

Accounting

Course Number: 22:010:655

Course Title: Advanced Topics in Governmental Accounting

COURSE DESCRIPTION

This course provides in-depth coverage and discussion of currently relevant governmental accounting topics. It will allow students to further develop their analytical, decision-making, and written communication skills by learning about specific governmental accounting topics in detail and then doing a project or writing a research memorandum answering one or more questions about a topic.

COURSE MATERIALS

No books need to be purchased for this class. All GASB pronouncements and other guidance are available free on the GASB website, www.gasb.org ([Links to an external site.](#)). Students need to download documents from the GASB website and use the online version of the Governmental Accounting Research System (GARS). The basic view of GARS is free to all and requires no registration, but students are able to access the full professional version because of their affiliation with the Rutgers Business School. To access the [GARS site](#) ([Links to an external site.](#)), please login at the top of the page (FASB login). Use the following login credentials:

Username: ()

Password: ()

Articles and other materials accessed on the Internet or through the “Files” area of the course website also will be required. Individual assignments will discuss how to access these articles and materials.

Reference Material—Recommended, But Not Required: A current governmental accounting textbook may be useful for reference purposes, but is not required.

Canvas Online Course

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):

1. Governmental accounting knowledge. Master of Accountancy in Governmental Accounting graduates will have a command of governmental accounting theory and practice.
2. Critical thinking skills. Master of Accountancy in Governmental Accounting graduates will be able to understand complex financial situations and provide solutions to improve current financial practices.
3. Persuasive communication. Master of Accountancy in Governmental Accounting graduates will be effective communicators.

Students who complete this course will demonstrate the following:

1. Ability to integrate and apply governmental accounting concepts
2. Ability to identify issues and understand their implications
3. Ability to synthesize a variety of inputs into a comprehensive analysis
4. Ability to construct clear, concise, and convincing written communications.

This course will help students transition from focusing on what the accounting and financial reporting standards for state and local governments require to understanding *why* those standards developed as they did. Students will explore:

- The rationale behind major accounting pronouncements
- The process by which standards are developed
- How the public is included in the standards-setting process and the impact the public has on the final pronouncements
- The political aspects of standards setting.

Students who complete this course will demonstrate an ability to think analytically about accounting and financial reporting standards. Students will be able to make the connection between the requirements of accounting standards, on the one hand, and the objectives of financial reporting in general and the objectives of specific pronouncements, on the other hand.

Students develop these skills and knowledge by completing the readings and assignments and by participating in on-line discussions of a key issue in each unit.

PREREQUISITES

22:010:551: Governmental Accounting & Auditing.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

PREPARATION POLICY

Completion of assignments and discussions by required deadlines is essential. I will grade and return assignments as promptly as possible. No credit can be received for an assignment after the solution or the due date.

CONDUCT

Although there are no in-person meetings for this course, there is substantial interaction in the discussion threads between the professor and the students and among the students. It is expected that all posts to the threads will be professional and polite. The threads are an excellent opportunity to explore differences of opinion, as long as we treat one another respectfully. Use of inappropriate, disrespectful, or harassing language will not be tolerated.

GENERAL POLICIES AND GRADING POLICY

Student grades will be based on the following:

Threaded discussions	50%
Five Assignments	50%
Total Points	100%

The grading cutoffs used to determine the letter grades that I have used in the past are as follows:

Grade	Range
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A	90-100
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A- 88-89

B+ 85-87

B 80-84

B- 78-79

C+ 75-77

C 70-74

C- 68-69

D 60-67

F Below 60

Threaded discussion: Everyone is required to participate in each threaded discussion. Receiving full credit each week requires active participation in the thread. Active participation means not only posting your initial response, but also responding to questions from your fellow students and me, and posting responses of your own to your fellow students and me.

Each student must respond *at least two times* to each threaded discussion (except for the initial introduction thread): once to answer the question(s) and at least once more in response to a post by the professor or a fellow student. The initial posting should be completed by \textcircled{Q} (your local time), and your required additional comments no later than \textcircled{Q} (again, your local time). The only exceptions to this rule are in Unit 1—Week 1, which actually lasts almost two weeks:

- Unit 1 Introduce Yourself thread: Initial response by \textcircled{Q} ; additional responses are encouraged, but not required
- Unit 1 Discussion threads: Initial responses by \textcircled{Q} ; additional responses by \textcircled{Q} .

Participation in the threaded discussions is very important, representing 50% of the course grade.

I would like to see different people taking the lead in each threaded discussion. If you choose to respond later in the week...no problem, but it's not acceptable to just say, "I agree with everything that has been said already and have nothing else to add." There is always something else to add, even if it's raising another question pertinent to the topic being discussed.

Assignments: The individual assignments will include information about how to maximize your grade for an assignment.

Semester Schedule: We will have five units this semester, which will correspond to 14 weeks of class. The weekly assignments (readings and written) and threaded discussions open and close according to the following schedule:

	DUE ON	
	OPENS	CLOSES
Unit 1— Week 1	0	0
Unit 1— Week 2	0	0
Unit 1— Week 3	0	0
Unit 1— Week 4	0	0
		Assignment 1
Unit 2— Week 5	0	0
Unit 2— Week 6	0	0
		Assignment 2
Unit 3— Week 7	0	0
Spring Break	0	0
Unit 3— Week 8	0	0
		Assignment 3
Unit 4— Week 9	0	0
Unit 4— Week 10	0	0
		Assignment 4
Unit 5— Week 11	0	0
Unit 5— Week 12	0	0
Unit 5— Week 13	0	0
Unit 5— Week 14	0	0
		Assignment 5

Assignments are due for weeks 4, 6, 8, 10, and 14. Threaded discussions will occur during the other weeks of the semester.

Learning Methodology: You should begin the course by reading the introductory material found by clicking on “Getting Started.” When you begin a new unit, read the accompanying materials to gain an understanding of what we expect to accomplish in that unit. You will then note several items underneath the week's module. You should first click on the Readings for a particular week (for example, “Unit 1 – Week 1 Readings”). It will provide guidance on what will be done for that week. [SEP]

If you have a written assignment for a week, you will not have a reading assignment or discussion thread for that week. For example, you do not have a reading assignment or discussion thread for Unit 1 – Week 4, but you do have a written assignment. In that case, you should click on Unit 1 – Week 4 Written Assignment. You will have readings and threaded discussions for the other weeks. You generally should respond to the threaded discussion *after* you complete your readings for a week (and view the lecture or webinar, if applicable).

SUPPORT SERVICES

If you need accommodation for a ***disability***, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are ***pregnant***, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek ***religious accommodations***, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of ***gender or sex-based discrimination or harassment***, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link:
https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu> .

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu>/

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services: <http://rusls.rutgers.edu>/

Students experiencing difficulty in courses due to ***English as a second language (ESL)*** should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional ***academic assistance***, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rbc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.
- Students must sign, date, and return a statement declaring that they understand this syllabus.]