
**College of Business Administration and Public Policy (CBAPP)
Process and Procedures for College Curriculum Committee (CCC)
Effective Date: May 20, 2020/ghd**

- I. Purpose:** This document is to be used by CBAPP faculty and staff in outlining the process and procedures for CCC review and approval of New and Modification of Course Proposals, as well as, New and Modification of Programs that will be submitted to the University Curriculum Committee (UCC).
- II. Structure:** There are two separate committees within CBAPP that are critical in the review and approval of the proposal submission process, as follows:
- A. Department Curriculum Committee (DCC):** Each department has a curriculum committee, which consists of faculty members that are to be elected; but, they can self-nominate themselves as well. Full-time Lecturers, TF, and TT are eligible to serve with a normal service term for one year. The Department Committee Chair is nominated by the committee and approved by the Department Chair.
 - B. College Curriculum Committee (CCC):** Consists of one elected chairperson (or selected by the CBAPP Dean) and four faculty representing each Department: Department of Accounting/Finance/Economics/Law; Department of Information Systems and Operations Management; Department of Marketing, Management, and Entrepreneurship; and Department of Public Administration. Faculty are to be elected; but, they can self-nominate themselves as well. Full-time Lecturers, TF, and TT are eligible to serve with a normal service term for one year. The Associate Dean or designee will serve as an advisory ex-officio; but, has no voting rights. The committee can reach out to others on a case-by-case basis to serve as an advisor with no voting rights.
- III. Roles and Responsibilities:** The roles and responsibilities for each faculty and staff that are involved in the review and approval process for proposal submissions are detailed under the attached process flowcharts identified as Exhibit A, New Course & Course Modification, and Exhibit B, New Program & Program Modification. CBAPP checklists are also attached as Exhibit C.
- A. Faculty/Proposer:** Initiates the proposal process, consults with the Library; IT; and various departments, obtains impact statements, develops and submits campus-wide sharing synopsis. Responsible for review to ensure that the relevant UCC and CBAPP checklists are met and submits proposal along with applicable supporting information.
 - B. Department Chair:** Responsible for review to ensure that the relevant UCC and CBAPP checklists are met.
 - C. Department Voting Majority Faculty:** Responsible for review to ensure that the relevant UCC and CBAPP checklists are met.

D. Department Curriculum Committee and Chairperson: Responsible for review and approval of proposal package to ensure:

- appropriate consultations have been made and addressed, including the Dean's Impact Statement that is prepared and approved by the Associate Dean in consultation with the Dean;
- proposed program/course is current and relevant to CBAPP's needs;
- proposed program/course meets disciplinary standards and reflects current trends in the field; and
- a simple majority of voting faculty members reviewed/approved the submitted proposal, as defined by requirements of the department.

E. College Curriculum Representative/Committee Member: Responsible for review and approval of proposal package to ensure program/course:

- aligns with the College mission;
- disciplinary lens/boundary are clear and distinctive;
- descriptions reflect the disciplinary perspectives and approaches;
- outcomes align, i.e. SLO's to PLO's;
- assessments of impact in the College/University are adequately addressed; and
- all intra-college objections have been sufficiently resolved.

F. College Curriculum Committee Chairperson: Responsible for remitting approved proposal submission, checklists, and any supporting information to the UCC in a timely manner.

IV. Academic Programs Useful Website Links:

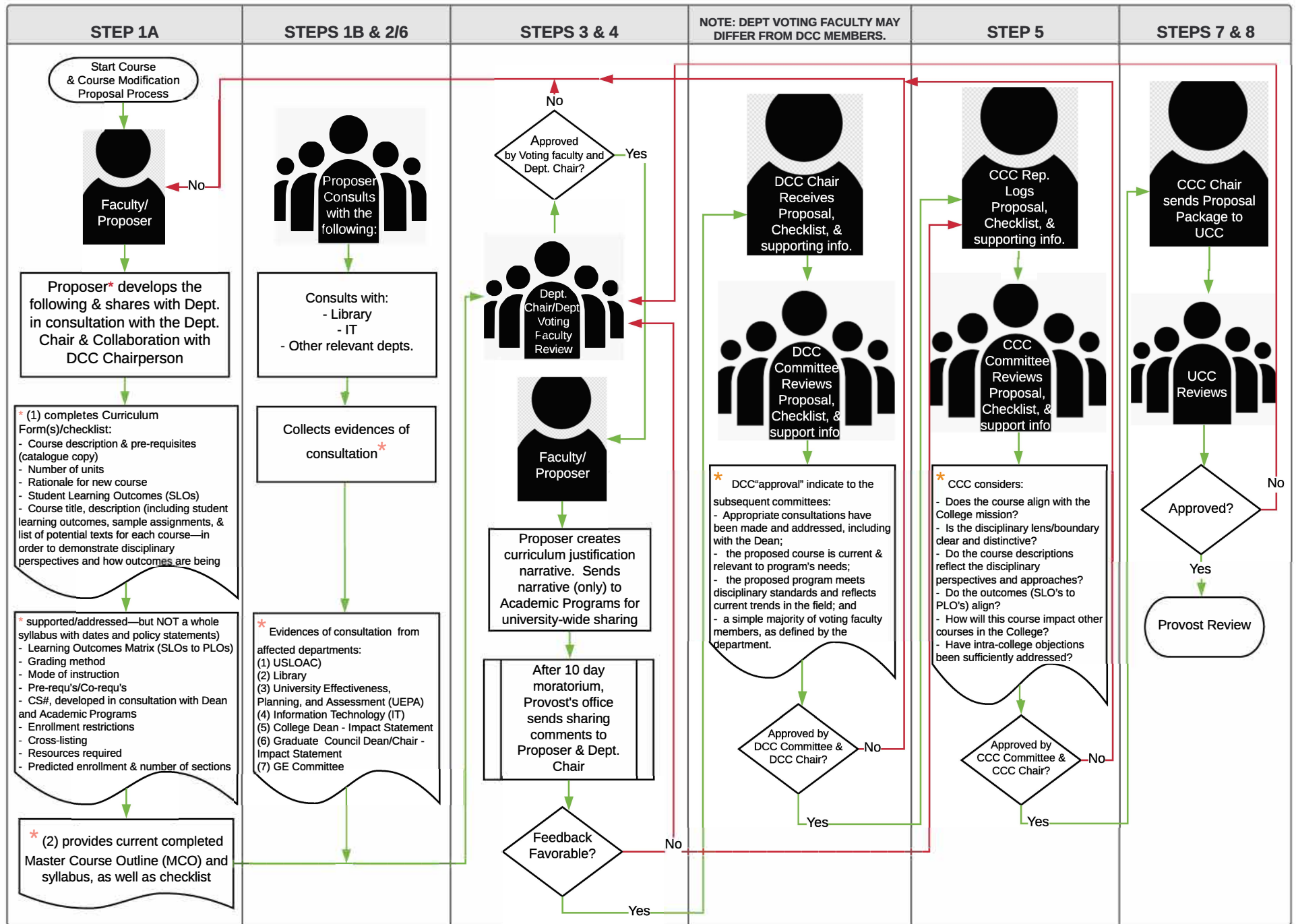
- **Forms and checklist:**
<https://www.csudh.edu/academic-programs/curriculum-review/>
- **Campus-wide sharing synopsis:**
<https://www.csudh.edu/academic-programs/curriculum-review/curriculum-register/>

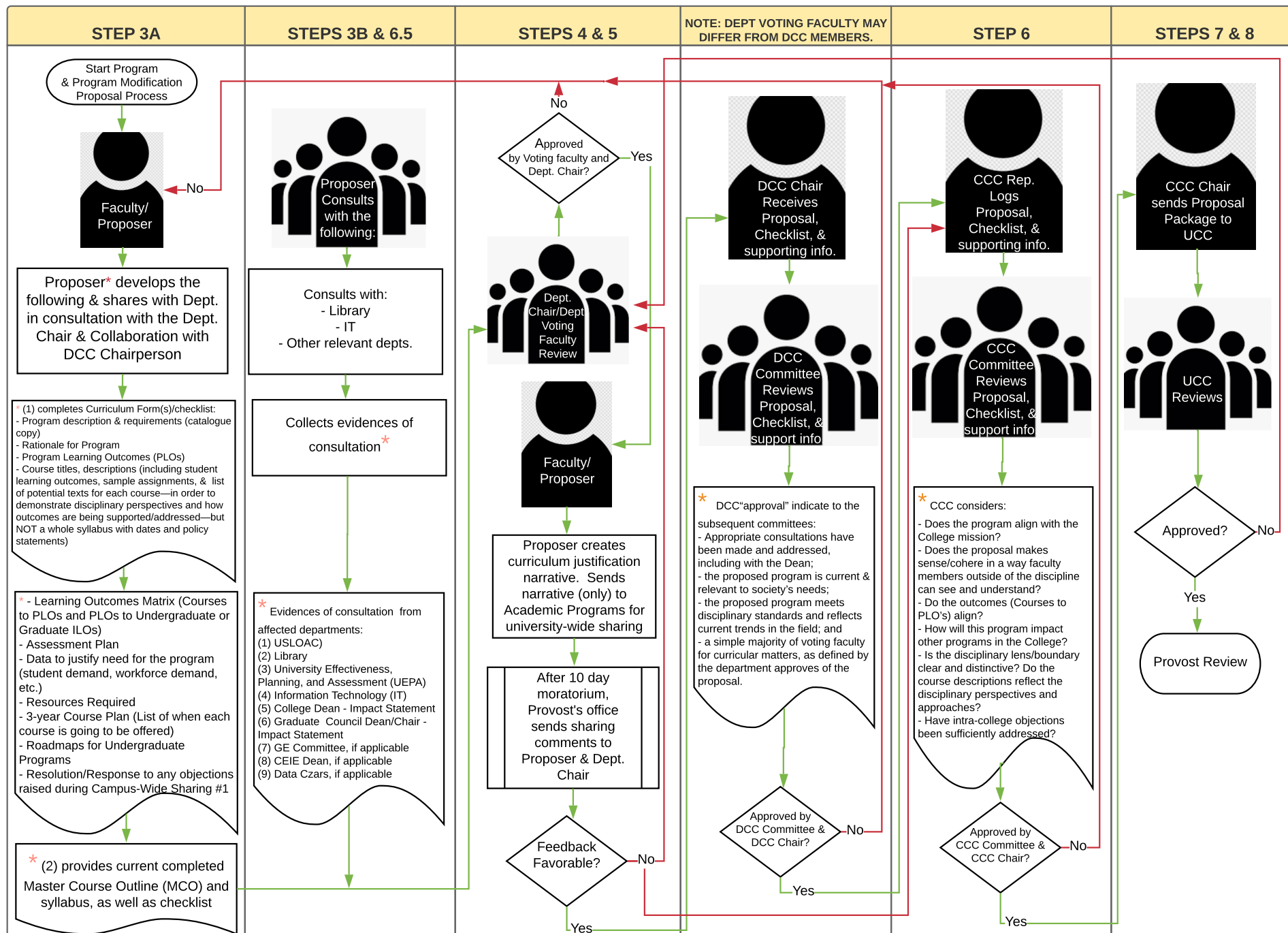
APPROVED BY CBAPP DEAN OR DESIGNEE:

DATE:

A handwritten signature in black ink, appearing to read "Anthony [unclear]".

