Instructor Information:

Instructor: Dr. S. Seay
Office: Adamson Hall Room 203B
Phone: 678-839-4819
Email: sseay@westga.edu

Office Hours: Tuesday and Thursday: 2:30 – 3:30 pm & by appointment.

Please contact me through CourseDen email.
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.

Course Information:

Catalog Description:

Principles and practices of fund accounting are examined with emphasis upon their adaption to nonprofit institutions; measuring efficiency and economic use of resources to satisfy legal, reporting, as well as societal requirements. Auditing the reports and operations of nonprofit organizations is emphasized. Prerequisite: ACCT 4261.

Expected Outcomes:

We will build on the following learning goals throughout the term:
1. Conduct research on not-for-profit (NFP) accounting & auditing topics to form opinions on current issues.
2. Improve communication skills by presenting article summaries and a major team presentation.
3. Understand NFP Accounting & Auditing theory and apply its underlying procedures to specific situations.
4. Be successful in the NFP portions of certification exams.

Required Texts:
Reck, Lowensohn, & Neely, Accounting for Governmental and Nonprofit Entities, 18th edition-

Connect is **required** for this class, and it is a homework/practice & study platform. Connect automatically provides access to an eBook and can be purchased separately for about $138 by registering for this course’s Connect section using the registration details provided in the link provided below: [Connect Nonprofit Site](https://www.connect.com). Additional rental and purchase options are also available at this link.

**Expanded Description:**

The course first examines the fund accounting principles and the determination of financial performance in governmental entities. Next, accounting practices of the Federal government are discussed. Third, cost determination and the accounting practices of educational institutions, health care providers, and other not-for-profits are presented. Finally, the auditing issues related to all governmental and nongovernmental not-for-profit entities are examined.

**Teaching Methodology**

**Lecture and Problem Solving:**

Each concept within the chapter content will be discussed and illustrated in class using lectures, cases, homework problems, and videos. PowerPoint slides are provided for each chapter as well as learning resources by chapter. **Reading each chapter is vital.** Practice problems and solutions are provided through Connect.

**Capital IQ Assignments:**

An assignment utilizing the S & P Capital IQ database platform will be completed. This assignment will enhance student skills and give practical application to specific accounting and auditing concepts. With the S&P Capital IQ platform, you gain a powerful array of financial data, analytics, and research. This web-based platform combines deep information on companies, markets, and people worldwide with robust tools for analysis, idea generation, and workflow management. This assignment will focus on data analytics and financial research relative to nonprofit entities. Each student should register for the Capital IQ platform as a new user at: [CapitalIQ.com](https://www.capitaliq.com).

**Cases:**

Cases will be employed to develop and enhance critical thinking and analysis skills.
**Article Presentations & GAO Report Analysis:**

The focus for these assignments is current issues in nonprofit accounting and auditing. Communication skills (oral and written) are also enhanced. Each student must prepare and present a PowerPoint presentation.

**Extra Credit:**

There is no extra credit in this course beyond that explicitly stated in the course syllabus. Work submitted for credit in other courses will not be accepted for credit in this course.

**Methods of Evaluating Outcomes:**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>125</td>
</tr>
<tr>
<td>Exam 2</td>
<td>125</td>
</tr>
<tr>
<td>Exam 3</td>
<td>125</td>
</tr>
<tr>
<td>Capital IQ</td>
<td>125</td>
</tr>
<tr>
<td>Article Presentation</td>
<td>050</td>
</tr>
<tr>
<td>Term Presentation</td>
<td>050</td>
</tr>
<tr>
<td>Participation</td>
<td>050</td>
</tr>
<tr>
<td>HW</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>750</td>
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</tbody>
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A 10-point grading scale will be employed.

- A: 675 – 750 Points
- B: 600 – 674
- C: 525 – 599
- F: < 525

I utilize the grade book feature in D2L(CourseDen) to update grades throughout the term and ensure that students always know their standing in terms of their overall grade.

Additional practice quizzes and assignments may be added at the instructor’s discretion.

