POINT 19 02 LOMA
NAZARENE UNIVERSITY

Fermanian School of Business

Government & Not-for-Profit Accounting (ACC 6040)

3 units

Summer 2025, Quad 1

	Instructor title and name: Ginelle Menzies, CPA, MAcc	**Cell Phone:** (619) 762-7194
	Meeting days/times/location: Fully Online	**E-mail:** gmenzies@pointloma.edu
	Final Exam: Online; Week ending July 6	**Office hours:** By Appointment Only

PLNU Mission

To Teach ~ To Shape ~ To Send

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service is an expression of faith. Being of Wesleyan heritage, we strive to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

Fermanian School of Business Mission

Character – Professionalism – Excellence – Relationships – Commitment - Innovation

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice.

COURSE DESCRIPTION

A study of accounting as it relates to not-for-profit organizations and government entities. Topics include common transactions and financial statements within a not-for-profit organization accounting system, taxation of not-for-profit organizations, fund accounting in government and nongovernment entities, governmental financial statements, and employee benefit accounting.

COURSE LEARNING OUTCOMES (CLO)

Upon completion of this course, students will be able to:

1. Exhibit an understanding of the different objectives, measurement focus, and basis of accounting of the government-wide financial statements and fund financial statements of state and local governments (PLO M1).
2. Describe accounting for not-for-profit organizations, differentiating between various types of organizations (PLO M1).
3. Examine financial reporting and accounting for not-for-profit organizations (PLO M1 & M4).
4. Analyze governmental fund transactions in order to prepare journal entries and create fund financial statements (PLO M1 & M4).
5. Compare not-for-profit accounting and for-profit accounting (PLO M1 & M4).

COURSE CREDIT HOUR INFORMATION

In the interest of providing sufficient time to accomplish the stated Course Learning Outcomes, this class meets the PLNU credit hour policy for a 3 unit class delivered over 8 weeks. It is anticipated that students will spend a minimum of 37.5 participation hours per credit hour on their coursework. For this course, students will spend an estimated 112.5 total hours meeting the course learning outcomes. The time estimations are provided in the Canvas modules.

REQUIRED TEXT

Essentials of Accounting for Governmental and Not-for-Profit Organizations, 15 edition
By Paul A. Copley with access to McGraw Hill's Connect digital platform

This course requires student access to the supplemental website for this textbook. Students are required to purchase a new textbook (digital or hard-copy) with the access code for McGraw Hill's Connect digital platform.

CONNECT

We will be using the McGraw Hill Connect online access for this course. Our Canvas course is linked directly with our course on Connect, so you do not need to register for the Connect course separately but should navigate to it from within Canvas modules and assignments. You will need your access code from the textbook to initially access Connect through Canvas. Please alert me as soon as possible if you have any issues.

ASSESSMENT

The approximate available course grade distribution is as follows:

Midterm Exams (2)	200 pts
Comprehensive Final Exam	200 pts
Pre-Lecture Chapter Quizzes (9)	90 pts
Post-Lecture Chapter Homework Assignments (9)	180 pts
Discussion Posts & Responses	150 pts
Government Case Study Project	100 pts
Not-for-Profit Financial Statement Analysis Project	80 pts

Midterms & Final Exam: The exams will be taken on Canvas using Honorlock, which is an academic honesty software. You must have Google Chrome installed on your computer and as the browser that you use when you take this exam. You must also have a webcam on your computer, as Honorlock requires this to proceed with the exam. There will be an Honorlock practice on Canvas before the first exam so that you can make sure the system is working. On the Midterms, questions may include Multiple-Choice or Problems based on text material, quizzes, lecture videos and/or homework assignments. The final exam will be comprehensive covering all chapters in the course. Exams **must** be taken by the due date listed on the syllabus. Each midterm exam is worth 100 pts (10% of your overall course grade), and the comprehensive final exam is worth 200 pts (20% of your overall course grade).

Quizzes: Quizzes on chapter material will be due at the beginning of each chapter and completed through Connect. No makeup quizzes will be given, and late submissions will **not** be accepted. Quiz scores are worth 10 pts each.

Homework: Homework assignments consist of questions and problems from the end of each chapter and will reinforce the most important chapter points. Submit only your original work for homework. Homework will be completed and submitted through Connect. Late homework assignments will incur a 50% late penalty, and no homework will be accepted after the exam on the chapter material. Homework scores are worth 20 pts each.

Discussion Posts & Responses: Each week there will be required discussions where students are required to interact with the chapter videos. In addition, there will be some learning reflection discussions to check in on what you are understanding and what you are struggling with, as well as what you need going forward. You are required to provide an initial post and two responses to the provided prompt for each discussion. Late discussion posts/responses will incur a 50% late penalty, and no discussion posts/responses will be accepted after the exam on the related chapter. Discussion posts & responses vary in point value and are worth 15% of your overall course grade.

