



UNIVERSITY OF CENTRAL ARKANSAS
COLLEGE OF BUSINESS
VISION, MISSION, AND CORE VALUES STATEMENT

COB Vision

Our vision is to be recognized as the business college of choice for undergraduate and masters programs among public business colleges in Arkansas and the region, with national recognition in selected fields or areas.

COB Statement of Mission and Core Values

Our mission is to provide high quality business education to our undergraduate and graduate students through the delivery of a current, responsive, and innovative curriculum that promotes intellectual and professional development. We promote excellence through our scholarly endeavors and service to our stakeholders through strong engagement with the local, regional, national, and global business community.

In carrying out this mission, the College of Business is guided by the following core values and expects the following outcomes:

1. Intellectual Excellence.

- 1.1. Educate students: We promote intellectual and professional development of students by emphasizing communication, critical and analytical thinking, collaboration, information management and a broad exposure to key business disciplines.
- 1.2. Scholarship: We believe that faculty and students should engage in professional development and scholarly endeavors that promote and impact the application, creation and dissemination of knowledge through contributions to business practice, learning and pedagogical research, and discipline-based scholarship.
- 1.3. Cultural competence: We maintain and develop current and responsive curriculum that prepares students for the global business environment through broad exposure to key business disciplines.
- 1.4. Physical learning environment: We strive to provide a physical infrastructure with appropriate technology that provides an environment in which our students and faculty can thrive professionally and intellectually.

2. Community.

- 2.1. Collegiality: We encourage transparency in our decision making practice through a process of shared governance based on interactions among faculty, staff, and students.
- 2.2. Service: We pursue collaborative partnerships between our internal and external stakeholders to impact and promote life-long and experiential learning, research, service, and community engagement.

3. Diversity.

- 3.1. We value the opportunity to work, learn, and develop in a community that embraces the diversity of individuals and ideas.

4. Integrity.

- 4.1. Ethics: We are committed to ethical and responsible behavior in our own actions and to developing the same commitment in our students by promoting the awareness of professional ethical responsibilities.
- 4.2. Responsibility: We commit to being responsible and accountable in our operations at all levels, including assessment and continuous improvement of our academic programs and transparency in our fiscal and operational proceedings.

Learning Goals

Our graduates shall possess:

1. Critical Thinking & Analytical Thinking Skills;
2. Awareness of the Global Business Environment;
3. Ethical Reasoning Abilities;
4. Effective Communication Abilities;
5. Effective Collaborative Skills;
6. Effective Information Management Skills;
7. Understanding of a Broad Range of Business Disciplines.

Course Syllabus

Course Information

Course Number:	ACCT 4304
Course Name:	Governmental/Not-for-Profit Accounting
CRN:	10292
Semester:	Fall 2014
Location:	COB 205
Class Hours:	MWF 12:00 – 12:50 p.m.

Instructor Information

Name:	Connie McKnight
Office Location:	COB 204F
Work Email:	cmcknight@uca.edu
Phone:	501-450-5313
Office Hours:	MWF 8:20 a.m. – 8:50 a.m. MWF 11:00 a.m. – 11:50 a.m. T 8:20 a.m. – 1:20 p.m.

Prerequisites

ACCT 2311 Principles of Accounting II

Textbook and Instructional Materials Required

Government and Not-for-Profit Accounting, 6th edition, Granof and Khumawala

Blackboard (located at www.uca.edu under myUCA)

www.wiley.com/college/granof

Course Description

This course is required of all accounting majors. It covers accounting and financial reporting practices of state and local governments and other not-for-profit entities.

Course Objectives

The objective of this course is to educate prospective accountants, public administrators, and other professionals with regard to governmental and not-for-profit accounting and financial reporting. Areas of emphasis include

1. Actual and budgetary accounting at the fund level for governmental funds on the modified accrual basis.
2. Accounting for proprietary and fiduciary funds of governmental entities.
3. Preparation and interpretation of government-wide financial statements on the full accrual basis.
4. Accounting and reporting for colleges and universities, hospitals, and other health care providers.
5. Examination of the Single Audit Act and related ethical issues.

Course Delivery Method

I will conduct class during our scheduled class time. All tests will be administered in our classroom on the scheduled dates noted in the topical outline below. I expect you to follow the topical outline and assignments schedule on a daily basis.

Grading

Grades will be assigned according to the following scale: A = 900-1000 points, B = 800-899 points, C = 700-799 points, D = 600-699 points, and F = below 600 points. The various components of your grade are weighted as follows:

Examinations	900
Group Assignment	<u>100</u>
Total available course points	1000

Description of Major Deliverables/Course Requirements

Class Schedule

See Topical Outline and Assignments Schedule at the end of the syllabus.

Evaluations (Fall & Spring)

Student evaluations of a course and its professor are a crucial element in helping faculty achieve excellence in the classroom and the institution in demonstrating that students are gaining knowledge. Students may evaluate courses they are taking starting on the Monday of the thirteenth week of instruction through the end of finals week by logging in to myUCA and clicking on the Evals button on the top right.

Policies and Procedures

Attendance and Drop policies

This is an interactive class. Much of your learning will occur during class discussions and exercise. Regular class attendance and participation are vital to receive maximum benefit from this course. It includes asking thoughtful questions, helping to focus complicated ideas, suggesting reasonable alternatives, and trying out new ideas. I will deduct five points from your grade for each absence after your third absence (excused or unexcused).