6/11/2020





College of Business and Public Policy (CBAPP)
Checklist for Master Course Outline, Syllabus, & Assessment Plan
Effective Date: 5/20/2020-ghd

Course Number & Name: _____

Course Units: _____

Course Modality: _____

Master Course Outline (MCO)

Example: Attachment 1

	MCO includes these items:	Yes	No	Unclear	Reference MCO Page Number & Comments
1.	<ul style="list-style-type: none"> Course Number 				
2.	<ul style="list-style-type: none"> Course Title 				
3.	<ul style="list-style-type: none"> Catalogue Description <ul style="list-style-type: none"> Pre-requisites 				
4.	<ul style="list-style-type: none"> Course Sequencing and Relationship to Mission 				
5.	<ul style="list-style-type: none"> Course Educational Objectives 				
6.	<ul style="list-style-type: none"> Program-Level Learning Goals Coverage: <ul style="list-style-type: none"> Written Communication Oral Communication Critical Thinking Teamwork Globalization Ethics and Social Responsibility Environmental and Technological issues Information Technology 				
7.	<ul style="list-style-type: none"> How are Course Educational Objectives Measured? <ul style="list-style-type: none"> Course objectives are measured through activities, such as: <ul style="list-style-type: none"> assignments, Journals, blogs, quizzes, interim and final exams administered, written research report, video presentation, etc. Homework (computer prepared) Internet capability demonstration may be required. The weights given to each component of the course 				

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	<p>content is indicated in the course.</p> <ul style="list-style-type: none"> ○ Content section of course, includes: <ul style="list-style-type: none"> ▪ Topics covered in the course, ▪ Lecture Coverage & Hours/per week ▪ Activities & Hours/per week. 				
8.	<ul style="list-style-type: none"> • Teaching Methods (including innovative teaching methods/technology used) <ul style="list-style-type: none"> ○ Perspectives Coverage: <ul style="list-style-type: none"> ▪ Global and International ▪ Ethics ▪ Political, social, legal and regulatory, environmental and technological issues ▪ Demographic diversity ▪ Information technology ○ Basic Skills Coverage: <ul style="list-style-type: none"> ▪ Written communication activities ▪ Oral communication activities ▪ Critical thinking skills ▪ Teamwork 				
9.	<ul style="list-style-type: none"> • Instructional Resources 				
10.	<ul style="list-style-type: none"> • Textbook 				
11.	<ul style="list-style-type: none"> • Example Syllabus attached to the MCO as an Appendix. 				
12.	<ul style="list-style-type: none"> • Requirements that state Faculty is required to accomplish <u>at least 80%</u> of the subject MCO. 				
13.	<ul style="list-style-type: none"> • List of Faculty that will teach Course. 				

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Effective Date: 5/20/2020-ghd

Course Number & Name: _____

Syllabus Requirements

Example: Attachment 1, Appendix

	Syllabus includes these items:	Yes	No	Unclear	Reference Syllabus Page Number & Comments
1.	<ul style="list-style-type: none"> Course Title and Instructor Name. 				
2.	<ul style="list-style-type: none"> The availability of the instructor outside the class, including- <ul style="list-style-type: none"> office hours, office location, office telephone number, and email address. 				
3.	<ul style="list-style-type: none"> Prerequisites/Co-requisites for the course. 				
4.	<ul style="list-style-type: none"> Course description, including- <ul style="list-style-type: none"> catalogue description and course unit value. 				
5.	<ul style="list-style-type: none"> Student learning outcomes for the course. Course outcomes are: <ul style="list-style-type: none"> student-centered, measurable, and understandable to students. 				
6.	<ul style="list-style-type: none"> Required texts and other materials. 				
7.	<ul style="list-style-type: none"> Required computer software/ hardware capabilities. 				
8.	<ul style="list-style-type: none"> Computer Literacy skills expectations for students enrolled in the course. 				
9.	<ul style="list-style-type: none"> A specific reference to the University Catalogue's statement regarding Academic Integrity, and plagiarism expectations. 				
10.	<ul style="list-style-type: none"> Course requirements, such as: - <ul style="list-style-type: none"> reading and assignments, quizzes/exams, and other types of assignments of student work. 				
11.	<ul style="list-style-type: none"> The instructor's grading policy including- <ul style="list-style-type: none"> grading scale and weighted value of assignments/tests. 				

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12.	<ul style="list-style-type: none"> • Policy on attendance/participation, assignments due and deadlines, and submission of late work and missed quizzes/exams. 				
13.	<ul style="list-style-type: none"> • A specific reference to the University Catalogues statement regarding accommodations for individuals with disabilities including Disabled Student Services (DSS)- <ul style="list-style-type: none"> ○ description of services provided, and ○ contact information <ul style="list-style-type: none"> ▪ telephone number and ▪ email address. 				
14.	<ul style="list-style-type: none"> • A tentative schedule of class meetings and topics. 				
15.	<ul style="list-style-type: none"> • Explicit notation of traditional/on-campus vs. virtual meeting – Online/Hybrid) and • location of class meetings. 				
16.	<ul style="list-style-type: none"> • A schedule of all assignments due, deadlines, and examinations. 				
17.	<ul style="list-style-type: none"> • A policy regarding extra credit, including- <ul style="list-style-type: none"> ○ a statement indicating if it is available to all students. 				
18.	<ul style="list-style-type: none"> • A statement that clarifies behavior expectations, • as well as the consequences of disrespectful or disruptive behavior. 				
19a.	<ul style="list-style-type: none"> • General Education (GE) Criteria addressed, if applicable. 				
19b.	<ul style="list-style-type: none"> • Syllabus addresses outcomes in GE area, if applicable. 				
20.	<ul style="list-style-type: none"> • The Syllabus requirements reconciles to the Master Course Outline (MCO) related to this specific course. 				

College of Business and Public Policy (CBAPP)
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Course Number & Name: _____
Assurance of Learning: Assessment Plan

	Assurance of Learning Assessments:	Yes	No	Unclear	Reference MCO and/or Syllabus Page Number & Comments
1.	<ul style="list-style-type: none"> The Master Course Outline (MCO) (or comparable documentation) includes Program-Level Learning Goals to help students understand, apply, analyze, etc. <ul style="list-style-type: none"> List if applicable. 				
2.	<ul style="list-style-type: none"> The Course/Student Learning Objectives (CLO/SLO) that relate to the Program-Learning Objectives (PLO) are objectively described in the Syllabus. <ul style="list-style-type: none"> List if applicable. 				
3.	<ul style="list-style-type: none"> The Syllabus incorporates (or makes references) to rubrics that are identified/developed to assess student work, based on each relevant PLO. 				
4.	<ul style="list-style-type: none"> The Syllabus incorporates Assessment Methods (essay, short answer, journals, blogs, quizzes/exams, etc.) and Assessment Frequency (each semester, each academic year, etc.) 				
5.	<ul style="list-style-type: none"> The Faculty/Proposer included an assessment plan as an attachment to the submitted proposal package. 				

ACC431, Govt & Non-profit Accting Master Course Outline Version 2, 05/2020-ghd

**California State University Dominguez Hills
College of Business Administration and Public Policy
Master Course Outline (MCO)
Course Units: 3**

**ACC 431: Government & Non-profit Accounting
(Offered Onsite and Online, 15-week Semester)**

This document is to be used to guide preparation of class schedules and syllabi by all instructors teaching this course.

Course Number: ACC 431

Course Title: Government & Non-profit Accounting

Catalog Description

The nature, objectives, and procedures of Government & Non-profit Accounting will include topics that address principles underlying fund accounting, budgeting procedures, and discussion of types of funds used. Course requirements include computerized term project.

Prerequisite: ACC 230, Financial Accounting.

Course Sequencing and Relationship to Mission

ACC 431 is an upper division accounting concentration course required for all Accounting majors. The course should be taken during the junior year. This course will address principles underlying fund accounting, budgeting procedures, discussion of types of funds used.

Course Educational Objectives

Upon completion of this course, students should be able to answer the following questions relating to key government and non-profit accounting topics:

Introduction to Accounting and Financial Reporting for Government and Not-for-Profit Entities:

- What are characteristics that distinguish governmental and not-for-profit entities from for-profit entities?
 - Who are authoritative bodies responsible for setting GAAP and financial reporting standards for all governmental and not-for-profit organizations?
-

ACC431, Govt & Non-profit Accting**Master Course Outline****Version 2, 05/2020-ghd**

- How would you contrast and compare the objectives of financial reporting for state and local governments, the federal government, and not-for-profit organizations?
- What are the minimum requirements for general purpose external financial reporting of state and local governments and how they relate to comprehensive annual financial reports?
- What are required financial statements for the federal government, and not-for-profit organizations?

Principles of Accounting and Financial Reporting for State and Local Govts:

- What are the three major activities of a state or local government? Explain the nature of each: governmental activities, business-type activities, and fiduciary activities.
- What are the components of the Governmental Accounting Standards Board's (GASB) integrated accounting and financial reporting model? Describe each component, including: Elements and measurement approaches Government-wide financial statements; Fund financial statements; Definition of fund and principles of fund accounting; & Types of funds in each fund category and characteristics of each fund type.
- How are major funds reported, and what is the criteria used to determine whether a fund should be reported as a major fund?

Governmental Operating Statement Accounts-Budgetary Accounting:

- How are operating revenues and expenses related to governmental activities classified and reported in the government-wide financial statements?
- As it pertains to governmental funds, what is the difference between Revenues and Other Financing Sources; and, between Expenditures and Other Financing Uses?
- How are revenues and expenditures classified in the General Fund and other governmental funds?
- How does budgetary accounting contribute to achieving budgetary control over revenues and expenditures, including such aspects as:
 - Recording the annual budget?
 - Accounting for revenues?
 - Accounting for encumbrances and expenditures?
 - Accounting for allotments?
 - Reconciling GAAP and budgetary amounts?
- How would you describe governmental accounting systems?
- How would you classify revenues and expenditures for a public school system?