Governmental Accounting Case Study: Students will complete a 5-part continuous case study problem related to a fictional City of Monroe that directly applies material learned in Chapters 4 – 8. This case study will be completed and submitted through Connect. Details and project instructions will be provided on Canvas, and late submissions will **not** be accepted. Each part of the case study is worth 20 points, for a total value of 100 pts (10% of your overall course grade).

Not-for-Profit Financial Statement Analysis Project: Students will compute and analyze an actual not-for-profit organization's financial ratios for recent fiscal periods, compare the ratios across periods, and answer related questions. Details and project instructions will be provided on Canvas, and late submissions will **not** be accepted. The financial analysis project is worth 80 pts (8% of your overall course grade).

GRADING

Students will be evaluated based on the following scale:

Percent	Grade	Percent	Grade	Percent	Grade
93.0-100	A	80.0-82.9	B-	67.0-69.9	D+
90.0-92.9	A-	77.0-79.9	C+	63.0-66.9	D
87.0-89.9	B+	73.0-76.9	C	60.0-62.9	D-
83-86.9	B	70.0-72.9	C-	0.0-59.9	F

INCOMPLETES AND LATE ASSIGNMENTS

All assignments are to be submitted/turned in when they are due—including assignments posted in Canvas and on Connect. No makeup quizzes or assignments will be given. Late quiz submissions, government case study problems, not-for-profit financial analysis project, or exams will **not** be accepted. Late homework assignments or discussion posts will incur a 50% late penalty and will

not be accepted after the exam on the chapter material. If a student is experiencing extraordinary circumstances or hardship, an extension on an individual assignment may be granted at the discretion of the instructor, **only** if the extension request is communicated prior to the assignment due date.

FINAL EXAMINATION POLICY

Successful completion of this class requires taking the final examination **on its scheduled day**. No requests for early examinations or alternative days will be approved.

PLNU ACADEMIC HONESTY POLICY

Students should demonstrate academic honesty by doing original work and by giving appropriate credit to the ideas of others. Academic dishonesty is the act of presenting information, ideas, and/or concepts as one's own when in reality they are the results of another person's creativity and effort. A faculty member who believes a situation involving academic dishonesty has been detected may assign a failing grade for that assignment or examination, or, depending on the seriousness of the offense, for the course. For all student appeals, faculty and students should follow the procedures outlined in the University catalog. See Graduate Academic & General Policies for definitions of kinds of academic dishonesty and for further policy information.

During the first week of class, you will be asked to submit an Academic Honesty Verification Statement. Submitting the statement is a requirement of this course. By submitting the Academic Honesty Verification Statement, you will be verifying all assignments completed in this course were completed by you.

Carefully review the Academic Honesty Statement below:

Statement: "In submitting this form, I am verifying all the assignments in this course will be completed by me and will be my own work."

PLNU ATTENDANCE AND PARTICIPATION POLICY

Students taking online courses with no specific scheduled meeting times are expected to actively engage throughout each week of the course. Attendance is defined as participating in an academic activity within the online classroom which includes, but is not limited to:

· Engaging in an online discussion
· Submitting an assignment
· Taking an exam
· Participating in online labs
· Initiating contact with faculty member within the learning management system to discuss course content

Note: Logging into the course does not qualify as participation and will not be counted as meeting the attendance requirement.

USE OF TECHNOLOGY

In order to be successful in your course, you'll need to meet the minimum technology and system requirements; please refer to the Technology and System Requirements information. Additionally,

students are required to have headphone speakers, microphone, or webcams compatible with their computer available to use for any online or hybrid classes. Please note that any course with online proctored exams require a computer with a camera (tablets are not compatible) to complete exams online. Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

SPIRITUAL CARE

Please be aware PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our students to encounter God and grow in their Christian faith.

At the Mission Valley (MV) campus we have an onsite chaplain who is available during class break times across the week. have questions for or a desire to meet or share any prayer requests with the onsite chaplain, you may email Dr. Sylvia Cortez Masyuk at scortezm@pointloma.edu. In addition, on the MV campus there is a prayer chapel on the third floor which is open for use as a space set apart for quiet reflection and prayer.

PLNU COPYRIGHT POLICY

Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the class may violate the law.

PLNU RECORDING NOTIFICATION

In order to enhance the learning experience, please be advised that this course may be recorded by the professor for educational purposes, and access to these recordings will be limited to enrolled students and authorized personnel.
Note that all recordings are subject to copyright protection. Any unauthorized distribution or publication of these recordings without written approval from the University (refer to the Dean) is strictly prohibited.

PLNU ACADEMIC ACCOMMODATIONS POLICY

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities in accordance with the Americans with Disabilities Act (ADA). Students with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center (EAC@pointloma.edu or 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will issue an academic accommodation plan (AP) that outlines allowed accommodations. The EAC makes accommodations available to professors at the student's request.

