Information For Course Reference #11024 in Spring 2017

General Course Information

CRN 11024

Course Title Government & Not-for-Profit

Description Application of financial and managerial accounting and auditing principles and theory to both governmental and not-for-profit entities.

This course helps the accounting students succeed in the CPA Examination parts FAR and Auditing. In addition, the course is a bridge between the FASB and GASB standards concerning profit and nonprofit accounting. The course teaches the governmental standards in detail and takes a broad approach to the analysis of the nonprofit standards.

College Business

Division Business

Subject Area Accounting: General

Course No. ACG 4501

Credit Hrs. 3

Meeting Information

Start Date End Date Days Time Room
Jan 09, 2017 April 22, 2017 S 1:30 pm - 4:15 pm LH 2202

Prerequisites ACG 3113 with a minimum grade of C

Distance Learning/Off Campus Course Information

DL Course? No, it is an on-campus course.

Instructor Information

Instructor Ara G. Volkan

E-Mail avolkant@fgcu.edu

Phone # 239-590-7380

Office LH 2302

Office Hours S: 8:15 – 9:30 a.m.; 12:15 - 1:30 and 4:15 – 6:45 p.m.; and by appointment during the week.
Teaching Philosophy

I love teaching accounting because it enables me to develop in students the problem-solving skills that are applicable not only in accounting but also in much of life. I want to share my enthusiasm for accounting in particular and for the study of business in general. I view my role as a guide and mentor. I encourage collaborative learning in- and outside of class while challenging students to develop their individual understanding of complex topics through analytical and interpretive discussions, case studies, and examinations. As a student, you must accept responsibility to be prepared for every class by completing reading and written assignments, completing and submitting graded assignments when due, and for rising to the challenges posed in analyzing and interpreting accounting data.

Additional Instructor Information

Lutgert College of Business

Vision
The Lutgert College of Business will be known for excellence in applied business education.

Mission
The Lutgert College of Business educates and engages students and businesses in a collaborative community. We offer high quality educational programs that prepare our students to thrive in their professional careers.

Accounting Department

Vision
To be the destination of choice for students who aim to master subject matter in the accounting curriculum and develop successful careers based on an accounting education.

Mission
To prepare students for mid-level careers in public accounting, service organizations, government, and industry by ensuring that graduates can effectively use technology in research and practice for life-long learning and to maintain professional competence. We strive to develop in students an understanding of their ethical responsibilities and the ability to communicate effectively with stakeholders (colleagues, clients, and others) of diverse backgrounds. Faculty members will employ cutting edge instructional methods and technologies for teaching balanced with a mix of applied/educational/basic research and service to institution, profession, the academy, and community.

INSTRUCTOR INFORMATION

Please check your FGCU e-mail frequently and use my e-mail to contact me. I check my e-mail frequently, every weekday. Include your best e-mail address to receive my response. I expect students to be in class on time and to be prepared for class discussions and problem solving. The class will give you a "hands-on" opportunity to learn.

I request that you not conduct personal discussions during class. Please turn off all electronic devices unless invited to bring/use computers. Only approved calculators will be accepted for use on exams.
Course Materials

**Required Course Materials**
- Course packet is on Canvas and is e-mailed as technology permits.

You **MUST complete the quiz on Canvas** between **January 9 and 14, 2017**. Your enrollment **MAY** depend on this.

**Optional Materials**

USEFUL WEBSITES:
http://www.accountingstudents.com
http://www.aicpa.org
http://www.gasb.org
http://www.fgfoa.org
http://www.prenhall.com
http://www.gfoa.org

Course Policies, Learning Objectives, and Agenda

**Grading, Attendance, and Other Policies**
- Exam 1 (Feb 11, 2017 – IN CLASS) = 300 points
- Exam 2 (Mar 18, 2017 – IN CLASS) = 200 points
- Exam 3 (Due Apr 22, 2017 – TAKE HOME) = 250 points
- 6 Quizzes (lowest score dropped – all IN CLASS), 50 points each, 250 points
- TOTAL = 1000 points; NO MAKE-UP EXAMS WILL BE GIVEN.

