

9-Core (sig)

FORMAT 6

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(email electronic copy to fysenat@uaf.edu)

REQUEST FOR CORE ORAL INTENSIVE DESIGNATOR

SUBMITTED BY:

Department	Accounting	College/School	School of Management
Prepared by	H Charles Sparks	Phone	474-5037
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See <http://www.uaf.edu/uafgov/faculty/cd> for a complete description of the rules governing curriculum & course changes.

1. COURSE IDENTIFICATION:

Dept	Acct	Course #	F414	No. of Credits	3.0
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COURSE TITLE Governmental & Nonprofit Accounting

Existing Course	Y	New Course Pending Approval*	
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*Must be approved by appropriate Curriculum Council.)

2. EMPHASIS DESIRED: (See Guidelines for Oral Intensive Designator)

Group (medium or large class)	
Public (medium or large class)	
Public (small class)	
Public (large class) "O/2"	X

3. CURRENT CATALOG DESCRIPTION AS IT APPEARS IN THE CATALOG: including dept., number, title and credits

ACCT F414 Governmental and Nonprofit Accounting
3 Credits
Offered Fall or Spring
Accounting for governmental units, public schools, colleges and universities, health care providers, voluntary health and welfare organizations and other nonprofit organizations.
Prerequisites: ACCT F362; ACCT F452. (3+0)

JUSTIFICATION FOR ACTION REQUESTED

The purpose of the department and campus-wide curriculum committees is to scrutinize course designator applications to make sure that the quality of UAF education is not lowered as a result of the proposed change. Please address this in your response. This section needs to be self-explanatory. Use as much space as needed to fully justify the proposed change and explain what has been done to ensure that the quality of the course is not compromised as a result.

Department desires to add a ½ oral component to this course to further enhance graduates communication skills while reinforcing the course's core concepts to students. Students will make oral presentations of topics relevant to governmental and nonprofit accounting in addition to written assignments, a comprehensive case and examinations.

The attached syllabus must clearly reflect the following basic elements for the **ORAL COMMUNICATION** emphasis requested. Please note them directly on the syllabus, using the corresponding letter. (See Guidelines in this manual.)

GROUP (medium or large class) (Regularly enrolling at least 12 students)

- A 15% of the final grade based on oral communication
- B 1 ongoing, integrated group project with 5-8 students
- C 2 presentations (minimum of 5 minutes per member)
- D Question & Answer period for both presentations
- E Group and Individual grading
- F Instructor Evaluation/Feedback on all presentations

PUBLIC (medium or large class) (Regularly enrolling at least 12 students)

- A 15% of the final grade based on oral communication
- B 3 presentations (minimum of 5 minutes each)
- C Question & Answer period for both presentations
- D Instructor Evaluation/Feedback on all presentations

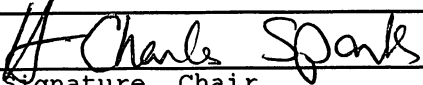
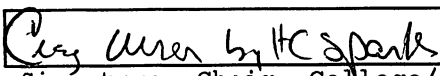
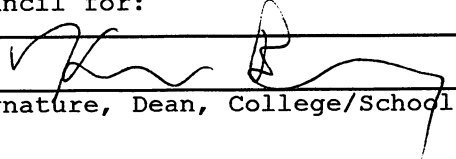
PUBLIC (small class) (Regularly enrolling less than 12 students)

- A 15% of the final grade based on oral communication
- B 2 presentations of 20 minutes with Question & Answer or
3 presentations of 10 minutes with Question & Answer
- C Instructor Evaluation/Feedback on all presentations

PUBLIC (large class) (Regularly enrolling 20 or more students)
"O/2"

- A 7.5% of the final grade based on oral communication
- B 1 presentation (minimum of 5 minutes), and
- C 1 presentation of 8-10 minutes with Question & Answer
- D Instructor Evaluation/Feedback on all presentations

APPROVALS:

	Date <u>12/18/12</u>
Signature, Chair, Program/Department of:	
	Date <u>12/18/12</u>
Signature, Chair, College/School Curriculum Council for:	
	Date <u>12/18/12</u>
Signature, Dean, College/School of: <u>SOM</u>	

ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBMISSION TO THE GOVERNANCE OFFICE

	Date
Signature, Chair, Senate Core Review Committee	

**GOVERNMENTAL & NONPROFIT ACCOUNTING
ACCOUNTING 414
SPRING SEMESTER 20##**

Professor H. Charlie Sparks, Phd CPA

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Email: hcsparks@alaska.edu

Office hours: Tuesday 10-11:30pm and Thursday 10-12:00am, or by appointment.