Assignment Submission

This course requires reliable internet access for completion and grading of homework. You must be willing to prepare your homework at a UCA computer lab if your personal internet access is not working or if you do not have personal access. General computer problems and internet access problems will not be an excuse for missing homework assignments.

Makeup Exams

Examinations will involve a variety of teaching methods – from multiple choice to short answer to essay. All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations. It is to your advantage to take all exams at the scheduled times. Only in the case of a well-documented

true emergency should an exam be missed. You must have prior approval for missing an exam. Exams missed without the prior approval or without adequate documentation of the reason for missing the exam will result in a recorded grade of zero for the missed exam..

Classroom Policies

I expect you to follow the topical outline and assignments schedule on a daily basis. Please refer to the UCA Student Handbook for information on university academic policies.

Academic Integrity Statement

The University of Central Arkansas affirms its commitment to academic integrity and expects all members of the university community to accept shared responsibility for maintaining academic integrity. Students in this course are subject to the provisions of the university's Academic Integrity Policy, approved by the Board of Trustees as Board Policy No. 709 on February 10, 2010, and published in the Student Handbook. Penalties for academic misconduct in this course may include a failing grade on an assignment, a failing grade in the course, or any other course-related sanction the instructor determines to be appropriate. Continued enrollment in this course affirms a student's acceptance of this university policy.

Disabilities Act Statement

The University of Central Arkansas adheres to the requirements of the Americans with Disabilities Act. If you need an accommodation under this Act due to a disability, please contact the UCA Office of Disability Services, 450-3613.

Sexual Harassment and Academic Policies

All students are required to familiarize themselves with the University of Central Arkansas policy on sexual harassment and on academic policies. These policies are printed in the Student Handbook.

Title IX

If a student discloses an act of sexual harassment, discrimination, assault, or other sexual misconduct to a faculty member, the faculty member cannot maintain complete confidentiality and is required to report the act and may be required to reveal the names of the parties involved. Any allegations made by a student may or may not trigger an investigation. Each situation differs and the obligation to conduct an investigation will depend on those specific set of circumstances. The determination to conduct an investigation will be made by the Title IX Coordinator. For further information, please visit: <http://uca.edu/titleix>.

Emergency Procedures Summary (EPS)

An Emergency Procedures Summary (EPS) for the building in which this class is held will be discussed during the first week of this course. EPS documents for most buildings on campus are available at <http://uca.edu/mysafety/bep/>. Every student should be familiar with emergency procedures for any campus building in which he/she spends time for classes or other purposes.

Accreditation & Assurance of Learning

Learning Goal(s) Assessed in this Class

There is no formal assessment activity scheduled in this class.

Topical Outline and Assignments Schedule

Class Day/Date	Advance Readings in Textbook	Assignments Due
1 – F 8/22	Chapter 1 Government and NFP Acct.	
2 – M 8/25		
3 – W 8/27		
4 – F 8/29	Chapter 2 Fund Accounting	
M 9/1 Martin Luther King Jr. Holiday		
5 – W 9/3		
6 – F 9/5		Ch. 1: Q 1, 2, 3, 4, 5 Ch. 2: Q 2, 3, 9, 11
7 – M 9/8		Test #1 (Chapters 1-2)
8 – W 9/10	Chapter 3 Budgeting and Control	
9 – F 9/12		
10 – M 9/15		
11 – W 9/17	Chapter 4 Recognizing Revenues in Governmental Funds	
12 – F 9/19		
13 – M 9/22		C3: Q 1, 4, 6, 9 C4: 2, 3, 4, 6
14 – W 9/24		Test #2 (Chapter 3-4)

Class Day/Date	Advance Readings in Textbook	Assignments Due
15 – F 9/26	Chapter 5 Recognizing Expenditures in Governmental Funds	
16 – M 9/29		
17 – W 10/1		
18 – F 10/3	Chapter 6 Capital Projects and Debt Service	
19 – M 10/6		
20 – W 10/8		Ch. 5: 1, 3, 4 Ch. 6: 1, 2, 6
21 – F 10/10		Test #3 (Chapters 5-6)
22 – M 10/13	Chapter 7 Capital Assets and Investments in Marketable Securities	
23 – W 10/15		
F 10/17 Fall Break		No class
24 – M 10/20		
25 – W 10/22	Chapter 8 Long-Term Obligations	
26 – F 10/24		
27 – M 10/27		Ch. 7: 2, 3, 4, 5 Ch. 8: 1, 2, 7, 8
28 – W 10/29		Test #4 (Chapters 7-8)

Class Day/Date	Advance Readings In Textbook	Assignments Due
29 – F 10/31	Chapter 9 Business-Type Activities	
30 – M 11/3		
31 – W 11/5		
32 – F 11/7	Chapter 10 Fiduciary and Permanent Funds	
33 – M 11/10		
34 – W 11/12		Ch. 9: 2, 4, 5, 6 Ch. 10: 1, 3, 6
35 – F 11/14		Test #5 (Chapter 9-10)
36 – M 11/17	Chapter 11 Reporting, Disclosure, and Financial Analysis	
37 – W 11/19		
38 – F 11/21		
39 – M 11/24	Chapter 12 Not-for-Profit Organizations	
W 11/26 Thanksgiving Break		No class
F 11/28 Thanksgiving Break		No class
40 – M 12/1		Graded Group Assignment
41 – W 12/3		Ch. 11: 1, 2, 3, 4, 6 Ch. 12: 6, 10 Speaker Documentation Course Evaluation
F 12/5 Study Day		No class
42 - Final Exam Date and Time to be Announced		Test #6 (Chapter 11-12)