A 900 and up
B 800-899
C 700-799
D 600-699
F BELOW 600

Attendance is mandatory for exams and quizzes. I keep a record of attendance. Excessive absences will result in a grade penalty. My classroom is a laboratory setting where problem solving is demonstrated and employed and team learning encouraged. Students are expected to review the homework assignments prior to class to be prepared to both ask and answer questions on the topics being covered and to participate fully in the solution to class discussion problems.

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<tr>
<th>Learning Objective</th>
<th>Assessment Strategy</th>
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<tr>
<td>PL01: Analyze accounting problems and formulate solutions (by analyzing transactions and events of governmental units and entities controlled by governmental units).</td>
<td>QUIZZES, EXAMS</td>
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CL01: Interpret the relevance of information (by demonstrating an understanding of governmental financial statements).

EL01: Demonstrate knowledge of risk management techniques as they apply to accounting (by understanding the acctg. rules of the SLGs & NFPs).

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<tr>
<th>Date</th>
<th>Agenda</th>
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<tr>
<td>Jan 14</td>
<td>CH. 1: Environment: E1,2; P1,2,10</td>
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<td>Jan 21</td>
<td>CH. 2: Fund Accounting: E1,2,3,6; P6,10</td>
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| Jan 28 | Quiz #1 - Chs. 1 and 2 (50 points)  
      CH. 3: Budgeting & Control (pp. 114 – 125 only): E1,2,7; P1,2,6 and  
      CH. 4: REVENUES: E1,2,3,4; P2,3,10 |
| Feb 04 | Quiz #2 Chs. 3 and 4 (50 points)  
      CH. 5 EXPENDITURES: E1,2,3; P1,4,8,11 |
| Feb 11 | EXAM 1 Chs. 1 – 5 (300 pts.) |
| Feb 18 | CH. 6: CPF & DSF: E1,2,3; P2,3,6 |
| Feb 25 | Quiz #3 - Ch. 6 - CPF (50 points)  
      CH. 7: CAs and INVs (pp. 285 – 291 and 299 – 302 only): E1,2,7; P5,6  
      CH. 8: LTLs (pp. 326 – 339 only): E1,2,3; P4,5,12 |
| Mar 04 | Quiz #4 – Ch. 6 - DSF & Chs. 7 and 8 (50 pts).  
      CH. 9 (pp. 365 – 375 and 382 – 386 only): EF and ISF: E1,2,3,5; P1,3,6  
      CH. 11: Reporting & Disclosure (pp. 474 – 492 only): E1,2,3,4,7 |
| Mar 18 | EXAM 2 Chs. 6 – 9 & 11 (200 points).  
      The W date is March 24, Friday. |
| Mar 25 | CH. 12: NFPs/ONNOs: E1,2,3,4; P1,6  
      Take home Exam 3 will be released |
Additional Information

I. Departmental Policies and Resources:
1. CALCULATOR. Texas Instruments BA II PLUS.
   NOTE: The required calculator is the only electronic device allowed to be used during class. UNLESS PERMITTED BY THE INSTRUCTOR, THE USE OF ALL OTHER ELECTRONIC DEVICES (phones, pads, laptop computers, etc.) is PROHIBITED DURING CLASS.

2. The schedules for the departmental courses offered (information on semester, day/night, other) are at:

3. Planning for pre-registration and graduation is your responsibility: The above schedules and LCOB advisors, along with the course prerequisite sequences described in the FGCU Catalog and degree program sheets, should assist you in ensuring that your plans are successfully implemented. Course substitutions and prerequisite exceptions will be granted only for exceptional circumstances that are clearly beyond the student's control. Poor or lack of planning is not one of those circumstances.