**Online Homework:**

A number of homework exercises and problems are assigned, and you will need Connect to complete the homework assignments. The instructions for registering for the Online Homework are available on CourseDen. Connect may be bundled with your text or purchased separately at the publisher’s website. The purchase of the Connect online homework and student resource platform automatically gives you access to an ebook. You should have access to Connect by the first class day. The majority of your homework is completed on Connect; late assignments will
not be accepted. **Please do not request that prior chapter homework assignments be reopened.** You must register for our class Connect site using this link: [Nonprofit Connect Site](#).

**CourseDen:**

In addition to Connect, additional course resources are available through CourseDen. With the exception of Connect homework assignments, all projects and other assignments will be submitted to an assignment folder in CourseDen. The CourseDen site for our course will open to all enrolled students on August 14.

**Class Technologies:**

This course will employ cases, PowerPoint, and videos to apply nonprofit accounting and auditing concepts. The class will also utilize CourseDen, Connect homework platform, LearnSmart interactive study/practice tool, and multiple auditing and accounting websites as references. The S & P Capital IQ platform will be utilized for financial research and data analytics assignments.

**Policies:**

**Academic Support:**

Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

**Center for Academic Success:** The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or [cas@westga.edu](mailto:cas@westga.edu).

**University Writing Center:** The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or [writing@westga.edu](mailto:writing@westga.edu).

**Online Courses:**

UWG takes students’ privacy concerns seriously; technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements, visit the UWG online site.
Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

**Honor Code:**

At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student’s conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student’s account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

**UWG Email Policy:**

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student’s responsibility to check his or her email.

**Credit Hour Policy:**

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours
of student work outside of class per week for approximately fifteen weeks. For each course, the
course syllabus will document the amount of in-class (or other direct faculty instruction) and out-
of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will
include all forms of credit-bearing activity, including but not limited to assignments, readings,
observations, and musical practice. Where available, the university grants academic credit for
students who verify via competency-based testing, that they have accomplished the learning
outcomes associated with a course that would normally meet the requirements outlined above
(e.g. AP credit, CLEP, and departmental exams).

**HB 280 (Campus Carry):**

UWG follows University System of Georgia (USG) guidance. Information concerning Georgia
House Bill 280 may be found at:
[Campus Carry](https://www.westga.edu/police/campus-carry.php)

**Instructor Comments:**

- I want you to successfully complete this class! I am here to help you achieve that goal.
  PLEASE contact me through CourseDen email or come to my office with any questions,
  concerns, or comments!! I cannot help you if I do not know you have a problem.
- This is a graduate-level class; this places a greater responsibility on the student to manage
  their time wisely and not fall behind. This course assumes an undergraduate accounting
  degree. Understanding basic financial accounting concepts as well as auditing concepts
  is essential.
- This course will also enhance communication skills, research skills, and teamwork skills.

*The Richards College of Business family is committed to honesty, integrity, professionalism,
accountability for ethical behavior, and respect for the rights, differences, and dignity of others.
We are committed to a culture of academic integrity, where members adhere to our shared
values in all academic and non-academic endeavors.*

*We believe these values are essential to student development; whether personal, academic, or
professional. Most importantly- establishing yourself as an honest person of integrity, who acts
in a professional and ethical manner- will be as important as the academic skills you learn in the
Richards College of Business.*
Course Outline:

August 15 Introduction

August 22 Chapters 1, 2, 9; GASB White Paper

August 29 Chapters 10, 12

September 5 Chapters 3-4

September 12 Chapter 5-6

September 19 Chapters 7-8; Take-home Exam I Chapters 1-10, 12 Due September 26

September 26 Bisk HotSpot Video & Workbook---Governmental Accounting

October 3 Fall Break – No Class

October 9 Last Day to Withdraw With a Grade of W

October 10 Chapters 13-14

October 17 Chapter 15-16

October 24 Chapter 17; Take-home Exam II Chapters 13-17 Due October 31

October 31, November 7, November 14 Chapter 11; The Yellow Book

November 14 Capital IQ Assignment Due

November 21 Student Presentations; Take-home Exam III Chapter 11 & The Yellow Book

November 25-29 Thanksgiving Recess

December 5 Article Presentations; Exam III Due

University-Wide Syllabus Information:
Please review the “Common Language for Course Syllabi” for university-wide updates. Even if you have read it before, the most current information is maintained at this site.