Accounting for Governmental Operating Activities-Illustration of Transactions and Preparation of Financial Statements:

- After analysis of typical operating transactions for governmental activities, how would you prepare appropriate journal entries for these transactions at both the government-wide and fund levels?
-

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- How would you prepare adjusting entries and a pre-closing trial balance?
- How would you prepare closing journal entries and year-end entries for General Fund financial statements?
- How do you account for interfund and intra- and interactivity transactions?
- How do you account for transactions of a permanent fund?
- What is the difference between an exchange and nonexchange transaction, and define the classifications used for a nonexchange transaction?

Accounting for General Long-term Liabilities:

- How would you describe the nature and characteristics of general capital assets?
- How do you account for general capital assets, including: acquisition, maintenance, depreciation, impairment, and disposition?
- What is the purpose, characteristics, and typical financing sources of a capital projects fund?
- What are journal entries utilized for preparing for a typical capital project, both at the fund level and within the governmental activities category at the government-wide level?
- How does one prepare financial statements for capital projects funds?

Debt Service:

- What types of liabilities are classified as general long-term liabilities?
- What are journal entries utilized in the governmental activities general journal to record the issuance and repayment of general long-term debt?
- How do you prepare note disclosures for general long-term debt?
- What are the reasons for statutory debt limits and explain the terms debt margin and overlapping debt?
- What are the purpose and types of debt service funds?
- What are the journal entries utilized to account for activities of debt service funds?

Accounting for the Business-Type Activities:

- What are characteristics of proprietary funds, including those unique to internal service and enterprise funds?
 - What are the differences between the purposes of internal service funds and enterprise funds?
 - What are proprietary financial reporting requirements, including the differences between the reporting of internal service and enterprise funds in the government-wide and fund financial statements?
 - What are accounting procedures and how are journal entries and financial statements prepared for an internal service fund?
 - What are accounting procedures and how are journal entries and financial statements prepared for an enterprise fund?
 - What are special topics in accounting for the business-type activities of state and local governments?
-

Accounting for Fiduciary Activities- Agency and Trust Funds:

- How are trust and agency funds used to report on the fiduciary activities of a government?
- What are the differences between agency funds and trust funds (private-purpose, investment, and pension)?
- What are the uses for and characteristics of agency funds?
- What activities are commonly accounted for and reported under agency funds?
- What is the purpose, accounting, and financial reporting for a cash and investment pool (including an investment trust fund); a private- purpose trust fund; and a pension trust fund?
- How are other postemployment benefits plans accounted for?

Financial Reporting of State and Local Govts:

- How would you describe the concepts related to the financial reporting requirements of the GASB reporting model?
- What are key concepts and terms used in describing a governmental reporting entity?
- How would you apply GASB criteria for determining whether a potential component unit should be included in the reporting entity and, when included, how would you describe the manner of reporting component units?
- How would you identify and describe the contents of a comprehensive annual financial report(CAFR)?
- How would you prepare governmental fund financial statements and government-wide financial statements, and how would you reconcile the two?
- Based on your understanding of this Chapter, what financial reporting issues/topics were addressed?

Analysis of Governmental Financial Performance:

- What is the importance of evaluating governmental financial performance?
- How would you distinguish among and describe key financial performance concepts, such as: financial position, financial condition, and economic condition?
- What are the relationships among environmental factors, organizational factors, and financial factors in determining governmental financial condition?
- Can you Identify, calculate, interpret and analyze key ratios that measure financial performance? Explain in details.
- How does benchmarking aid in financial analysis, and also identify several possible sources of government information that can be helpful when benchmarking?

Auditing of Governmental and Not-for-Profit Organizations:

- What are the essential elements of financial audits conducted by independent CPAs? Describe each element, including:
 - The objective(s) of financial audits.
 - The source and content of generally accepted auditing standards (GAAS).

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- Audit report formats and opinions.
 - The audit process.
- What is the purpose and nature of by generally accepted government auditing standards (GAGAS)?
- What is the source of GAGAS?
- Why and how are GAGAS broader than GAAS?
- What are types of audits performed under GAGAS? Describe each one, including financial audits, attestation engagements, and performance audits.
- What are the essentials of a single audit? Include an explanation addressing the following:
 - The purpose and scope of a single audit.
 - Major program identification.
 - Audit work required.
 - Reports that must be submitted.
- Which special topics relate to audits of governments and not-for-profit organizations?

Budgeting & Performance Measurements:

- What are the objectives of budgeting in the public sector?
- What are differences among the various budgeting approaches?
- How would you describe the budgeting process for a state or local government, including the procedures involved in preparing specific types of budgets?
- How would you describe methods of integrating planning, budgeting, performance measurement, and performance reporting?
- How would you describe the types of managerial tools available that are used to improve performance?
- How would you describe the budget and cost issues relating to grant accounting?

Accounting for Not-for Profit Organizations:

- What are the differences between not-for-profit organizations (NFPs) from entities in the governmental and commercial sectors of the U.S. economy?
- What are the authoritative standards-setting body for establishing GAAP for nongovernmental NFPs?
- What is the proper financial reporting and accounting for NFPs, including required financial statements; classification of net assets; accounting for revenue, gains, and support; accounting for expenses; and accounting for assets?
- How do you prepare financial statements in accordance with the generally accepted accounting principles that govern NFP organizations?

Not-for-Profit Organizations-Reg, Tax, & Performance Issues:

- What are oversight bodies and their source of authority over not-for-profit organizations (NFPs)?
 - How and why do states regulate NFPs also describe the following:
 - Not-for-profit incorporation laws.
-

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- Registration, licenses, and tax exemption.
- How does the federal government regulate NFPs and describe the following:
 - Tax-exempt status—public charities and private foundations.
 - Unrelated business income tax.
 - Restricting political activity.
 - Excessive benefits received by officers.
 - Reorganization and dissolution.
- What are governance issues relating to NFP boards, including incorporating documents and board membership?
- How benchmarks and performance measures used to evaluate NFPs?

Accounting for Not-for-Profit Organizations-Colleges/Universities:

- What is the difference between generally accepted accounting principles for public and private colleges and universities?
- How would you describe financial reporting for public and private colleges and universities?
- What are the accounting and reporting issues for colleges and universities in the following areas:
 - accounting for asset, liabilities, and net assets/net position?
 - accounting for revenues and expenses?
 - accounting for cash flows?
- How would you journalize transactions and prepare financial statements for private colleges and universities?
- What are issues relating to colleges and universities, in the following areas:
 - planned giving?
 - auditing?
 - federal financial assistance?

Accounting for Health Care Organizations:

- What are different organizational forms and the related authoritative accounting literature for health care organizations?
 - How would you describe the unique accounting and reporting issues for health care organizations?
 - What are journal transactions for not-for-profit and governmental health care organizations?
 - How would you prepare basic financial statements for not-for-profit and governmental health care organizations?
 - What are other accounting issues in the health care industry as they relate to the following areas: legislation, auditing, taxation and regulation, prepaid health care services, and continuing care retirement communities?
 - How would you perform financial and operational analysis for health care organizations?
-

Accounting and Reporting for the Federal Government:

- How would you describe the financial management structure and the process for establishing generally accepted accounting principles for the federal government?
- How would you explain the concepts underlying federal accounting and financial reporting?
- How would you describe federal government-wide and agency performance and financial reporting requirements?
- How would you record budgetary and proprietary journal entries, and how do you prepare financial statements for federal agencies?
- How would you compare/contrast accounting for state and local governments with accounting for federal agencies?

Program-Level Learning Goals Coverage

Upon completion of this course, students will also be able to achieve several of the following program-level objectives, which may be incorporated in the course objectives and/or measured discretely:

- Written Communication
 - Analyze and synthesize information by clearly writing solutions to discussion questions, exercises, and/or recommendations to a case study challenge that are logical and are appropriately justified.
 - Oral Communication
 - Give an effective oral presentation built around PowerPoint slides.
 - Critical Thinking
 - Identify relevant issues, generate and compare alternatives, and develop sound solutions to assigned discussion questions, exercises, and/or case studies.
 - Teamwork
 - Complete collaborative hands-on practical assignments involving several students.
 - Globalization
 - Understand the interconnectedness of the global economy.
Note: Global and International issues are addressed through the supply chain management, global information systems, and international business organization topics.
 - Ethics and Social Responsibility
 - Analyze social responsibility and ethical decision-making situations.
 - Apply ethical frameworks in making business decisions.
Note: Ethical issues are addressed through consideration of the major social and ethical issues involved in the development and use of information
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technology, as well as in addressing Political, Social, Legal and Regulatory issues as they relate to government and non-profit accounting topics.

- Environmental and Technological issues are addressed through discussion of behavioral, organizational, regulatory and social aspects as they relate to government and non-profit accounting topics.
- Information Technology
 - Propose and justify IT solutions as they relate to government and non-profit accounting topics.

Note: IT is addressed through assigned discussion questions, exercises, and/or business case studies dealing with implementation of Enterprise Resource Planning (ERP) systems, specifically relating to Accounting Information Systems, in organizations operating in a Global economy.

How are Course Educational Objectives Measured?

Course objectives are measured through activities, such as: assignments, blogs, quizzes, interim and final exams administered, as well as a written CAFR research/report/video presentation, to evaluate student's knowledge and understanding of principles and concepts taught. Homework (computer prepared) and computer Internet capability demonstration may be required. The weight given to each component of the course content is indicated in the course Content section of this outline.