4. Useful Resources:
   Florida Gulf Coast University Catalog (http://www.fgcu.edu/catalog/)
   Florida Gulf Coast University Student Guide Book (http://studentservices.fgcu.edu/JudicialAffairs/)
   Florida Gulf Coast University Code of Conduct (http://studentservices.fgcu.edu/JudicialAffairs/)

II. Departmental Statements:

This course introduces the student to the unique accounting and reporting requirements of governmental accounting. Successful completion of ACG 3113 is the pre-requisite for this course. ACG 4501 extends students' knowledge of financial accounting and reporting into the area of governments.
and not-for-profit organizations.

The knowledge you are gaining in the business foundation and core courses in principles of accounting, computers, economics, finance, information systems, law, management, marketing, and operations serves to prepare you for the Educational Testing Service (ETS) exam. All business majors are required to take the ETS exam at the end of GEB 4890 in order to earn a BS degree.

While your performance on the ETS exam will not impact your grade in GEB 4890, please take this exam very seriously. It is a tool used to assess the BS degree program. It is imperative that you do your best in answering the questions. Otherwise, the results will not be reliable and the assessment will not be robust, a result that may jeopardize our SACS accreditation and the Academic Learning Compact we made with the State of Florida, along with having a negative impact on our AACSB accreditation (more about AACSB at: http://www.fgcu.edu/cob/ and click on the AACSB logo at the top left).

Those students performing above the 80% level on the ETS exam will receive a letter of commendation from the Dean recognizing this achievement which can be used as a resume item.

III. University Statements:

Academic Behavior Standards and Academic Dishonesty
All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found in the FGCU Student Guidebook under the **Student Code of Conduct and Policies and Procedures** sections. All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy. The FGCU Student Guidebook is available online at [http://studentservices.fgcu.edu/judicialaffairs/new.html](http://studentservices.fgcu.edu/judicialaffairs/new.html)

University Nondiscrimination Statement
Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors and other third parties. As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status, sexual orientation, veteran status or genetic predisposition with regard to admissions, employment, programs or other activities operated by the University. This prohibition extends to enforcement of **Title IX** of the Education Amendments of 1972. Questions or complaints should be directed to the Office of Institutional Equity and Compliance (OIEC). The OIEC’s phone number is (239)745-4366; the OIEC email address is OIEC@fgcu.edu.

Disability Accommodations Services
Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university’s guiding principles, will provide
classroom and academic accommodations to students with documented
disabilities. If you need to request an accommodation in this class due to a
disability, or you suspect that your academic performance is affected by a
disability, please see me or contact the Office of Adaptive Services. The
Office of Adaptive Services is located in the Wellness Building. The phone
number is 239-590-7956 or Video Phone (VP) 239-243-9453. In addition
to classroom and campus accommodations, individuals with disabilities are
encouraged to create their personal emergency evacuation plan and FGCU
is committed to providing information on emergency notification
procedures. You can find information on the emergency exits and Areas of
Rescue Assistance for each building, as well as other emergency
preparedness materials on the Environmental Health and Safety and
University Police Department websites. If you will need assistance in the
event of an emergency due to a disability, please contact Adaptive Services
for available services and information.

**Student Observance of Religious Holidays**
All students at Florida Gulf Coast University have a right to expect that the
University will reasonably accommodate their religious observances, practices,
and beliefs. Students, upon prior notification to their instructors, shall be
excused from class or other scheduled academic activity to observe a religious
holy day of their faith. Students shall be permitted a reasonable amount of time
to make up the material or activities covered in their absence. Students shall
not be penalized due to absence from class or other scheduled academic
activity because of religious observances. Where practicable, major
examinations, major assignments, and University ceremonies will not be
scheduled on a major religious holy day. A student who is to be excused from
class for a religious observance is not required to provide a second party
certification of the reason for the absence.

**Center for Academic Achievement**
The Center for Academic Achievement (CAA) provides academic support
services to all FGCU students. Students can take advantage of our free peer
tutoring and Supplemental Instruction sessions for lower-level math and
science courses, as well as workshops to facilitate the development of skills
necessary for college success. If you would like to participate in any of our
programs, learn about tutoring services, or meet with an Academic Retention
Coordinator, please visit the CAA in Library 103 or call us at (239) 590-7906.
Our website is www.fgcu.edu/caa.