



Self-Paced Degree Program

ACCT 432-WA | Accounting for Not-For-Profit Organizations |

Web-Based Course Syllabus

INSTRUCTOR INFORMATION

Instructor Name: Patricia A. Fox |

UIU faculty email: foxp@uiu.edu |

Telephone Number: 319-234-8785 or cell 319-243-9206.

Availability: 1:00 p.m. – 6:00 p.m. daily (CST)

I am generally available during the above listed times. These hours are also available on weekends.

I check my email and messages daily. As a general rule, I will respond within 24 hours to any communications from you. When you submit assignments, I will also correct them and return them with appropriate feedback to assist you in your academic endeavors within 24 – 48 hours. Your assignments will be returned to you through the drop box with corrections and/or comments.

If you need to contact Upper Iowa University, please call the toll free number: (800)553-4150 |

COURSE DESCRIPTION

Course Meeting Place: uiuLearn

Credits: 3 semester credits

Catalog Course Description: An overview of the theory and application of FASB and other authoritative pronouncements related to accounting for governmental, fiduciary and other not-for-profit organizations. |

Prerequisites: ACCT 202 or substantial experience in accounting is recommended. |

COURSE OBJECTIVES

1. Explain the nature of governmental and not-for-profit accounting using the standards affecting the recording and reporting process
2. Identify the features that distinguish governments from the various types of not-for-profit entities
3. Identify the objectives of financial reporting and obstacles to achieving these objectives
4. Compare and contrast the various types of governmental funds, proprietary funds, and fiduciary fund
5. Differentiate between accounting methods for a variety of NFP organizations. |

COURSE MATERIALS

As a student, it is solely your responsibility to make sure that you have access to all required course materials by the start of the term.

Ordering Textbooks

You may purchase your textbooks through MBS Direct: Toll free: (800) 325-3252. Please refer to this website for specific textbook information <http://bookstore.mbsdirect.net/uiu.htm>

Required Textbooks

Fischer, P., Taylor, W. and Cheng, R. (2012) *Advanced accounting* (11th Edition). Cincinnati, OH: South-Western College Publishing. ISBN: 9780538480284

Required Resources

- The student may find the working papers helpful which can be accessed at the text book companion web site.
http://www.cengagebrain.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780538480284&token=.

COURSE EXPECTATIONS

Refer to myUIU for your official enrollment term and enrollment period.

Email: You are required to use your official UIU issued email account.

Computer and Internet: You are responsible for ensuring that you have a reliable up-to-date computer, updated virus protection, and Internet connection to access the course materials and complete course activities. You need to make alternate arrangements in case of unexpected computer and Internet problems.

Backup: Remember to regularly back up course files to avoid data loss in the event of hardware failure or user error.

You have six months from the date of your enrollment to complete this course. You should begin work on the course immediately upon enrollment and start submitting lessons for grading and evaluation in a timely manner. If no course work has been submitted within the first two months, an administrative withdrawal will be processed.

GRADES & FEEDBACK

I will evaluate your assignments as you submit them to the dropbox. I will mark all corrections in red to assist you in identifying all corrections. In addition, comments may be made to explain the corrections. I want you to have timely feedback to assist you in the next assignment. Please contact me with any questions or concerns that you may have.

COURSE REQUIREMENTS AND GRADING CRITERIA

The course is completely developed in uiuLearn and consists of 8 units. All course materials will be available and all work should be completed in uiuLearn. Completion of a unit will release the subsequent unit. Even though you do not attend a regular classroom in the traditional sense and keep up with a set schedule of assignments, it is important to maintain a regular schedule, if possible, to complete all course work. It is too easy to set work aside and decide to do it later.

Student Autobiography

Student Autobiography is the first assignment in Unit 1. Since we may never have the opportunity to meet face to face, I would like to know a little bit about you. Please provide the following information and tell me about yourself (i.e. - your educational aspirations, employment, family, hobbies). Submit this autobiography as an MSWord document to the Student Autobiography Dropbox under Unit 1 in uiuLearn.

Assignments

The short answer essay questions should be at least one paragraph (a minimum of 4 – 5 complete sentences) and must be prepared in a word processing program (i.e. Microsoft Word, Microsoft Works). Submit your assignment to the Turnitin enabled 'Short Answer' assignment Dropbox for that unit. The exercises and problems should be prepared using Excel. These assignments must be prepared in good accounting form.