Course Content

Topics: Government and Non-profit Accounting	Lecture Hours Coverage	Activities Hrs/Per Week
Introduction to Accounting and Financial Reporting	3	9
Principles of Accounting and Financial Reporting	3	9
Accounting for Governmental Operating Activities	3	9
Accounting for General Long-term Liabilities	3	9
Accounting for Debt Service	3	9
Accounting for the Business-Type Activities & Accounting for Fiduciary Activities	3	9
Financial Reporting	3	9
Financial Analysis	3	9
Auditing	3	9
Budgetary Accounting	3	9
Performance Measurements	3	9
Accounting for Not-for Profit Organizations-Misc.	3	9
Accounting for Not-for-Profit Organizations-Colleges	3	9
Accounting for Not-for-Profit Organizations- Universities	3	9
Accounting for Health Care Organizations	3	9

ACC431, Govt & Non-profit Accting Master Course Outline Version 2, 05/2020-ghd**Teaching Methods (including innovative teaching methods/technology used)****Perspectives Coverage**

- Global and International
 - The global issues are addressed through text example discussion.
- Ethics
 - The ethical concerns in accounting are addressed through end of chapter discussion questions, exercises, case studies, and current events.
- Political, social, legal and regulatory, environmental and technological issues are covered when discussing current events
- Demographic diversity is covered when discussing organizational structure
- Information technology is utilized with Internet applications, online assignments and tests, and/or Microsoft Application usage (e.g. Powerpoint, Word, Excel)

Basic Skills Coverage

- Written communication activities
- Oral communication activities
 - Oral communication skills are developed through pre-recorded Power Point presentations that students may develop, narrate, and provide on media, such as: Zoom, Flipgrid, YouTube, etc.
- Critical thinking skills
- Teamwork

Instructional Resources

- Library usage
- Internet usage
- Learning Management System (LMS), Blackboard, usage
- Computer usage
 - Students are required to prepare homework using the computer
- Appropriate instructional technology
 - Using Power Point and pre-recorded videos to enhance lectures

Textbook

- Accounting for Governmental & Non-Profit Entities, 18th Edition
Jacqueline L. Reck and Suzanne L. Lowensohn
ISBN: 978-0-07-802582-2
MHID: 0-07-802582-6
© 2019 | Published
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McGraw Hill Education

- **Optional:** Access code to publisher website

Example Syllabus

- Refer to enclosed Appendix

Requirements

- In structuring ACC431-40, Government & Non-profit Accounting coursework for the semester, Faculty is required to accomplish at least 80% of the subject MCO.

Faculty

Gloria H. Del Rosario, CPA, CIA, MBA

Dr. Hak Song, Ph.D, CPA

California State University Dominguez Hills
College of Business Administration and Public Policy

ACC 431-40: GOVERNMENTAL & NON-PROFIT ACCOUNTING
ONLINE
COURSE UNITS: 3

SPRING 2020

Instructor: Gloria H. Del Rosario, CPA (inactive), CIA, MBA
Office Location: SBS C313
Office Hours: Mondays: 1:30pm-3:30pm; and Wednesday: 5:30pm-6:30pm
Or, Contact instructor via email to schedule date/time for mutually
agreed-to appointment between Instructor and Student using a
virtual meeting via ZOOM.
Telephone Number: 310-243-2131
Email Address: gdelrosario@csudh.edu

Catalog Description and Prerequisites:

Catalog Description:

The course covers Governmental and Non-Profit Accounting, which includes the nature of fund accounting systems used by governments and nonprofit entities. Topics include principles underlying fund accounting, budgeting procedures, discussion of types of funds used. Course requirement includes a CAFR research project.

I fully understand and comply with prerequisites. _____ initials/date.

Prerequisite:

ACC 230, Financial Accounting

Required Textbooks and Materials:

Required Textbook:

Accounting for Governmental & Non-Profit Entities,
18th Edition (use only this edition)
with Connect LearnSmart Access (mandatory)
Jacqueline L. Reck and Suzanne L. Lowensohn
• ISBN-13: 978-1259917059
• ISBN-10: 1259917053
McGraw Hill Education

Required Materials:

Laptop/Desktop Computer: A laptop/desktop computer is required.

Webcam- Built-in or Standalone: A built-in or standalone webcam is required. Student's computer, together with a webcam, will be used with the Respondus Lockdown Brower to take all tests administered in this course.

Respondus Lockdown Browser: Download Respondus Lockdown Browser to the laptop/desktop computer that students will be using for this course to take all quizzes/exams this semester. Click on the following link to download Respondus:
<http://www.respondus.com/lockdown/download.php?id=237953368>

Calculator: A calculator is required. However, calculators that have text display capability and cell phone calculators are not allowed.

APA referencing is a requirement in this course. APA's style rules and guidelines are set out in a reference book called The Publication Manual of the American Psychological Association. A guide to the APA referencing style is also available as a PDF document (students will need Adobe Acrobat to view it) at <http://libguides.library.curtin.edu.au/referencing/apa> . Please be familiar with this style: <http://supp.apa.org/style/PM6E-Corrected-Sample-Papers.pdf> .

I understand the terms of the learning objectives. _____ initials/date.

Student Learning Objectives:

Upon completion of this course, students will be able to:

- Understand and apply various Governmental and Non-Profit Accounting concepts relating to topics, which includes the Nature of fund accounting systems used by governments and nonprofit entities. Topics include:
 - principles underlying fund accounting,
 - budgeting procedures,
 - discussion of types of funds used and applicable statements.
- Work in a team-based setting on cooperative projects and/or presentations, and to use the Internet for research and other alternative learning opportunities, such as to identify websites and/or videos covering related topics addressed in this course.
- Demonstrate critical thinking skills through solving problems/exercises and/or case studies relating to topics covered in this course.
- Demonstrate communication (written/oral) skills through identification, comprehension and/or explanation of various conceptual topics covered in this course.

I understand the terms of the course expectations and ALL policies. _____
initials/date.

Course Expectations and Policies:

Students are expected to study the chapter readings and complete assigned homework problems in-depth. It is most important in accounting courses not to get behind in his/her work. Course material is much more easily understood by reading the textbook, practicing problems, and reviewing instructional pre-recorded videos posted on Blackboard, when applicable.

The method of instruction shall be approximately 20-30 min. (or longer, as needed) discussions of chapter materials. Course assignments, as well as quiz/exam questions, are designed to prepare students for real-world experience that simulate a professional environment.

Homework assignments are expected to be prepared using Microsoft applications, which include, but are not limited to, MS Word, PPT, Lucidchart (in place of VISIO), &/or Excel, as specified on Blackboard. Students are encouraged to ask questions and to request additional explanation of some particular point, if he/she remains uncertain about concepts or other items discussed in this course.

Participation Policy:

Students are expected to participate fully. Participation will be factored in the final course grade.

Participation:

Participation is to be substantive. In other words, in-class participation and participation through posting discussion thread and/or blog comments like "I agree," "That's/Looks great," "I wish I would have thought of that," or "What do you mean?" are not considered substantive.

Substantive participation is defined as active involvement in-class and discussion board activities that are rich, deep and probing. It may include piggybacks on someone else's comment, challenging assumptions or adding depth to the discussion. Sometimes it is a new idea or question. Substantive input adds depth to a discussion and carries its own weight. It demonstrates that students are using his/her critical thinking skills and values the advancement of knowledge for themselves and others.

A checklist of substantive participation may include activities that answer these types of questions:

- Does the response add a new insight to ideas already offered?
- Does it challenge previous ideas and add appropriate counter-thought?
- Does it give a sense of the "ah-ha" and encourage deeper thought?
- Does it take enough time to "wallow" in an idea and ask probing questions?
- Does it demonstrate that students have completed appropriate readings and/or research on topics addressed in this course?

Additionally, students are responsible for knowing what goes on in class, which may include materials not covered in readings, modifications to the syllabus, and announcements

concerning exams/quizzes. Students are also encouraged to ask relevant questions, make pertinent comments, and present answers to questions on the class discussion board.

Students are encouraged to use email to discuss matters related to the course. Most course announcements will be made during class, and/or through e-mail and Blackboard. It is the student's responsibility to ensure that the e-mail provided is correct. The email address used should be readily available for students to check on messages on a timely basis. Or, students should ensure that the e-mail utilized does correctly forward all messages to an address that students check daily.

Academic Integrity Policy:

Cheating or plagiarism in connection with an academic program or class at a campus is subject to discipline as provided in Sections 41301 through 41304 of Title 5, California Code of Regulations. Please see the University Catalog for further information.

Class Behavior and Conduct Policy:

Behavior that persistently or grossly interferes with classroom activities is considered disruptive behavior and may be subject to disciplinary action. Such behavior inhibits other students' ability to learn and an instructor's ability to teach. Instructor may report a disruptive student to the Student Affairs Office (WH A-410, 310-243-3784) for disciplinary action.

Minimum Computer Specifications:

To ensure reasonable speed for Blackboard interactive sessions, all enrolled students must have, at a minimum, the following specifications on their personal computers to be utilized in this course:

Software Requirements:

- Windows 7 or higher
- Microsoft Office 2010 suite or higher
- Up-to-date anti-virus software (Microsoft Security Essentials)
- Adobe Acrobat Reader

Supported Browsers

- Windows
 - Google Chrome
 - Mozilla Firefox
 - Microsoft Internet Explorer
- Macintosh
 - Safari
 - Google Chrome
 - Mozilla Firefox

Hardware Requirements:

- A Pentium 2 GHz processor or faster
- 4-8 GB of RAM
- DSL or faster speed preferred
- Sound card & speakers
- DVD/CD-ROM Drive

For more knowledge on Blackboard, please view information here:

- Blackboard
 - Blackboard is CSUDH's Learning Management System. Courses may use Blackboard to deliver content, host discussion forums, and administer exams. Ensure computer for use in this course is compatible with Blackboard.
 - Windows and Mac, and Blackboard Mobile apps are available for mobile devices.
 - Get an online guide to Blackboard or view training videos
 - View frequently asked questions about Blackboard

Computer Literacy Skill

- Students need to have a basic knowledge of computer and Internet skills in order to be successful in this course. Here are some of the highlights:
 - Knowledge of terminology, such as browser, applications, etc.
 - Understanding of basic computer hardware and software; ability to perform computer operations, such as:
 - Using keyboard and mouse
 - Managing files and folders: save, name, copy, move, backup, rename, delete, check properties
 - Software installation, security and virus protection
 - Using software applications, such as Word, PowerPoint, Excel, email clients
 - Knowledge of copying and pasting, spell-checking, saving files in different formats
 - Sending and downloading attachments

Technical Support

- If students are having technical problems with the Blackboard, Learning Management System, he/she can contact free technical support in one of the following ways:
 - Blackboard Tutorials: <http://www4.csudh.edu/it/services/blackboard/tutorials-students/index>
 - Phone: 310-243-2500, option 2 (M-F 8:00 am – 5:00 pm) –Blackboard

Learning Management System support on Main Campus.

- Helpdesk Ticket: <https://csudh.service-now.com>

Withdrawal from Class Policy:

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog.

Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, the instructor cannot drop or withdraw any student once enrolled in this course, after the instructor drop date as noted in the course catalog. Students must complete the appropriate paperwork to ensure that he/she will not receive a final grade of Withdrawal Unauthorized "WU", which is equivalent to an "F" in this course.

Statement on Disabled Students Services Policy:

At California State University, Dominguez Hills, the Student disAbility Resource Center (SdRC) office is committed to providing all of the University educational, cultural, social and physical facilities and programs available to students with disabilities. The program serves as a centralized source of information for students with disabilities and those who work with them. By providing support services, SdRC assists students with disabilities in the enhancement of their academic, career and personal development. The SdRC Office is located in WH D-180 phone 310-243-3660 (voice) or 310-243-2028 (TDD). Please refer to the SdRC Handbook or website <http://www.csudh.edu/studentaffairs/disabledstudentservices/> for more information.

Due Dates and Make-up Work Policy:

Due Dates & Late Work:

The completion of homework assignments, course plan/reassessments, class blogs, research/reports, and video presentations are mandatory and crucial to mastery of the subject matter in this class. In this course, student study requirements encompass previewing and reviewing in-depth, chapters, as well as lecture PowerPoint presentations; homework assignments; team problems; videos; and on-line quizzes posted on Blackboard.

The due date for homework assignments, course plan/reassessments, blogs, research/reports, and video presentations will be posted on Blackboard. No credit will be given for untimely submission of homework assignments, research/report(s), course plan /reassessments, blogs, etc. NO EXCEPTIONS.

Make-up quizzes/examinations:

Make-up quizzes/examinations will be allowed only for extraordinary circumstances, which are clearly beyond the control of the student and are supported by documented evidence. The make-up quiz/examination grade will be substituted for the grade(s) of the missed exam(s). However, permission to take the make-up quiz/exam must be arranged at least 72-hours before the regularly scheduled quiz/exam, which is missed. Students who do not take quiz/exam on the date announced, without making arrangements with the instructor according to the preceding rules, will receive a quiz/exam grade of zero. There are no quizzes/exams redo. NO EXCEPTIONS.

It is a student's responsibility to note the quiz and exam dates and let the instructor know at the beginning of the semester if he/she foresees any conflicts. It is also a student's

responsibility to ensure that he/she does not schedule any job interviews, or travel for official or personal reasons during quiz/exam days.

Assignments and Grading Policy:

Assignments will be graded for neatness, completeness, and effort. **Additional information for homework requirements is provided under the bullet points shown below. All assignments and activities are located on the course Blackboard under the “START HERE → Modules” link.**

- Refer to supplemental information located under Attachments 1 and 2 to this Syllabus.
- Refer to “Frequently Asked Questions (FAQ)” link on Blackboard.

Students are encouraged to complete homework assignments so that they can ask thoughtful questions in this course. It is also the students’ responsibility to go over solutions to problems/exercises, ask questions and get doubts clarified on an on-going basis. Additionally, students should do their own homework assignments. Copying someone else’s work, even in small parts, is considered plagiarism and subject to severe penalties (Also refer to Academic Integrity).

Examination Integrity Policy

In this course, students will use an Online Examination Integrity Software called Respondus. This is an automated proctoring system that records data about students’ testing environment, while they are taking an exam. This type of software is considered essential to ensure the integrity of the testing environment and assists the instructor with test taker identity validation.

PLEASE NOTE: This is a testing environment and all testing protocols must be adhered to, regardless of location. Students are advised as a test taker to take every precaution and setup the testing environment to maximize success. This may include removing any distractions and sounds as excessive, unnecessary movements may compromise the integrity of the testing environment and result in an unsatisfactory grade.

All students are advised to carefully read the Examination Integrity Policy located under the Respondus application prior to commencing each test. The policy discusses details regarding use of the software program and its requirements. The software requires the use of a webcam (internal or external), microphone (internal or external), and identity verification using a valid photo identification (ID), i.e. driver’s license, rowan id card, etc.

I understand the terms of the grading policy and grading scales.

initials/date.

Grades: Shown as follows-

Pro-forma grading plan for each course activity	Points Per Activity	Percentage Weights
Exam 1	110	59%
Exam 2	110	
Exam 3	110	
Exam 4: FINAL EXAM	110	
7 Quizzes @ 10 points	70	
Syllabus: Review, Sign/Date, System Check on BB, Effective Teams, & Respondus Installation	20	5%
Student Introduction Video/Report (10) & Peer Evaluation (10)	20	
Course Plan/Reassessments (50) & Blogs (60)	110	13%
Homework Discussion Questions -16 Chapters (40) & Peer Evaluation (30)	70	18%
Individual Exercises from McGraw Hill Connect LearnSmart	30	
Team Exercises & Participation/Peer Evaluation (30) & Pre-Test Exam Questions (30)	60	
Written Research/Report (30), Video Oral Presentation (10), & Peer Evaluation (20)	60	7%
Total planned points available	880	100%

(NOTE: IF AN INITIALED/DATED COURSE SYLLABUS IS NOT POSTED ON BLACKBOARD (BB); A SYSTEM CHECK IS NOT PERFORMED ON BB; RESPONDUS IS NOT DOWNLOADED ON YOUR COMPUTER; AND A DETAILED COURSE PLAN IS NOT COMPLETED AND POSTED ON BB BY THE DUE DATE/TIME ANNOUNCED ON BB, ENROLLED STUDENTS MAY BE DROPPED FROM THIS COURSE.)

Quizzes/Exams: Tests will cover materials contained in the lecture notes, required readings, team exercises provided on Blackboard, homework assignments, PowerPoint presentations and quizzes. Furthermore, tests administered in this course will generally include: fill-in-the-blanks, true/false questions, multiple choice questions, and short answer problems.

Optional Points: Incentive Badges are identified as “extra credit” opportunities. These incentives will be offered throughout the semester. Criteria for earning Incentive Badges and how they will be applied to your final grade at the end of the semester will be explained in detail posted under the Frequently Asked Questions link on Blackboard. Ensure students view this information to get a complete understanding of how Incentive Badges are applied to final grades at end of the course.

Grading Schema in Course Blackboard:

(Grade % = (number of total points earned / number of total actual points possible) X 100

Schema Mapping

Grades Scored Between	Will Equal
94 % and 100 %	A
90 % and Less Than 94%	A-
87 % and Less Than 90%	B+
84 % and Less Than 87%	B
80 % and Less Than 84%	B-
74 % and Less Than 80%	C+
70 % and Less Than 74%	C
67 % and Less Than 70%	D+
64 % and Less Than 67%	D
0 % and Less Than 64%	F

I understand the terms of the course content and hours coverage. _____

initials/date.

Course Content, Hours Coverage: Shown as follows-

Topics: Governmental & Non-profit Accounting	Topics for Class Lectures (Hours Coverage/ Per Week)	Assigned Weekly Activities (Hours/Per Week)
Introduction to Accounting and Fin Reporting for Govt and Not-for-Profit	3	9
Principles of Accounting and Financial Reporting for State and Local Govts	3	9
Governmental Operating Statement Accounts; Budgetary Accounting	3	9
Accounting for Governmental Operating Activities-Illustrate Transaction and Fin Statements	3	9
Accounting for General Long-term Liabilities	3	9
Debt Service	3	9
Accounting for the Business-Type Activities	3	9
Accounting for Fiduciary Activities- Agency and Trust Funds	3	9
Financial Reporting of State and Local Govts	3	9
Analysis of Governmental Financial Performance	3	9
Auditing of Governmental and Not-for-Profit Organizations; and Budgeting & Performance Measurements	3	9
Accounting for Not-for Profit Organizations, & Organizations-Reg, Tax, & Pef Issues; and Not-for-Profit	3	9
Accounting for Not-for-Profit Organizations-Colleges/Univ	3	9
Accounting for Health Care Organizations	3	9
Accounting and Reporting for the Federal Government	3	9

Tentative Detailed Weekly Schedule: **Aligns with the Module Setup on Blackboard**

Note: For further instructions, refer to the module assignments posted on Blackboard.

Week	Modules	Topics for Class Lectures	Assigned Weekly Activities: Coursework	Reference Explanatory Notes Under Attachment 2	Due Date by 11:59pm
Week 1	0	Student Learning Objectives, Course Policy, & Team Exercise	<ul style="list-style-type: none"> • <u>Provide Student Introduction Video/Report</u> • Review, sign, & date syllabus; • Conduct system check; • Download Respondus Lockdown Browser • Perform internet research: Working in Teams • Develop course plan & mandatory instructor/student virtual meeting. • Peer Evaluation: Student Introduction* 	<div>1.</div> <div>4. & FAQs on BB</div> <div>7.</div> <div>1.</div>	<div>1/29/20</div> <div>1/31/20*</div>
	1	<u>Read Textbook & View Videos:</u> <ul style="list-style-type: none"> • Chapter 1, Introduction to Accounting and Financial Reporting for Govt and Not-for-Profit Entities • Chapter 2, Principles of Accounting and Financial Reporting for State and Local Govts 	<u>Chapters 1-2 Discussion Questions:</u> <ul style="list-style-type: none"> • Even Only: Student #1-#20 • Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p>	2.	2/3/20
Week 2	1	<u>Read Textbook & View Videos:</u> Chapters 1-2	<u>Chapters 1-2 Individual Exercises:</u> <ul style="list-style-type: none"> • Chapters 1-2, Refer to Connect LearnSmart • Identify CAFR selected for review/analysis 	3.	2/5/20
	1	<u>Read Textbook & View Videos:</u> Chapters 1-2	<u>Self-assess weaknesses/strengths:</u> Class Blog: Research Analysis	8.	2/7/20
Week 3	1	QUIZ 1: MODULES 0-1			2/9/20
	2	<u>Read Textbook & PPTs:</u> <ul style="list-style-type: none"> • Chapter 3, Govt Operating Statement Accts; Budgetary Acctg • Chapter 4, Acctg for Govt Operating Act-Illustrate Transaction and Financial Statement 	<u>Chapters 3-4 Discussion Questions:</u> <ul style="list-style-type: none"> • Even Only: Student #1-#20 • Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p> <p><u>Attachment 1 of Syllabus:</u> Examine CAFR selected. Answer Chapters 3-4 questions under Attachment 1. <i>Note: Submit together with Discussion Questions.</i></p>	2.	2/10/20