Text(s): Accounting for Governmental & Nonprofit Entities 15th ed. by Earl Wilson, Jacqueline Reck & Susan Kattelus, McGraw-Hill Irwin publisher 2010.

Overview: This course is about fund accounting and GASB #34 comprehensive, government wide financial statements. Governmental and NonProfit accounting is quite similar to the financial accounting that you have studied thus far but differs with respect to its objectives and thus reporting. The accounting systems used to collect transaction information are very much like other entities accounting systems with the important exception that fund accounting segregates transactions by activity or program. Basically, there are six distinct fund types. Entities use these various types according to their operations/needs.

B/C In order to apply these concepts we will complete an computerized case involving a fictitious city government: City of Smithville Computerized Case, provided with our text. It will be completed and turned in before May 1. Students will take turns leading regular discussions regarding technical aspects of the case.

Objectives: (1) Understand the objectives of Governmental & Nonprofit accounting; (2) Identify the agencies charged with standard setting for governmental accounting & auditing rules; (3) Understand the types of funds and how they are used by organizations; (4) Understand GASB #34 Government-wide reporting standards and how it impacts governmental and nonprofit entities; (5) How to read and interpret governmental and nonprofit financial statements; (6) How other nonprofit accounting entities-health corporations and colleges-differ from governments and their unique reporting requirements, (7) Develop oral communications skills.

Prerequisites: Students need to have completed at least: Acct 261, 262, 361 and AIS 316 before attempting this course. It is not rocket science but a solid foundation in financial accounting allows students to identify and understand the differences in governmental accounting. I strongly recommend that students have completed Acct 362 as well. If you have not completed these courses then you need to be an exceptionally strong student (GPA>3.5).

Evaluation: Students are expected to attend class and participate regularly. Participation requires preparation including reading and understanding the assigned material, reviewing illustrations, cases and other assignments. Grades will be based on the total number of points earned on exams, quizzes, projects, presentations, homework and participation. Assignments will not be accepted late except in extraordinary circumstances like illness, excused absences due to sports related travel.... I DO NOT GIVE GRADES YOU EARN THEM. Please remember that developing competency over the accounting curriculum is more important than just focusing on grades.

There will be three midterm exams during the semester and a comprehensive final exam. Assigned homework will be due the next class meeting following the chapter discussion unless noted otherwise by the instructor.

Possible points are:	Midterm exams	300 points
	Final exam	150 points
A	City of Smithville	100 points
	Quizzes/Homework	100 points
	<u>Presentations/Participation</u>	<u>150 points</u>
	Total	800 points

Grades are determined based on the percentage of total points earned. For example 90% would be assigned a course grade of "A". 80% would be assigned a "B" and so on. I do not "give grades" students earn them.

Class Participation: Evaluation of course participation is based on attendance, preparation & a student's wiliness to contribute to class discussions. If you have more than more than 5 unexcused absences; -20 points, 6-12 absences; -30 points; more than 13 absences; -40 points. Preparation and contribution will be assessed by frequency and quality of a student's contribution to class discussion. If you are called upon by the instructor and cannot respond then 5 points is lost from the total possible points (50 points). Each student will be assigned responsibility for leading the discussion/presentation for the City of Smithville case three times during the semester. These will be worth a total of 60 points. See presentation grading rubric.

Note on Examinations: If for some legitimate reason you cannot take an examination when it is scheduled you must contact the instructor, in advance of the scheduled time and make arrangements for an alternative time. In no cases will an exam be rescheduled after it has been handed back in class.

Other Info:

Please be sure to follow good backup procedures for all class related work. Don't rely on a single file storage device for all of your class assignment files. When you are in the "real world" your boss will expect no less and will very upset when valuable data files are lost. So follow a good backup plan and avoid the heartache associated with computer disasters.

Presentations: Students will commit to giving two presentations on a governmental or not for profit accounting or auditing issue selected by them, with instructor approval, during the semester. These presentations will be graded for organization, clarity, content and relevance.

This course is designated as Oral-Intensive (O/2). Accordingly, at least 7.5% of the graded course work will be based on the effectiveness of oral communications. Student will receive guidance/assistance in development of presentation competency. These oral based assignments will occur uniformly across the semester, and the instructor will provide timely feedback on these oral based assignments.

