

Edison State Community College

ACC225S- Governmental & Non-Profit Accounting

Instructor: Ryan Knick

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Phone: Use email to contact instructor

Office Hours: By appointment

Credentials: Master in Business Administration, Management, Innovation & Change, Wright State University, 2018
Bachelor of Science in Accounting, Wright State University, 2010

Course Description: Accounting for non-profit entities, specifically state and local governmental entities, non-profit, nongovernmental colleges and universities, healthcare providers, and voluntary organizations. Prerequisite: ACC121S

Required Materials

- *Accounting for Government and Non-Profit Organizations* by Patton & Waymire, 3rd Edition
 - ISBN: **978-1-61853-6419** (includes MyBusinessCourse access code)
- HP10Bii+ Calculator (recommended; used in FIN119S)
- Access to MyBusinessCourse and Blackboard is required for all assignments

Course Objectives

Students will learn to:

- Prepare financial statements and reports for fund-based entities
- Recognize different fund types and encumbrances
- Apply Governmental Accounting Standards Board (GASB) requirements
- Understand Financial Accounting Standards Board (FASB) guidelines for nonprofit organizations
- Interpret budgeting and auditing procedures for government and nonprofit entities

Evaluation Breakdown

Grading Category	Points	Weight		Cumulative Points	% of Grade	Letter Grade
EOC Questions	360	17%		1908 - 2120	90 - 100 %	A
Homework Problems	330	16%		1696 - 1907.9	80 - 89.9 %	B
Quizzes	480	23%		1484 - 1695.9	70 - 79.9 %	C
Discussion Bds.	150	7%		1272 - 1483.9	60 - 69.9%	D
Service Learning	250	12%		1271.9 and below	59.9% and below	F
Job Fair Projects	200	9%				
Comparative Analysis	50	2%				
Comprehensive Project	300	14%				
Total	2120	100%				

Assignment Types

- **Textbook Readings & Practice**

Review each chapter in the e-book, narrated slides, and PowerPoint notes before starting assignments. No points awarded for this component.

- **End-of-Chapter Questions (EOC)**

Located in MyBusinessCourse. Three (3) attempts allowed per assignment. Final attempt determines score.

- **Practice Problems**

Assigned in MyBusinessCourse and may be repeated unlimited times. No grade assigned—intended for learning support.

- **Homework Problems**

Three (3) attempts per chapter in MyBusinessCourse. Final attempt is graded.

- **Comprehensive Project**

Multi-part applied assignment in MyBusinessCourse with three (3) attempts allowed.

- **Chapter Quizzes**

Located in Blackboard. Two (2) attempts per quiz; scores are averaged.

- **Discussion Boards**

Main post (250+ words) due Wednesday; three (3) peer responses

- **Comparative Analysis Paper**

Write a 500+ word paper comparing nonprofit vs. for-profit accounting. MLA format required.

- **Group Service-Learning Project**

Volunteer 15+ hours with a nonprofit accounting-related organization.

- Teams of up to two students
- Instructor approval required
- Begins Week 2, ends Week 12

- **Job Fair Project: Thursday, October 1, 3:30–5:00 PM (Attendance mandatory)**

Activities: Resume, elevator pitch, interview prep, reflection

Note: Non-attendance will result in a letter grade deduction and loss of project points

Student Expectations

- Read assigned chapters and complete all problems.
- Stay active in the course and access support materials in Blackboard.
- Communicate promptly with your instructor about questions or challenges or if you anticipate missing deadlines.
- Students are expected to adhere to the deadlines as posted in the class schedule.
- Follow Edison State's Academic Honesty Policy.

Ethical Use of AI

AI tools may support learning—such as brainstorming, revising reflections, or formatting—but must not replace your own effort.

- All graded work (quizzes, discussion boards, practice sets, etc.) must reflect your understanding.
- Submitting AI-generated work without meaningful personal input violates academic integrity and earns a zero.
- Use AI as a guide, not a substitute. Integrity matters.