PLNU highly recommends that students speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course.
Accommodations are not retroactive, so clarifying with the professor at the outset is one of the best ways to promote positive academic outcomes.

Students who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. It is the student's responsibility to make the first contact with the EAC. Students cannot assume that because they had accommodations in the past, their eligibility at PLNU is automatic. All determinations at PLNU must go through the EAC process. This is to protect the privacy of students with disabilities who may not want to disclose this information and are not asking for any special accommodations.

STATE AUTHORIZATION

State authorization is a formal determination by a state that Point Loma Nazarene University is approved to conduct activities regulated by that state. In certain states outside California, Point Loma Nazarene University is not authorized to enroll online (distance education) students. If a student moves to another state after admission to the program and/or enrollment in an online course, continuation within the program and/or course will depend on whether Point Loma Nazarene University is authorized to offer distance education courses in that state. It is the student's responsibility to notify the institution of any change in his or her physical location. Refer to the map on State Authorization to view which states allow online (distance education) outside of California.

COURSE SCHEDULE AND ASSIGNMENTS

See Canvas Weekly Modules for details on the course schedule and assignments.

WEEK	DATE	TOPICS	ASSIGNMENTS	DUE
1	5/12/25 – 5/18/25	Course Introduction/ Chapter 1 Chapter 2	Course Introduction & Week 1 Overview	5/12/25
			Academic Honesty Verification Statement	5/12/25
			Chapter 1 Lecture Videos	5/13/25
			Discussion Post #1	5/13/25
			Chapter 2 Quiz & Lecture Videos	5/15/25
			Chapter 2 Practice Problem Videos & Homework	5/16/25
2	5/19/25 - 5/25/25	Chapters 3 & 4	Week 2 Overview	5/19/25
			Chapter 3 Quiz & Lecture Videos	5/20/25
			Chapter 3 Practice Problem Videos & Homework	5/21/25
			Chapter 4 Quiz & Lecture Videos	5/22/25
			Chapter 4 Practice Problem Videos & Homework	5/23/25
3	5/26/25 – 6/1/25	Chapter 5 Exam #1	Week 3 Overview	5/26/25
			Chapter 5 Quiz & Lecture Videos	5/27/25
			Chapter 5 Practice Problem Videos & Homework	5/28/25
			Discussion Post #2	5/28/25
			Exam #1: Chapters 1-5	5/31/25
4	6/2/25 – 6/8/25	Government Case Study Parts 1 & 2 Chapter 6	Week 4 Overview	6/2/25
			Case Study Part 1 (Chapter 4)	6/3/25
			Case Study Part 2 (Chapter 5)	6/4/25
			Chapter 6 Quiz & Lecture Videos	6/5/25
			Chapter 6 Practice Problem Videos & Homework	6/6/25
			Mid-Course Survey	6/8/25

5	6/9/25 – 6/15/25	Chapter 7 Government Case Study Parts 3 & 4	Week 5 Overview Chapter 7 Quiz & Lecture Videos Chapter 7 Practice Problem Videos & Homework Case Study Part 3 (Chapter 6) Case Study Part 4 (Chapter 7)	6/9/25 6/10/25 6/11/25 6/12/25 6/13/25
6	6/16/25 – 6/22/25	Chapter 8 Government Case Study Part 5 Exam #2	Week 6 Overview Chapter 8 Quiz & Lecture Videos Chapter 8 Practice Problem Videos & Homework Case Study Part 5 (Chapter 8) Discussion Post #3 Exam #2: Chapters 6-8	6/16/25 6/17/25 6/18/25 6/19/25 6/19/25 6/21/25
7	6/23/25 – 6/29/25	Chapters 10 & 11	Week 7 Overview Chapter 10 Quiz & Lecture Videos Chapter 10 Practice Problem Videos & Homework Chapter 11 Quiz & Lecture Videos Chapter 11 Practice Problem Videos & Homework	6/23/25 6/24/25 6/25/25 6/26/25 6/27/25
8	6/30/25 – 7/6/25	Not-for-Profit Financial Statement Analysis Project Final Exam	Week 8 Overview NFP Financial Statement Analysis Project Discussion Post #4 Final Exam: Cumulative with emphasis on Chapters 10 & 11	6/30/25 7/2/25 7/2/25 7/6/25

To learn this material: Focus your study efforts on understanding the material. Try not to simply memorize. Read each chapter before watching the lecture videos and attempting the chapter quizzes. The most effective study strategy to prepare for tests is to **thoroughly understand problems worked in lecture and videos** and assigned in the homework.

You must keep up with the assignments. Accounting is a subject that builds on the previous chapter material. **It is important to not fall behind.** If you are experiencing problems, please notify me immediately.