Quizzes

There are 8 quizzes – one for each unit. The quizzes address the objectives from each of the chapters. All quiz questions are multiple choice and are worth 2 points each. The quizzes are not timed. The quizzes in units 1 and 3 consist of 13 multiple choice questions; the quizzes for units 2 and 4 consist of 12 questions; unit 5 has 20 questions; and units 6, 7, and 8 have 10 questions |

Final Assessment

The final assessment will be a project that will encompass the learning from this course. It is not timed, but should be completed in Excel format. You should show all schedules as required for the project. |

Use of Turnitin

Turnitin is an educational tool for evaluating and improving your writing skills. It will find matching text and provide the percentage of similarity with other sources – websites, student papers, articles, journals, periodicals & books.

Turnitin will be utilized for written assignments such as short answer essays.

Students are required to check the quality and content of essays to avoid plagiarism. The main goal of Turnitin is to ensure academic integrity and to check for the originality of the content of submitted papers to avoid issues of plagiarism and academic dishonesty.

Turnitin will be used in conjunction with Unit 1-Assignments 6 & 7, Unit 2 Assignment 7, Unit 4-Assignments 6 & 7, Unit 6-Assignment 6, and Unit 8-Assignment 6 dropboxes in the web-based classroom. |

Grading Criteria

The course letter grade will be based on the following grading criteria.

All assignments are graded according to the established points as given in the unit and in the syllabus. No extra credit is given at any time. The quiz questions have a value of two points each. The exercises performed using Excel have a value of 10 points each; the problems have an assigned value of twenty points as do the short answer essay questions. |

Activity	Points
Student Autobiography	5
Exercises (27x10 pts.)	270
Problems (17x20 pts.)	340
Short Answer Essays (6x20 pts. & 1x10 pts.)	130
Quizzes (2x26 pts., 2x24 pts., 1x40 pts., & 3x20 pts.)	200
Final Assessment	55
Total	1000

Grading Scale

This course uses +/- grades.

Letter Grade	Percent	Points
A	93-100%	930 – 1000
A-	90-92%	900 – 929
B+	87-89%	870 – 899
B	83-86%	830 – 869
B-	80-82%	800 – 829
C+	77-79%	770 – 799
C	73-76%	730 – 769
C-	70-72%	700 – 729
D+	67-69%	670 – 699
D	63-66%	630 – 669
D-	60-62%	600 – 629
F	0-59%	0 – 599

COURSE SCHEDULE

Unit	Topics of Study	Activities	Assessments
Unit 1	Chapter 13 - Partnerships: Characteristics, Formation and Accounting for Activities	Review <ul style="list-style-type: none"> • Course Syllabus • About the Instructor • Read Chapter 13 • View the PowerPoint Presentation 	Complete <ul style="list-style-type: none"> • Student's Autobiography • Chapter 13 • Exercises 3, 5, and 9 • Problem 2 • Short Answer Essay • Quiz
Unit 2	Chapter 14 – Partnerships: Ownership Changes and Liquidations.	Read Chapter 14 View the PowerPoint Presentation	Chapter 14 Exercises 1, 3, 6, and 9 Problem 2 Short Answer Essay Quiz
Unit 3	Chapter 15 – Governmental Accounting: The General Fund and the Account Groups	Read Chapter 15 View the PowerPoint Presentation	Chapter 15 Exercises 2, 5, and 10 Problems 5 and 11 Quiz

Unit	Topics of Study	Activities	Assessments
Unit 4	Chapter 16 – Governmental Accounting: Other Governmental Funds, Proprietary Funds, and Fiduciary Funds	Read Chapter 16 View the PowerPoint Presentation	Chapter 16 Exercises 1, 6, and 9 Problems 10 and 20 Short Answer Essays Quiz
Unit 5	Chapter 17 – Financial Reporting Issues Chapter 18 – Accounting for Not-For-Profit Organizations	Read Chapter 17 & 18 View the PowerPoint Presentation	Chapter 17 Exercises 4 and 6 Problems 1, 4 and 11 Chapter 18 Exercises 3, 6 and 8 Problems 4 and 10 Quiz
Unit 6	Chapter 19 – Accounting for Not-For-Profit Colleges And Universities And Health Care Organizations	Read Chapter 19 View the PowerPoint Presentation	Chapter 19 Exercises 1, 6 and 11 Problems 4 and 12 Short Answer Essay Quiz
Unit 7	Chapter 20 – Estates And Trusts: Their Nature And The Accountant’s Role	Read Chapter 20 View the PowerPoint Presentation	Chapter 20 Exercises 2, 5, 7 and 9 Problems 2 and 7 Quiz
Unit 8	Chapter 21 – Debt Restructuring, Corporate Reorganizations, And Liquidations	Read Chapter 21 View the PowerPoint Presentation	Chapter 21 Exercises 1, 6 and 10 Problems 2 and 5 Short Answer Essay Quiz A final project will be completed at the end of this unit

LIBRARY RESOURCES

See the *Library Resources* section in uiuLearn.