Notes:

- The instructor reserves the right to modify this syllabus at any time.
- Refer to your class schedule for assignments and due dates.
- See *Syllabus Part II Addendum* for additional student support services.

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AI POLICY - All coursework for this class must be authored solely by you. While limited use of generative AI tools like ChatGPT is permitted for brainstorming, outlining ideas, or checking grammar and style, AI-generated submissions—including drafts, full sentences, paragraphs, or entire assignments—are strictly prohibited and will be treated as academic misconduct. Any approved AI assistance must be properly documented and cited, in alignment with the college's academic honesty policies. If you're unsure about permitted usage, please ask for clarification before proceeding

ACCOMMODATIONS /ACCESSIBILITY AND DISABILITY SUPPORT SERVICES POLICY

Edison State Community College will make reasonable accommodations for students with documented disabilities. If you believe you may need an accommodation based on the impact of a disability, contact the instructor privately with your self-identification letter. If you do not have a self-identification letter, contact Accessibility and Disability Support Services by emailing accessibilitysupport@edisonohio.edu or by calling 937.381.1548. Accessibility and Disability Support Services is located on the Piqua Campus in Room 160. For additional information, visit <https://www.edisonohio.edu/services-support/accessibility-disability-support-services>

TESTING YOUR FAITH ACT POLICY - Edison State Community College is committed to providing an environment respectful of students' beliefs. Students are permitted to be absent for up to 3 days each semester based on their faith, religion, or spiritual belief system with no academic penalty. Students must complete the Testing Your Faith Act Accommodations Form, <https://www.edisonohio.edu/services-support/registration-records>, located in "Forms" and provide a copy to their individual faculty within 14 days from the start of the course. The entire policy can be found in the student handbook at <https://www.edisonohio.edu/services-support/student-resources>.

TITLE IX STATEMENT - Anti-Discrimination, Harassment and Bullying

It is the policy of the College to maintain a learning environment free from bullying, discrimination, sexual harassment or sexual violence. Title IX federal law protects students, employees and third parties with a relationship to the college. All Edison State Community College employees are required to report all knowledge of incidents that violate the Title IX policy to the Title IX Coordinator or Deputy Title IX Coordinator immediately. Student and employee confidential consultation is available through the Coordinator of Health and Wellness Services. Title IX Policy and procedure language as well as contact information for the Coordinator of Health and Wellness, Title IX Coordinator and Deputy Title IX Coordinator can be found at www.edisonohio.edu/TitleIX/.

TUTORING SERVICES - All Edison State students are eligible to receive free tutoring and learning support services through our Tutoring Center. Available services include Edison State tutors, both online and in-person, covering a wide variety of courses including various levels of math and paper reviews, online tutoring through OhioLINK eTutoring, distraction-reduced study rooms, and the use of Tutoring Center resources including subject-specific and general study guides. For more information on tutoring services, visit the Tutoring Center in the Library, email us at tutoringcenter@edisonohio.edu, call 937-778-7959, or visit our webpage at <https://www.edisonohio.edu/tutoring-center/>