	2	Read Textbook & View Videos: Chapters 3-4	Chapters 3-4 Individual Exercises: Chapts3-4, Refer to Connect LearnSmart	3.	2/12/20
	2	Read Textbook & View Videos: Chapters 3-4	Self-assess weaknesses/strengths: Class Blog: Research Analysis	8.	2/14/20
Week 4	2	QUIZ 2: MODULE 2			2/16/20
	1-2	Complete Peer Evaluations: Discussion Questions Note: When submitting Peer Evals for Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.		2.	2/18*/20 *Move to Tues
		Pre-test Exam Questions		6.	2/18*/20
EXAM1: MODULES 0 – 2 Chapters 1-4			EXAM1: Respondus & Webcam. <ul style="list-style-type: none"> Reassessment of Course Plan & mandatory instructor /student progress virtual meeting 	7.	2/19/20 Meeting dates will be announced
Week 5	3	Read Textbook & PPTs: <ul style="list-style-type: none"> Chapter 5, Accounting for General Long-term Liabilities Chapter 6, Debt Service 	Start to form teams	4.	2/24/20
	3	Read Textbook & View Videos: Chapters 5-6	Chapters 5-6 Discussion Questions: <ul style="list-style-type: none"> Even Only: Student #1--#20 Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p> <p><u>Attachment 1 of Syllabus:</u> Examine CAFR selected. Answer Chapters 5-6 questions under Attachment 1. <i>Note: Submit together with Discussion Questions.</i></p>	2.	2/26/20
Week 6	3	Read Textbook & View Videos: Chapters 5-6	Established Teams	4.	3/2/20
	3	Read Textbook & View Videos: Chapters 5-6	1 st Team Assignment: Team Name, Team Rules, & Peer Evaluation Form	4.	3/4/20
Week 7	3	Read Textbook & View Videos: Chapters 5-6	Chapters 5-6 Team Exercises: <ul style="list-style-type: none"> Chapt5: ex. 5-18, 5-19, 5-22, & 5-26; and Chapt6: ex. 6-18, 6-20, & 6-24 	5.	3/11/20

	3	Read Textbook & View Videos: Chapters 5-6	Self-assess weaknesses/strengths: Class Blog: Research Analysis	8.	3/13/20
Week 8	3	QUIZ 3: MODULE 3		3/15/20	
	4	Read Textbook & PPTs: • Chapter 7, Accounting for the Business-Type Activities • Chapter 8, Accounting for Fiduciary Activities-Agency and Trust Funds	Chapters 7-8 Discussion Questions: • Even Only: Student #1-#20 • Odd Only: Student #21-#40 Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester. <u>Attachment 1 of Syllabus:</u> Examine CAFR selected. Answer Chapters 7-8 questions under Attachment 1. <i>Note: Submit together with Discussion Questions.</i>	2.	3/16/20 3/23/20
	4	Read Textbook & View Videos: Chapters 7-8	Chapters 7- 8 Team Exercises: • Chapt7: ex. 7-19, 7-24, & 7-27; and • Chapt8: ex. 8-20, 8-21, & 8-24	5.	3/18/20 3/25/20
	4	Read Textbook & View Videos: Chapters 7-8	Self-assess weaknesses/strengths: Class Blog: Research Analysis	8.	3/20/20 3/27/20
Week 9	4	QUIZ 4: MODULE 4 (will be counted towards incentive points)		3/22/20 3/29/20	
	3-4	Complete Peer Evaluations: Discussion Questions Note: When submitting Peer Evals for Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester. (will be counted towards incentive points)		2.	3/23/20 3/30/20
		Pre-test Exam Questions (will be counted towards incentive points)		6.	3/23/20 3/30/20
EXAM2: MODULES 3 & 4 Chapters 5-8			EXAM2: Respondus & Webcam. • Reassessment of Course Plan & mandatory instructor /student progress virtual meeting	7.	3/25/20 4/5/20 Meeting dates will be announced
Week 10	5	Read Textbook & PPTs: • Chapter 9, Financial Reporting of State and Local Govts • Chapter 10, Analysis of Governmental Financial Performance	Chapters 9-10 Discussion Questions: • Even Only: Student #1-#20 • Odd Only: Student #21-#40 Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.	2.	4/6/20

			<u>Attachment 1 of Syllabus:</u> Examine CAFR selected. Answer Chapters 2 & 10 questions under Attachment 1. <i>Note: Submit together with Discussion Questions.</i>		
	5	<u>Read Textbook & View Videos:</u> Chapters 9-10	<u>Chapters 9-10 Team Exercises:</u> <ul style="list-style-type: none"> Chapt9: ex. 9-20, 9-25, & 9-26; and Chapt10: ex 10-19,10-20 & 10-21 	5.	4/8/20
	5	<u>Read Textbook & View Videos:</u> Chapters 9-10	<u>Self-assess weaknesses/strengths:</u> Class Blog: Research Analysis	8.	4/10/20
Week 11	5	QUIZ 5: MODULE 5			4/12/20
	6	<u>Read Textbook & PPTs:</u> <ul style="list-style-type: none"> Chapter 11, Auditing of Governmental and Not-for-Profit Organizations Chapter 12, Budgeting & Performance Measurements 	<u>Chapters 11-12 Discussion Questions:</u> <ul style="list-style-type: none"> Even Only: Student #1-#20 Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p> <p><u>Attachment 1 of Syllabus:</u> Examine CAFR selected. Answer Chapters 1, 9, & 11 questions under Attachment 1. <i>Note: Submit together with Discussion Questions.</i></p>	2.	4/15/20
	6	<u>Read Textbook & View Videos:</u> Chapters 11-12	<u>Self-assess weaknesses/strengths:</u> Class Blog: Research Analysis	8.	4/17/20
Week 12	6	QUIZ 6: MODULE 6			4/19/20
	5-6	Complete Peer Evaluations: Discussion Questions Note: When submitting Peer Evals for Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.		2.	4/20/20
		Complete Peer Evaluations: Team Participation/Activities Note: Team Activities have concluded for the semester.		5.	4/20/20
		Pre-test Exam Questions		6.	4/20/20
EXAM3: MODULES 5 & 6 Chapters 9-12			<u>EXAM3: Respondus & Webcam.</u> <ul style="list-style-type: none"> Reassessment of Course Plan & mandatory instructor /student progress virtual meeting 	7.	<u>4/22/20</u> Meeting dates will be announced

Week 13	7	<ul style="list-style-type: none"> Chapter 13, Accounting for Not-for Profit Organizations, & Organizations-Reg, Tax, & Pef Issues Chapter 14, Not-for-Profit 	<u>Chapters 13-14 Discussion Questions:</u> <ul style="list-style-type: none"> Even Only: Student #1-#20 Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p>	2.	4/27/20
Week 14	7	QUIZ 7: MODULE 7		5/3/20	
	8	<u>Read Textbook & PPT:</u> <ul style="list-style-type: none"> Chapter 15, Accounting for Not-for-Profit Organizations-Colleges/Univ Chapter 16, Accounting for Health Care Organizations 	<u>Chapters 15-16 Discussion Questions:</u> <ul style="list-style-type: none"> Even Only: Student #1-#20 Odd Only: Student #21-#40 <p>Note: When submitting Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.</p>	2.	5/4/20
	8	<u>Submit Research/Report & Video Presentation:</u> CAFR, in APA format APA referencing style is available as a PDF document (students will need Adobe Acrobat to view it.) at http://libguides.library.curtin.edu.au/referencing/apa . Please be familiar with this style: http://supp.apa.org/style/PM6E-Corrected-Sample-Papers.pdf		9.	5/5/20
	8	<u>Read Textbook & View Videos:</u> Chapters 15-16	<u>Chapters 15-16 Individual Exercises:</u> <ul style="list-style-type: none"> Chapters 15-16, Refer to Connect LearnSmart 	5.	5/6/20
Week 15	8	QUIZ 8: MODULE 8		5/8/19	
	8	Complete Peer Evaluations: Research/Report & Video Presentation		9.	5/11/20
	7-8	Complete Peer Evaluations: Discussion Questions Note: When submitting Peer Evals for Discussion Questions, refer to the "Student Number" link on Blackboard for your student number to use throughout the semester.		2.	5/11/20
		Pre-test Exam Questions		6.	5/11/20
FINAL, EXAM4: MODULES 7-8 Chapters 13-16			EXAM4: Respondus & Webcam.	5/11-12/20	

Course timing is approximate. Course detailed weekly schedule shown above may/will be modified, as needed. Any changes to the above schedule and/or homework assignments will be announced and posted on Blackboard.

******These policies, procedures, descriptions and timelines are subject to change at the discretion of the Instructor at any time.******

END OF SYLLABUS

**Attachments 1 & 2 provided below
represents Supplemental Information
to the Syllabus.**



Topics to address for CAFR Review & Analysis**Background Information:**

- Identify the city for the CAFR selected for review/analysis.
- Provide background information for the governmental entity selected.
- Provide the reporting year of the CAFR selected.

Chapters 1, 9, & 11:

- Identify who audited the CAFR selected: (1) CPAs, (2) state auditors, or (3) employees of the reporting government.
- Identify essential elements of the audit relating to this CAFR. Describe each element, including:
 - The objective(s) of audit.
 - The type of standards used to perform the audit, whether using generally accepted auditing standards (GAAS) or generally accepted government-auditing standards (GAGAS.) Explain who governs GAAS and GAGAS, and similarities/differences.
 - Describe what type of audit was performed, i.e., financial audit, attestation engagement, or performance audit.
 - The type of opinion that was expressed, i.e., qualified, unqualified, disclaimer, etc.
- Review the CAFR. Explain how this CAFR relates to the general purpose external financial reporting of state and local governments minimum requirements.

Chapter 2:

- Identify and describe how many sections are contained within the CAFR selected.
- Describe examples of components included as part of this CAFR, such as: Elements and measurement approaches for the Government-wide financial statements; types of Fund financial statements used; Definition of fund and principles of fund accounting used; & Types of funds in each fund category and characteristics of each fund type.
- Identify major funds reported on this CAFR, and explain rationale that is believed was the criteria used to determine whether a fund should be reported as a major fund.

Chapter 3:

- Identify whether this CAFR provides a distinction between revenues and other financing sources; and, between expenditures and other financing uses.
- Provide examples of classification for revenues; other financing sources; expenditures; and other financing uses.
- Explain why such a distinction is made between revenues; other financing sources; expenditures; and other financing uses.
- Identify the basis of accounting that is used to account for the above. Describe the differences in the accounting methods used.

Chapter 4:

- Identify if there are any interfund and intra- and interactivity accounts; and provide examples.
- Identify if there are any accounts for permanent funds; and provide examples.
- Identify if there are any exchange and non-exchange transactions, and define the classifications used for non-exchange transactions; provide examples.
- Review the government-wide statement of net position and statement of activities and comment on the usefulness of these two statements.

