Professor Kevin M. Bronner  
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Office Hours: Call or email for appointment.

Course Objective: The course objective is to develop each student's understanding of basic governmental accounting. The skills acquired by all students will allow them to understand the development of governmental accounting, and to work with the fund structures used by governments.

Transactional analysis showing how events are accounted for using Excel is examined weekly in the class in an accounting lab setting. The labs are the basis for the two required examinations. The course will use an accounting text, and a State of New York annual report. We will also conduct research on recent GASB issues from Gasb.org.

Additional readings may be required during the course at the instructor's discretion. The instructor reserves the right to modify the course topic schedule in keeping with the pace of the class. However, regardless of any changes made by the instructor in the schedule of topics, all reading and written assignments will be due on the dates indicated on this syllabus unless otherwise indicated in writing from the instructor.

Grading: Test #1 (40%), Test #2 (40%), class paper due on November 13, 2014 (10%), participation in class discussions (10%). Students are expected to attend all class sessions and to contribute to class discussions. Tests #1 and #2 will be open book and two hours in length and will focus in on accounting problems using Excel. (No other computer programs/devices can be used during the exam).

The class paper requires the students to develop a not to exceed 10 page paper (double spaced) concerning the accounting policies used by the government. Students must obtain a financial report for a local government and analyze the accounting policies. The 10 page paper plus the financial report must be submitted. Critical analysis must be used in the paper.

Books and Course Materials:  
"State of New York Basic Financial Statements and Other Supplementary Information for Fiscal Year Ended March 31, 2014" ([www.osc.state.ny.us](http://www.osc.state.ny.us)).

“Governmental Accounting in New York State Introduction to Governmental Accounting,” and "Accounting and Reporting Manual.” Office of the State Comptroller. (To be supplied).

UAlbany Blackboard documents also available.

**COURSE SESSIONS:**

**#1 Thursday Aug. 28:** Syllabus, and Paper Discussion. Basic accounting concepts.


**#4 Thursday Sep 18:** General and Special Revenue Funds. Freeman and Shoulders Chapter 3.

No Class: September 25 University Classes Suspended

**#5 Thursday Oct. 2:** Budgetary Accounting. Freeman and Shoulders Chapter 4.

**#6 Thursday Oct. 9:** Revenues Accounting. Freeman and Shoulders Chapter 5.

**#7 Thursday Oct. 16:** Expenditure Accounting and test review session. Freeman and Shoulders Chapter 6.

**#8 Thursday Oct. 23 Test #1. (2 hours using Excel, 40% of grade).**

**#9 Thursday Oct 30:** Capital Projects Accounting. Freeman and Shoulders Chapter 7.

**#10 Thursday Nov.6:** Debt Service Funds and Account Groups. Freeman and Shoulders, Chapters 8-9.


**#12 Thursday Nov. 20:** Internal Service Fund Accounting -Freeman and
Shoulders Chapter 11. Also, Trust fund accounting Chapter 12.

No Class: November 27 University Classes Suspended

#13 Thursday Dec. 4: Trust and Agency Funds continued. Freeman and Shoulders Chapter 12.

#14: Thursday Dec. 11: Exam #2 (40% of Grade)