Instructor: Sharon Seay, Ph.D
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Office Hours: M&W: 10:30 – 11:00 a.m.
M&W: 1:30-2:00 p.m.
M&W: 3:30-6:00 p.m.
T: 11:00-12:00 Session I-Carrollton
T: 2:00-5:00 p.m., Session I-Newnan
F: 10:00 a.m.-1:00 p.m., Session II
Also, by appointment

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. When your mailbox is full, you will not receive important updates and information. Please use CourseDen (D2L) email for questions concerning this course.

I. Catalog Description:
A study of consolidated financial statements and nonprofit accounting.

II. Required Background or Experience:
A. Prerequisite: ACCT 3212.
B. Prerequisite Justification: In-depth knowledge of accounting concepts and the preparation of financial statements and worksheets is required. These topics are covered in ACCT 3212.
C. General Education (Core) Contribution:
   This course uses the writing skills developed in English, the oral skills developed in Speech, and the critical thinking and analysis abilities developed in Mathematics. The knowledge gained in Core Area IV courses of ACCT 2101 and 2102, CISM 2201 (spreadsheets and word processing), and BUSA 2106 (Legal aspects of mergers) are also used.

III. Expected Outcomes:
A. An expected mastery of spreadsheet and word processing skills.
B. Display critical thinking and analysis abilities through examinations and case projects.
C. Understand and apply the accounting principles of consolidations and nonprofits.
D. Have a working knowledge of ethical, political, and legal considerations that affect business decisions in mergers and nonprofit areas.

IV. Text – Required the first week of class
Information for ConnectPlus will be distributed to students on the first day of class. Financial calculator.

V. Special or Unique Student Materials:
Consolidation spreadsheets will be developed and applied.

VI. Expanded Description of the Course and Instructional Methods:
A. Expanded Description of the Course:
The course examines the accounting theory, procedures, and reports for typical Business transactions undertaken by accounting entities that are controlled by one firm. An analysis of consolidation procedures underlies this module.
Second, similarities and differences between accounting for profit and nonprofit entities are discussed. This module illustrates the evolution of accounting for not-for-profit organizations and state and local governments. Recording and reporting practices under Fund and Entity-Wide accounting underlie this module.

B. Instructional Methods:
a. Lecture and Problem-Solving:
Theories of ownership are examined and their relationships to valuation theories of economics and accounting are illustrated. These topics have been the subject of intense debate for a century.
b. Cases Research:
Depending upon the ownership and valuation theory selected the results of internal and external evaluation of a subsidiary’s or a conglomerate’s managerial and financial performance will be different. A case project leads students to an examination of the use of various consolidation procedures and to the analysis of their outcomes.
c. Lecture:
The reasons for the differences in accounting reporting procedures between profit and nonprofit entities are discussed in class. The course illustrates how the GAAP for nonprofits aid in the evaluation of their managerial and financial performance. Finally, the concepts underlying the preparation of the general purpose financial statements for nonprofit entities are discussed.

VII. Methods of Evaluating Outcomes:
A. Evaluation Tools:
Exams (4 @ 100 points each) 400 points
Homework (10 @ 10 points each) 100 points
Total Attainable Points 500 points

A 10-point grading scale will be applied.
Work submitted for credit in other courses will not be accepted for credit in this course.
B. Learning Domains:
   a. Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.
   b. Affective: Receiving, responding, valuing, organization, characterization.
   c. Psychomotor: Set, complex overt response, adaptation, and origination.

VIII. Policies:
A. Academic Integrity
   Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook.

B. American Disabilities Act
   It is the policy of UWG to accommodate students with disabilities.

C. Attendance
   Attendance is essential to success in this course. There is a considerable quantity of subject material to be covered in class. Roll is taken at the beginning of class. If you come in late, it is your responsibility to make sure you are counted present.

D. Assignments
   Late assignments will not be accepted. All assignments should be completed on the computer.

E. Classroom Behavior
   Cell phones must be turned off and text messaging is not allowed during class.

F. Exams
   Students are expected to take exams in class as scheduled. If a student has a known conflict for a future exam, such as out-of-town work conflicts, the student should arrange in advance to take the scheduled exam early. If a student must miss an exam due to illness, the student should email the instructor on or before the exam date and make arrangements with the instructor upon returning to class to make up the missed exam on a timely basis. Students should only miss an exam for legitimate reasons, such as illness. The instructor reserves the right to assess whether a student’s reason for missing is legitimate. Lack of preparation is not a legitimate reason for missing an exam. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.

G. my.westga.edu
   The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. The UWG e-mail account is the address where e-mail messages to the class will be sent.

H. Student Rights and Responsibilities
   Please carefully review the information at the following link:
   http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf
The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

I. Credit Hour Policy (3 credit hours)

Students in this class will spend 150 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research and test preparation. The amount of out of class time required for a given outcome will vary by student.

J. Website Resources

Student resources by chapter will be available on the D2L (CourseDen) website for this course. Students are responsible for downloading and bringing to class all chapter resources needed for chapter discussion on the assigned class date.

Assignment Schedule

Jan. 5  Introduction; Chapter 1

Jan. 7, 12 Chapter 1  P1-13, P1-17, P1-19, P1-25, P1-27
DUE JAN. 13 @ 11:50P.M.

Jan. 14, 21, 26 Chapter 2  P2-23, P2-24, P2-30
DUE JAN. 27 @ 11:50P.M.

Jan. 28 Exam I---Ch. 1-2

Feb. 2, 4, 9  Chapter 3  P3-14, P3-16, P3-20, P3-22, P3-25, P3-28
DUE FEB. 10 @ 11:50P.M.

Feb. 11, 16, 18 Chapter 4  P4-23, P4-24, P4-27, P4-28, P4-30, P4-32
DUE FEB 21 @11:50P.M.

Feb. 23, 25 Chapter 5  P5-19, P5-21, P5-24, P5-30, P5-32
DUE Feb. 28 @11:50P.M.

Feb. 27  Last day to withdraw with a grade of “W”

Mar. 2 Exam II---Ch. 3-5
Mar. 4, 9 Chapter 6

P6-24, P6-28, P6-33, P6-37, P6-40, P6-43
DUE MAR 10 @ 11:50 P.M.

Mar. 16-20 Spring Break

No Class

Mar. 11, 23 Chapter 7

P7-14, P7-15, P7-16, P7-17
DUE MAR 24 @ 11:50 P.M.

Mar. 25 Exam III---Ch. 6-7

Mar. 30, Apr. 1 Chapter 16

P16-30, P16-32, P16-33, P16-34, P16-37
DUE APR 4 @ 11:50 P.M.

Apr. 6, 8 Chapter 17

P17-29, P17-32, P17-34, P17-37, P17-40
DUE APR 11 @ 11:50 P.M.

Apr. 13, 15 Chapter 18

P18-32, P18-35, P18-37, P18-38, P18-43
DUE APR 18 @ 11:50 P.M.

Apr. 20 EXAM IV – CH. 16-18

2:00 – 4:30 P.M.

**This assignment schedule is subject to change at the discretion of the instructor.**