Chapter 5:

- Identify various kinds of capital assets and capital projects, wide variety of financing mechanisms, and different accounting policies used that are shown in the CAFR selected.
- Describe where capital assets and capital projects are accounted for within this CAFR.
- Identify any interesting note disclosures for capital assets and capital projects, financing mechanisms, and accounting policies used that are shown on this CAFR. Relate any notes that were selected and compare them to what was learned in this course.

Chapter 6:

- Provide examples of liabilities that are classified as general long-term liabilities shown on the CAFR selected.
- Provide examples of types of debt service funds shown on the CAFR selected.
- Describe where are general long-term liabilities and debt services are accounted for within this CAFR.
- Identify any interesting note disclosures for general long-term debt and debt service funds shown on this CAFR. Relate any notes that were selected and compare them to what was learned in this course.

Chapter 7:

- Identify examples of proprietary funds, which include internal service funds and enterprise funds.
- Explain financial reporting requirements for proprietary funds, including the differences between the reporting of internal service and enterprise funds.
- Include a discussion of the value of government-wide financial statements to determine the “profitability” of proprietary activities and the extent of subsidies from resources arising from governmental activities.

Chapter 8:

- Identify if this CAFR includes any agency and trust funds; provide examples.
- Explain the uses for, as well as differences in characteristics between agency and trust funds.

Chapter 10:

- Provide examples of the various CAFR charts, graphs, informative schedules, tables, etc. Explain the necessity of including the above items in the CAFR.
- Analyze ratios, graphs, tables, etc. similar to the approach as shown in Illustrations 10-3 and 10-4.
- Provide a well-organized and well-written description detailing student’s analysis results and conclusions based on his/her evaluation.
- Students should judiciously select data to portray as part of his/her analysis; and should be discouraged from simply copying exhibits from the CAFR without proper explanation.

Attachment 2
A. Supplemental Information

Requirements for Assignments & Activities:

Explanatory Notes: The following provides an explanation to the assignments/tests and activities that are shown in the “Detailed Weekly Schedule” under the last few pages of this Syllabus. References on the Detailed Weekly Schedule are color coded to align with the coursework activities shown below.

1. Student “Getting to Know You” Information:

- Video Presentation: Since this is an online course, both instructor and students will get to know each other by recording a short video using Flipgrid. The Flipgrid link will be posted on Blackboard for all students to record a 2-minute introduction video.
- Written Report: Students will also provide their contact information in a Word file. Include information, such as:
 - name/nickname he/she would like to be known as;
 - college major/concentration;
 - transfer student or not;
 - list all accounting courses completed thus far and rate the knowledge gained from each class from: poor, fair, good, or excellent;
 - an email address and/or contact phone number to be able to communicate with one another; and
 - also copy/paste the link for their Flipgrid video presentation on the Word document.
 - Submit the above information in a Word document through Turnitin using the applicable link on Blackboard.
 - Information gained from this assignment will be used to help with establishing teams for teamwork, networking, and collaborating.
- Peer Evaluation: To start the process of getting to meet one another in this online course and to ensure requirements of this assignment have been satisfied, students' information submitted on Turnitin will be anonymously peer reviewed upon submission on Blackboard. In order to be eligible to complete peer evaluation for points, students must have submitted their original assignments by the designated due date/time.

2. Discussion Questions:

- Discussion Questions for each chapter will be assigned to improve students' reading comprehension and written communication skills. Use the applicable Turnitin link to post homework review questions assignment in a Word document on Blackboard. No homework review questions are to be submitted via email or any other means, other than that indicated above, unless the instructor has granted approval beforehand.

- Refer to example on how to write responses to the Discussion Questions under the "FAQs: QUICK ACCESS BY TOPICS - Homewk Dis Ques, Peer Evals, & Ex/Probs" link on BB.
- View the "Student Numbers" link under the Blackboard index menu for your student number.
- *Peer Evaluation:* Discussion questions submitted on Turnitin will be anonymously peer reviewed upon submission on Blackboard. In order to be eligible to complete peer evaluation assignments for points, students must have submitted their original assignments in Turnitin by the designated due date/time.

Peer evaluations are only available if students have submitted their own Discussion Questions homework assignment on time on the course Blackboard. If students don't submit their initial assignment on time, he/she will not be able to peer evaluate other student's work, simply because not submitting their own assignment on time would indicate he/she has not read the chapter(s), so it would be really difficult to provide constructive, substantial feedback on another student's work if he/she hasn't completed the assignment themselves. Please do not try to review another student's work, if he/she hasn't submitted the original Discussion Questions homework assignment. This will result in ZERO points; and, student will be penalized from being able to peer evaluate future assignments for points.

All students need to ensure that he/she has selected the correct Peer Evaluations to review. If originally assigned even numbered Discussion Questions, then, he/she must select the opposite, odd, numbers for Peer Evaluation; and vice-versa. Refer to the "Student Numbers" link on Blackboard for his/her assigned number to use for the entire semester.

Turnitin automatically selects two written assignments that have already been submitted on BB for students to review. Only students that have submitted the initial assignment are eligible to earn points on Peer Evaluation assignments. If student didn't submit the original assignment, an automatic zero points will be earned for the Peer Evaluation assignment. If student did submit the original assignment, that's great, as he/she can earn additional points if they've completed the two Peer Evaluation requirements by the due date/time.

3. Individual Problems/Exercises: Individual homework problems/exercises for each chapter will be assigned to improve students' analytical and critical thinking skills. Use the Connect LearnSmart application. The link to access Connect LearnSmart application is posted on the course Blackboard. No homework problems/exercises are to be submitted via email or any other means, other than that indicated above, unless Instructor has granted approval beforehand.
4. Research Effective Team Characteristics & Establish Formal Teams:
 - Throughout most of the semester, students will be working in a team setting to simulate a professional environment. Therefore, students will be required to

conduct research on the Internet relating to characteristics of effective teams. Keep a copy of this assignment, so students can use this information to hold a class discussion to develop ground rules to use in this course when working with his/her team. Use the applicable Turnitin link to post team research assignment in a Word document on Blackboard. No team assignments are to be submitted via email or any other means, other than that indicated above, unless the instructor has granted approval beforehand.

- When announced by the Instructor, formal teams will be established to work on team activities from now until semester-end. Students' first task is to get together with others in class to form a team. To get a little background information of all students enrolled in this course, please refer to the "About Us" link under the course Blackboard. There aren't any specific requirements of whom to include on his/her team, except that membership on any given team is limited in number, as stipulated by the course Instructor. The first team assignment is to complete the following activities, and post this assignment under the student's team/class discussion board link on Blackboard:
 - Create Team Name
 - Develop Team Ground rules
 - Create Peer Evaluation Form/Survey to be used at semester-end to rate team member's active participation on all assigned team activities

5. Team Problems/Exercises:

- Team homework problems/exercises and/or case studies for each chapter will be assigned to enhance students' collaboration and networking skills. All team members must actively participate in solving homework problems/exercises and/or case study assignments using the individual and/or team Excel file created by the Instructor on Microsoft 365. Use Excel to show computations and post one team Excel file to document the team's final solution using the applicable discussion board link on Blackboard. No team homework problems/exercises and/or case studies are to be submitted via email or any other means, other than that indicated above, unless the instructor has granted approval beforehand.
- Peer Evaluation: Student participation for all team activities will be anonymously peer reviewed by your team members at the conclusion of all team problems/activities assigned.

6. Pre-Test Exam Questions: This is an opportunity for students to address their weaknesses prior to taking Exams and to earn points by redoing incorrect quiz questions through use of the course discussion board on Blackboard. This forum is setup so students are able to learn and to share knowledge with one another. To view other threaded discussions posted on the discussion board created by other students, in addition to being able to view detailed computations to solve analytical questions/problems/exercises, participants must first create a threaded post under the pre-test exam forums.

In order to earn credit for Pre-test exam questions, all of the following requirements must be addressed, except for item #1 which is optional:

- 1) Rewrite question: optional.
- 2) Identify correct answer: mandatory.
- 3) Provide rationale to support correct response: mandatory.
- 4) Provide reference page number for source to support your written rationale (has to be substantive to earn credit): mandatory.
- 5) Students must answer pre-test exam questions in the same order as the quiz solutions provided under the "FAQ: QUICK ACCESS BY TOPICS - Answers to Quizzes" index link on BB: mandatory.
- 6) Detailed calculations must be provided to support answers provided (along with reference page number to support formulas used for calculations.): mandatory.
- 7) Only post answers to Pre-test exam questions once. Credit will only be earned on the first posting. If students post more than once per quiz question selected, he/she will earn zero points for NOT following instructions: mandatory.

When completing the Pre-test exam questions, if an incorrect textbook reference number is used to support his/her response to questions answered (and determined to be frequently in occurrence), the overall incentive points earned at the end of the semester will be decremented by 75% of the total incentive points earned.

7. Individual Original Course Plan/Reassessments: In order for students to have a high probability of success in this course, and to reasonably retain materials learned throughout the semester, at the beginning of class, all students must develop a detailed course plan to commit to study techniques and routines that will be utilized to complete all mandatory coursework in a timely manner.
 - Refer to example on how to write a Course Plan/Reassessments under the "FAQs: QUICK ACCESS BY TOPICS - Course Plan/Reassessments & Blogs" link on BB.
 - Post course plan in a Word document on Blackboard to refer to throughout the semester, and to adjust course plan as needed after each Exam (1-3).
 - Students must reassess their course plan after each Exam (1-3) and schedule a meeting on the course Doodle calendar on Blackboard using the link located under the Modules.
 - Meetings are mandatory to earn points for submitted course plan/reassessment, unless otherwise indicated by the Instructor, as Announced on Blackboard and/or via email.
8. Class Blog Research Analysis – Areas of Weaknesses/Strengths: To help students to management their time effectively/efficiently, as part of the class blog, he/she must identify areas of weakness that they still require further clarification. This will assist students in focusing their time with topics determined to be more difficult than others.