Student Honor Code: All students are expected to follow the UAF honor code. In short this means that you should always do your own work, properly cite references and other people's work when appropriate. I encourage you to collaborate as this can greatly increase your understanding of the material and provides incentives to study regularly. But you must do your own work. The UAF Honor Code places high expectations on student behavior and levies significant penalties for violations including assignment of a failing grades. Please read the entire code either in the UAF catalog or on-line at uaf.edu.

Students with Learning Disabilities or other challenges to fulfilling course requirements: If you have a specific physical, psychiatric or learning disabilities and require reasonable accommodations, please let me know early in the semester so that your learning needs may be appropriately met. You will need to provide documentation of your disability to UAF Disability Services in the Center for Health and Counseling. Phone 474-7043 TTY 474-7045

TENTATIVE ASSIGNMENT SHEET

Week	Topic	Chapter /Homework	Comments
1	Introductions/Course Overview/Chapter 1	Chapter 1; E1-1 CAFR	
2	Chapter 1, Chapter 2; Accounting for State/Local Governments	Chap 1: Case 1-1, E1-2, E1-3; E2-2, E2-3	
3	Chapter 3: Government wide reporting; General Fund & Budgets	Chap 2: E2-4, E2-5, E2-6, E2-7; E3-2, E3-3, E3-4	Problems E2-4 to 2-7 due 1/31
4	Chapter 3, Chapter 4: Governmental transactions Exam #1 2/11 Chapters 1-3	Chap 3: E3-5, E3-7, E3-8; Q4-1, Q4-2, Q4-4	Problems E3-5 to 3-8 due 2/7
5	Chapter 4: Accounting for common activities of governments	Chap 4: E4-2, E4-3, E4-4, E4-5, E4-6; E4-7(a), E4-8.	Problems E4-4 to 4-8 due 2/16 Start Smithville computer case
6	Chapter 5: Construction & Capital projects funds	Chapter 5: Q5—1, Q5-2, Q5-3, Q5-6, Q5-7	
7	Chapter 5: Capital Projects funds	Chap 5; E5-2, E5-3, E5-5; E5-7, E5-10(a)	
8	Chapter 6 Long-term Liabilities & Debt Service funds Exam #2 Chapters 4-5	Chap 6: E6-2, E6-3; E6-7(a), E6-8 (a & b)	
	SPRING BREAK!!	GAAP Spring Trip!!	
9	Chapter 7: Business activities-enterprise and internal service funds	Chap 7: Case 7-1 & 3; E7-2, E7-4, E7-7 (a & b) , E7-8 (a)	
10	Chapter 8: Fiduciary Funds-trust and permanent funds;	Chap 8: E8-4, E8-3, Case 8-2, E8-4, E8-5, E8-6	
11	Chapter 9: Financial Reporting Issues. Exam #3 Chapters 7-9	Chap 9 and appendices; Case 9-1, E9-2; E9-3; E9-4, E9-5 E9-6	
12	Chapter 10: Financial Analysis of governmental Entities	Chap 10: Case 10-3, E10-4, E10-6, E10-8	
13	Chapter 12: Auditing Governmental Entities	Chap 12: Cases 12-2, 3, 4, 6, & 7; E12-4, E12-5, E12-6	

14	Chapter 14: Not for Profit Entities	Chap 14: E14-1, E14-2, E14-3, E14-5; E14-7, Case 14-1 & 2	
15	Chapter 17: Accounting for Healthcare Organizations	Chap 17: E17-1, E17-2 (a), E17-3; E17-6, E17-7, Case 17-1 & 3	
	Final Examination 5/9 Wednesday 1-3:00pm		

D

Accounting Program

Oral communications rubric

1. Did the student dress appropriately, and present themselves in a professional manner?
2. Was it evident that the student rehearsed their presentation and otherwise prepared for the presentation?
3. Did the student make regular eye contact with the audience?
4. Was the presentation the appropriate length?
5. Were the slides and other visual materials free of errors (spelling, grammar, concise)?

Technical Presentations:

6. Was the presentation oriented towards a sophisticated audience (e.g. used appropriate terminology, assumed conceptual or theoretical foundations, focused on more complex topics and/or issues)?
7. Was the presentation meaningful? Provide useful information?

Non-technical Presentations:

8. Did the presenter use the appropriate terminology (any technical terms used were carefully explained, concepts were identified and explained)?
9. Did the presenter address the audience at their level of understanding? Did the audience learn something valuable?

Score will be determined by:

Assignment of score 1-10 for each of the 7 performance areas.

The total of these scores will determine the overall presentation score.