TECHNICAL SUPPORT

Contact the UIU IT helpdesk for assistance with your UIU email and myUIU access. You can call 563-425-5876, email helpdesk@uiu.edu or visit www.uiu.edu/helpcenter.

You may contact uiuLearn 24X7 support for technical questions regarding your web-based course. Click “uiuLearn Tools” in the upper-right corner of your course and select “Help” in the drop down menu for more information.

ACADEMIC ACCOMMODATIONS

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Disability Services (DDS) as early in the term as possible. In order to receive accommodations, students must disclose their disability to the DDS by completing a *Voluntary Disclosure Form*, as well as providing appropriate documentation. The *Voluntary Disclosure Form* is available in the DDS' office or online at www.uiu.edu/disability services. Students will be given a *Request for Accommodations Contract* during their initial appointment with the DDS. **This appointment will be in person for Fayette campus students and over the phone for Center, Online, and Self-Paced students.** It is the student's responsibility to provide the instructors with a copy of the *Request for Accommodations Contract*. (For Center or online students, these contracts are emailed out to instructors by the DDS for the student). Additionally, students should work cooperatively with their instructors throughout the term to make sure that appropriate accommodations are being made. You can contact the DDS at (563) 425-5949, disabilityservices@uiu.edu, or stop by the office in the Student Center, Office of Student Development, Room 229.

USE OF ENCYCLOPEDIA IN WRITING

Encyclopedias of any kind, including the very popular Wikipedia, can be useful to help gather background information and to point the way to more reliable sources. However, they are not considered appropriate sources for papers at the graduate or undergraduate level.

WRITING PROFICIENCY

You are required to use the APA Manual, 6th ed., as a writing guide. All sources used in your papers must be cited where appropriate in the text of your work and in a reference list at the end of your work.

CHEATING, ACADEMIC DISHONESTY AND PLAGIARISM

Because cheating, academic dishonesty and plagiarism constitute a denial of the University's and the offender's own integrity, they will not be tolerated.

Cheating includes, but is not limited to:

- The use of unauthorized books, notes or other sources in the giving or securing of help in an examination or other course assignments.
- The copying of other students' work or allowing others to copy your work. The submission of work that is not your own or allowing others to submit your work as theirs,
- The submission of the same work for two or more classes without the approval of any instructors involved.

Academic dishonesty includes, but is not limited to:

- Sharing academic materials knowing they will be used inappropriately,
- Accessing another person's work without permission,
- Providing false or incomplete information on an academic document,
- Changing student records without approval,
- Obtaining and using texts or other materials intended for instructor use only.

Plagiarism includes, but is not limited to:

- The presentation of another's published or unpublished work as one's own,
- Taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source,
- Using charts, graphs, statistics or tables without proper citation.

Detected cheating or plagiarism will result in consequences that may, at the professor's discretion, include course failure. In addition, an offender can be reported to the Faculty/Student Conduct Board for possible further disciplinary action. www.uiu.edu/policies

WITHDRAWAL (W)

Withdrawing from classes is an expensive decision and may change the amount of, or eligibility to receive, financial aid. Your academic advisor is available to discuss this decision with you. A grade of W (withdrawal) is recorded for any course from which a student withdraws.

ADMINISTRATIVE WITHDRAWAL (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. At least one complete assignment must be submitted within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.

INCOMPLETE/EXTENSION

Students who are enrolled in self-paced courses will be allowed to request one four-month extension and receive an 'I' (incomplete grade) at the end of their original six month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated

Incomplete grade details:

- When the extension is granted and an incomplete grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'I' grade posted to the student's official record will be replaced with a final letter grade; however, the incomplete will remain on the official transcript as a notation.
- If the course is not completed by the end of the incomplete/extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- After that point, credit may be earned only by reenrolling and repeating the course in its entirety.

Note: Students are not reported as enrolled during the incomplete/extension period and are not eligible for student loan deferment.

The fee for a self-paced extension is \$99 per course. To request an extension, the "Self-Paced Course Extension Request" form must be completed and returned to the Self-Paced department. The form can be found at <https://my.uiu.edu> (Academics Tab under Student Forms). The request for an extension and payment must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course. Please see page 40 of the Academic Catalog for more information regarding the Incomplete/Extension guidelines. **If you do not request and pay for an extension, a final grade will be issued for the course based on coursework received by the original course end date.**

If you do not wish to use the extension option and will not be able to finish your Self-Paced class by the original six-month end date, you can submit a course withdrawal form before the course end date if you wish to withdraw from the course. The amount of the course refund is determined by the number of lessons submitted as compared to the total due. Please see page 38 of the Academic Catalog for more information on the refund policy.

COPYRIGHT PROTECTION

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

THIS SYLLABUS IS TENTATIVE AND SUBJECT TO CHANGE.

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