ACC225S Governmental & Non-Profit Accounting

Week	Date	Chapter/Subject	Readings & Practice Problems	Assignments: Homework	Other	Due Date
1	8/24/2026	Chapter 1, Governmental and Nonprofit Accounting Environ. & Characteristics	Chapter 1	EOC Questions: MC1-10:19; Quiz	Discussion Board #1– Life Journey Career Readiness Resume Writing	Post Due Wed 8/26/2026; Reply Due 8/30/2026
2	8/31/2026	Chapter 2, The Use of Funds in Governmental Accounting	Chapter 2 Practice: P2-45; P2-48	EOC Questions: MC2-12:30; E2-42; Quiz; and Problem: P2-44	Career Readiness Resume Writing	Sun, 09/6/2026
3	9/7/2026	Chapter 3, Budgetary Considerations in Governmental Accounting	Chapter 3 Practice: P3-46; P3-47	EOC Questions: MC3-16:29; E3-30 Quiz; and Problem: P3-42	Career Readiness Interviewing Skills & 3-Minute Personal Pitch	Sun, 09/13/2026
4	9/14/2026	Chapter 4, An Introduction to General and Special Revenue Funds	Chapter 4 Practice: P4-46; P4-47	EOC Questions: MC4-12:30 Quiz; and Problem: E4-38	Discussion Board #2 - Legal and administrative constraints Career Readiness Mock Interview Prep & Scheduled	Post Due Wed 9/16/2026; Reply Due 9/20/2026
5	9/21/2026	Chapter 5, General & Special Revenue Funds	Chapter 5 Practice: E5-35:38 & E40:43	EOC Questions: MC5-15:33 Quiz; and Problem: P5-46	Career Readiness Mock Interview Week	Sun, 09/27/2026
6	9/28/2026	Chapter 6, Capital Projects Funds, Debt Service Funds, & Permanent Funds	Chapter 6 Practice: E6-45, E6-48, E6-49, E6-51; P6-53	EOC Questions: MC6-21:42 Quiz; and Problem: P6-58	MANDATORY- Career Fair at Piqua Campus, Thursday, October 1, 3:30-5 PM	Sun, 10/4/2026
7	10/5/2026	Chapter 7, Proprietary Type Funds	Chapter 7 Practice: E7-31; P7-38 (part a) P7-42	EOC Questions: MC7-10:25 Quiz; and Problem: E7-36	Career Readiness Job Fair Reflection Paper	Sun, 10/11/2026
8	10/12/2026	Chapter 8, Fiduciary Funds	Chapter 8 Practice: E8-40, E8-42, E8-44; E8-48, E8-49	EOC Questions: MC8-19:38 Quiz; and Problem: P8-52	DB #3 – Revenue Forecasting Challenges	Post Due Wed 10/14/2026; Reply Due 10/18/2026
9	10/19/2026	Chapter 9, Reporting Principles & Preparation of Fund Financial Statements	Chapter 9 Practice: E9-39; E9-49	EOC Questions: MC9-19:30 & MC9-32:38 Quiz; and Problem: E9-45		Sun, 10/25/2026
10	10/26/2026	Chapter 10, Government-Wide Financial Statements	Chapter 10 Practice: P10-42; P10-45	EOC Questions: MC10-12:27 Quiz; and Problem: P10-46		Sun, 11/1/2026
11	11/2/2026	Chapter 11, Analysis of Financial Statements and Financial Position	Chapter 11 Practice: E11-22, E11-24, E11-26, E11-27; E11-29	EOC Questions: MC11-14:21 Quiz; and Problem: P11-40		Sun, 11/8/2026
12	11/9/2026	Non-Profit vs. For-Profit Comparison Analysis			Non-Profit vs. For-Profit Comparison Analysis	Sun, 11/15/2026
13	11/16/2026	Chapter 13, Accounting for Nonprofit Organizations	Chapter 13 Practice: E13-31, E13-37, E13-39	EOC Questions: MC13-16:30 Quiz; and Problem: E13-33		Sun, 11/22/2026
14	11/23/2026	Comprehensive Project – Croton City, Part A/B	Chapter 1 thru 5	Appendix A; Part A & B		Sun, 11/29/2026
15	11/30/2026	Comprehensive Project – Croton City, Part C/D	Chapter 6 thru 9	Appendix A; Part C & D		Sun, 12/6/2026
16	12/7/2026	Comprehensive Project – Croton City, Part E	Chapter 10	Appendix A; Part E		Fri, 12/11/2026

Note: The Instructor reserves the right to amend, adjust, or otherwise modify this outline at any time.

- Discussion Board Main Posts Due Wednesday and Responses are Due on Sunday.