

How Grades are Determined and Major Assignments

Evaluation Measure The grade points for the areas of work are as follows.	Student Learning Outcomes Assessed	Value
Homework Assignments (8 @ 20)	1-6	160
Quiz (8 @ 30)	1-6	240
Assessment Exam	1,4,5	100
Discussion Board Assignments (8 @ 20)	1-6	160
Case Studies (3 @ 75)	1-6	225
Total		885

The final course grade is to be computed using the following weights.

Evaluation Measure	Value	Student Learning Outcome Assessed
Homework Assignments (8 @ 20)	18%	1-6
Quiz (8 @ 30)	27%	1-6
Cumulative Assessment Exam	11%	1,4,5
Discussion Board Assignments (8 @ 20)	18%	1-6
Case Studies (3 @ 75)	26%	1-6

Grading Scale:

Percentage of Possible Points	Grade	Points
90-100%	A	797-885
80-89%	B	708-796
70-79%	C	620-707
60-69%	D	531-619
Below 60%	F	0-530

Please Note:

Discussion Board Assignments and case studies are completed through blackboard.

Homework Assignments, Quizzes, Assessment exam, and SmartBook (SB) Assignments are completed through Connect.

Assignment Calendar

Tentative Class Assignments:

Due Dates	Assignment Due
End of Week 1 DATE	CONNECT REGISTRATION
End of Week 2 DATE	CHAPTER 1 DISCUSSION DUE CHAPTER 1 HOMEWORK DUE CHAPTER 1 QUIZ DUE CHAPTER 1 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 3 DATE	NO ASSIGNMENTS ARE DUE
End of Week 4 DATE	CHAPTER 2 DISCUSSION DUE CHAPTER 2 HOMEWORK DUE CHAPTER 2 QUIZ DUE CHAPTER 2 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 5 DATE	CASE STUDY-1 DUE
End of Week 6 DATE	CHAPTER 3 DISCUSSION DUE CHAPTER 3 HOMEWORK DUE CHAPTER 3 QUIZ DUE CHAPTER 3 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 7 DATE	CASE STUDY-2 DUE
End of Week 8 DATE	CHAPTER 5 DISCUSSION DUE

	CHAPTER 5 HOMEWORK DUE CHAPTER 5 QUIZ DUE CHAPTER 5 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 9 DATE	CHAPTER 6 DISCUSSION DUE CHAPTER 6 HOMEWORK DUE CHAPTER 6 QUIZ DUE CHAPTER 6 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 10 DATE	CASE STUDY-3 DUE
End of Week 11 DATE	NO ASSIGNMENTS ARE DUE
End of Week 12 DATE	CHAPTER 7 DISCUSSION DUE CHAPTER 7 HOMEWORK DUE CHAPTER 7 QUIZ DUE CHAPTER 7 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 13 DATE	CHAPTER 10 DISCUSSION DUE CHAPTER 10 HOMEWORK DUE CHAPTER 10 QUIZ DUE CHAPTER 10 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 14 DATE	CHAPTER 11 DISCUSSION DUE CHAPTER 11 HOMEWORK DUE CHAPTER 11 QUIZ DUE CHAPTER 11 SMARTBOOK (5 POINTS EXTRA CREDIT)
End of Week 15 DATE	Catch up & review

<u>Final Exam Week</u>	EXTRA-CREDIT 'LEARN SMART' ASSIGNMENTS
Final Due Date DATE	ASSESSMENT EXAM DUE ON DATE

Disclaimer: The instructor reserves the right to amend this syllabus as deemed necessary and will communicate such amendment to the students in the course. Please note that while unlikely, there is a possibility courses might need to change the delivery method due to external issues like public health concerns, weather issues, etc. If this happens, the college will communicate any changes via email and/or other communication methods.