

Eastern Oregon University Course Syllabus

Number of Course:

ACCT 502

Name of Course:

Governmental Accounting and Auditing

Catalog Description:

This course studies fund accounting under Generally Accepted Accounting Principles (GAAP). It emphasizes the new and major pronouncements of the Governmental Accounting Standards Board (GASB) and provides an overview of governmental auditing by examining the Government Auditing Standards, promulgated by the U.S. General Accounting Office (GAO). Single Audit requirements for state and local governments are also covered.

Credit Hours:

3

Instructor:

TBD

Required Texts or Suggested Materials:

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

Prerequisites:

Admission to Graduate School and Admission to MAcc Program, or Consent of Instructor

Learning Outcomes:

1. Interpret and translate GASB pronouncements and standards.
2. Interpret and translate Government Auditing Standards.
3. Discuss and apply principles of fund accounting.
4. Assess Single Audit requirements and demonstrate an understanding of when they apply to state and local governments.

Course Requirements:

(Assignment requirements will be added when assignments are determined.) Late work will generally not be accepted. Exceptions may be made on a case-by-case basis at the instructor's discretion.

Means of Assessment:

Assessments	Percent of Total Grade	Course Learning Outcomes	Program Learning Outcomes
Individual Assignments	TBD	CLO 1-4	PLO 1-3

Grading Policies:

Grade Letter:	Percentage:
A	94-100
A-	90-93
B+	87-89
B	84-86
B-	80-83
C+	77-79
C	74-76
C-	70-73
D	60-69
F	<60

Brief Outline of Course:

Week:	Outline:
Week One	TBD
Week Two	TBD
Week Three	TBD
Week Four	TBD
Week Five	TBD
Week Six	TBD
Week Seven	TBD
Week Eight	TBD
Week Nine	TBD
Week Ten	TBD

Writing Center Statement:

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate

and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

Classroom Decorum:

[Insert text here]

Academic Misconduct Policy:

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

Accommodations/Students with Disabilities Policy:

Any student who feels they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

Disclaimer:

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

Prepared By:

Brooke Stout, CPA MSA

Date:

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