

LINFIELD COLLEGE
BUS 464 GOVERNMENTAL AND NONPROFIT ACCOUNTING
Robert Daoust

INSTRUCTOR:

Robert Daoust home office phone: (503) 723-3075 (West Linn, Oregon) e-mail: use Web CT e-mail

REQUIRED TEXT: Governmental and Not for Profit Accounting:

Theory and Practice. 8th edition by Robert J. Freeman, Craig Shoulders, Gregory S. Allison. Prentice Hall 2006 ISBN 0-13-185129-2.

**COURSE DESCRIPTION:**

The course is an overview and introduction to accounting and reporting for state, local governments, federal, and not for profit organizations.

PREREQUISITE: BUS 260 Financial Accounting

COURSE OBJECTIVES:

This course is to introduce students to the field of governmental and not for profit accounting. The course includes the essential characteristics of the financial operation and accounting of:

- a. state and local government
- b. voluntary and health and welfare organizations
- c. health care organizations
- d. colleges and universities

INSTRUCTOR BIOGRAPHY:

Robert Daoust MBA, MS

- a. Routine teaching in accounting and finance for Linfield College since January 1988.
- b. 15 years experience in not for profit accounting as V.P. for Finance for Marylhurst University.
- c. 12 years experience in health care accounting and finance.
- d. 5 years experience in governmental accounting as Project Director for Riverdale School District.

METHODS OF EVALUATION

Course grade: The final course grade will be determined by the following:

(1) chapter quiz and homework 30%; (2) Research Paper 40%; (3) Final Exam 30%.

Research paper: Specifics

(1) minimum of 7 pages double space and 12 font size plus a cover sheet and a list of references (at least 5) at the end of the paper.

(2) grading criteria includes neat, logical flow, timely submitted on the due date (5 points lost if late), correct length, correct number of references, and appropriate topic. Suggestion on topic for paper: read & summarize 2 chapters not covered on the syllabus or summarize financial statements or the budget of a local city, county, state department, or a school district.

Grading scale: A = 90-100 B = 80-89 C = 70-79 D = 60-69 F = below 60

Note: use of "+" or "-" is at the discretion of the instructor.

COURSE POLICIES

Incomplete grade:

An Inc or (I) is given only in emergency situations. The student must request an Incomplete in writing and must obtain the permission of the instructor. All uncompleted work must be completed within the time limits established. If you simply don't turn in the assignments or the final exam, your course grade will be calculated with the missed points counting for 0 points.

Academic honesty: Cheating and plagiarism will not be tolerated. Any student found engaging in either of these activities at any point in the course will receive a failing grade for the assignment and/or for the entire course and may be subject to further college sanctions.

Return of course materials: The instructor retains the final exam.

Students with disabilities: Students with documented disabilities who may need accommodations, who have emergency medical information that the instructor should know of, or who need special arrangements, should contact the instructor as early as possible but no later than the first week of the term.