



**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**Summer Session Income**  
No.: A-08

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General:

Student tuition and fee revenues for summer sessions are prorated to the appropriate fiscal years on the basis of summer session class time applicable to each fiscal year. Income generated from a summer session course may be recognized in two separate fiscal years. Revenues applicable to a subsequent fiscal year are credited to a deferred income account at June 30 each year.

Example:

A course offered with three weeks in one fiscal year and three weeks in the subsequent fiscal year will have one half of the student fee revenue recognized as income in the first fiscal year and the remaining half recognized as income in the subsequent fiscal year.

Normally, an analysis and resulting journal entry is performed by each MAU at fiscal year end to record the deferral.

Wages earned through June 30 by instructors paid in a lump sum at the end of the session are recorded as an accrued payroll liability and charged to expense at fiscal year end.