- Refer to example on how to write a blog under the "FAQs: QUICK ACCESS BY TOPICS - Course Plan/Reassessments & Blogs" link on BB.
 - Submit write-up in a Word document under the applicable Blackboard link.
 - If there are areas of weaknesses, please state so as part of the research blog.
 - If the student identified weaknesses that he/she still requires further clarifications, as identified under the course Syllabus-Student Learning Objectives, the student is to conduct Internet research to address all areas still requiring clarification.
 - To earn credit for research, the student is to provide:
 - 1) a minimum one-page,
 - 2) single spaced,
 - 3) font 10-12,
 - 4) using paraphrasing of what was learned and how research conducted provides clarification to the subject topic(s) that he/she requires explanation.
 - 5) Additionally, reference a copy of the Internet link; identify title of the article; date; & author.
 - If there are no weaknesses identified select 2-3 topics of interest in the chapters covered to research and provide:
 - 1) a minimum one-page,
 - 2) single spaced,
 - 3) font 10-12,
 - 4) explanation using paraphrasing of each topic of choice. Explain how student research relates to/supplements what was learned in class through textbook readings/assignments, lectures, etc.
 - 5) Also provide references to the Internet link; identify title of the article; date;& author as part of the subject research.
9. **Research Report & Video Presentation – CAFR:** The purpose of this research/report project is for students to reinforce their understanding of materials covered throughout the semester and to summarize all of the various Governmental and Non-Profit Accounting concepts learned in this course.
- Written CAFR Report & Video Presentation: Student will research and obtain a copy of the most current CAFR available for the city that he/she lives or works. Then, the student will review the CAFR, analyze, and report on how the CAFR relates to topics covered in this course. Refer to attachment 1 of this Syllabus for topics to address as part of the CAFR written report and video presentation.
 - The report should be a minimum of 10-pages (double-spaced), not including title page & index, graphs, pictures, videos, reference citations, etc. Font size: 10-12 font is acceptable. APA format required.

- To enhance students' oral communications and presentation skills to prepare for one's future professional career, using FLIPGRID, record a 5-minute professional video presentation summarizing what he/she learned from this research project. Post the Flipgrid video presentation link as part of the submitted report for others in class to view.
- Submit the written report in one Word or PDF file format using the applicable Turnitin link posted on Blackboard, inclusive of title page & index, graphs, pictures, reference citations, video presentation link, etc.
- Peer Evaluation: Research/Report & video presentation will be anonymously peer reviewed upon submission of this assignment.

Attachment 2
B. Supplemental Information

Grading Rubric:

Explanatory Notes: This provides an explanation of the grading rubric for the assignments and activities that are shown in the “Detailed Weekly Schedule” under the last few pages of this Syllabus. References on the Detailed Weekly Schedule are color coded to align with the grading rubrics provided below.

1. Grading scale for student information: Follow instructions provided and submit by due date/time to earn credit. If student does NOT follow instructions, this will result in ZERO points for assignment.:
 - *Initial Submission & Video Presentation- Student Information:*
 - Completed all assigned homework as instructed and submit using Word. = 10 points.
 - Completed a portion of the assigned homework and/or didn't follow instructions. = 5 points.
 - *Peer Evaluation- Student Information:* In order for students to be eligible to earn peer evaluation points, he/she must submit initial homework assignment by the due date/time. Students must submit 2 peer evaluations using Turnitin. Students will earn up to 10 points every 2 completed peer evaluation forms submitted. (Note: Instructor has the final say to decrement points based on the quality of the student's peer review results submitted on Turnitin.)
2. Grading scale for homework discussion questions per Chapter: Follow instructions provided, and complete homework discussion questions similar to example posted on BB (must submit by due date/time to earn credit). If student does NOT follow instructions, this will result in ZERO points for assignment.:
 - *Initial Submission- Discussion Questions:* Students' discussion questions submission is to be completed in a Word document, and-
 - Satisfies 60% Originality and below & all questions assigned completed in its entirety = 2.5 points. (Note: Based on results of peer evaluation rating, points earned for this assignment may be adjusted by the Instructor.)
 - Completed a portion of the assigned homework review questions and/or all other assignments submitted on time that does not satisfy the $\leq 60\%$ Turnitin % requirement = 1.0 - 0.5 points.
 - *Peer Evaluation- Discussion Questions:* In order for students to be eligible to earn peer evaluation points, he/she must submit initial homework assignment by the due date/time.

- Students must submit 2 peer evaluations using Turnitin. Students will earn up to 5 points every 2 completed peer evaluation forms submitted. (Note: Instructor has the final say to decrement points based on the quality of the student's peer review results submitted on Turnitin.)
 - Students' peer evaluation forms submitted must address the following rating scale:
 - 5: strongly agree -> requirements are met, and are at an University/College level quality
 - 4: agree -> requirements are met, and are satisfactory in quality
 - 3: somewhat agree -> requirements were only partially met, and are of satisfactory quality
 - 2: disagree -> requirements met, but, are of poor quality
 - 1: strongly disagree -> requirements weren't met
 - Rating criteria questions:
 - Is the student's homework discussion question submission:
 - ❖ written grammatically correct, with proper sentence structure? (1-5 points)
 - ❖ paraphrased in the students' own words and clear/understandable? (1-5 points)
 - ❖ answered the review questions completely and in a logically sound manner? (1-5 points)
 - Other peer evaluation comments:
 - How many discussion questions did the student complete for each Chapter?
 - Given that the peer reviewer is posed the same question, write a paraphrased synopsis to respond to question in his/her own words. (Select any two questions from each chapter.)
3. Grading scale for homework individual problems/exercises per Chapter: Follow instructions provided and submit by due date/time to earn credit. If student does NOT follow instructions, this will result in ZERO points for assignment.:
- Completed all assigned homework problems/exercises. Must be completed in using Connect LearnSmart. = 5 points.
 - Completed a portion of the assigned homework problems/exercises. Must be completed in Connect LearnSmart. = 2.0 to 0 points.
4. Grading scale for Research Effective Team Characteristics & Establish Formal Teams: Follow instructions provided and submit by due date/time to earn credit. If student does NOT follow instructions, this will result in ZERO points for assignment. Note: This

assignment is graded in conjunction with the Syllabus review/System Check/Respondus Installation assignments.

- Completed assignments noted under #4 above. Must be completed in Word. = 20 points.
- Completed a portion of the assignments. Must be completed in Word. = 10 to 5 points.
- Student hasn't signed-up for a team as Announced on Blackboard by the designated due date/time. = 0 points.

5. Grading scale for homework team problems/exercises per Chapter: Follow instructions provided for team peer evaluations and submit by due date/time to earn credit. If student does NOT follow instructions, this will result in ZERO points for assignment.:

- *Peer Evaluation– Team Participation:* In order for students to be eligible to earn peer evaluation points, he/she must submit initial homework assignment. Note: Instructor has the final say to decrement points based on the quality of the student's peer review results submitted on Turnitin.
 - Team members will develop evaluation criteria to rate member participation on all team activities.
 - Earn up to 30 points based on average rating from team members.
 - In order to earn team participation points, team member must actively participate on at least 60% of all team activities. Otherwise, zero points will be earned for this assignment no matter what results are shown on the student's team peer evaluation forms.

6. Grading scale for Pre-Test Exam Questions: Follow instructions provided (must submit by due date /time to earn credit). If student does NOT follow instructions, this will result in ZERO points for assignment.:

- 10-Participation points (up to a total of 30 points at semester end): If you answer at least 5 Pre-test questions per quiz by the due date, students will earn 10-participation points.
 - Discussion thread posts must include students' paraphrased response to support given answer, textbook page reference to support response, and detailed calculations (when applicable.)
 - When completing the Pre-test exam questions, if an incorrect textbook reference number is used to support his/her response to questions answered (and determined to be frequent in occurrence), student's overall incentive points earned at the end of the semester will be decremented by 75% of the total incentive points earned at the end of the Semester.
 - Provide only one posting per question to earn incentive points. Students can only earn incentive points on his/her first posts. Do not post a second/third

post, etc. to follow-up on incomplete responses, this will automatically result in zero points earned.

- Post your answers in the same order as the quiz answer solution key provided on Blackboard. Posting a response in an order other than that specified will result in zero points earned.
 - Or, alternatively, if students earn 10/10 points on any quiz taken, students will automatic earn 10-participation points.
 - 1-Incentive badge for each correctly answered question (for each quiz): If students answer at least 5 Pre-test questions per quiz as noted above, he/she will also earn 5-incentive badges. Any Pre-test questions above the 5 questions answered correctly will be worth 1-incentive badge per question.
 - 25-incentive badges: If a student is one of top 5 contributors to the Pre-test Exam Question forums, at the end of the semester, each of these 5 individuals will be awarded an additional 25-incentive badges.
7. Grading scale for course plan/reassessments: Follow instructions provided, and complete plan similar to example posted on BB (must submit by due date/time to earn credit). If student does NOT follow instructions, this will result in ZERO points for assignment.:
- *Original course plan & mandatory instructor/student meeting* = 20 to 0 points.
 - Note: Student must meet with instructor, otherwise, zero points will be earned.
 - *Reassessment of course plan & mandatory instructor/student meeting* = 10 to 0 points.
 - Note: Except as notified by the instructor via email and/or Announcements posted on Blackboard, student must meet with instructor, otherwise, zero points will be earned.
8. Grading scale for blog research analysis: Follow instructions provided, and complete journal similar to example posted on BB (must submit by due date/time to earn credit). If student does NOT follow instructions, this will result in ZERO points for assignment.:
- *Weekly blogs-research analysis:* 10 to 2 points (based on substance of write-up summarizing key points, minimum 1-page/single-spaced, relating to information learned in articles researched, appropriately referenced, and paraphrased in students' own words.)
9. Grading scale for Research Report & Video Presentation – CAFR: Follow instructions provided (must submit by due date/time to earn credit). If student does NOT follow instructions, this will result in ZERO points for assignment.:
- *Initial Submission- Research/Report & Video Presentation:* The average of peer evaluations, as noted in the next bullet point, for both written and video presentations will equate to the student's points earned for this assignment. Note: Instructor has the final say to decrement points based on the quality of the

student's peer review results submitted on Turnitin.

- *Peer Evaluation- Research/Report & Video Presentation:* In order for students to be eligible to earn peer evaluation points, he/she must submit initial homework assignment.
 - Students must submit 2 peer evaluations using Turnitin. Students will earn up to 20 points for completed peer evaluation form submitted. Note: Instructor has the final say to decrement points based on the quality of the student's peer review results submitted on Turnitin.
- Written presentation (up to 30 points):
 - Rating criteria questions: Is the student's written presentation-
 - ❖ in compliance with the minimum page length requirement? (1-5 points)
 - ❖ satisfactory in that the report content addresses topics learned in class, as well as incorporates instructor requirements as shown on Attachment 1 and includes the video presentation link, per instructions? (1-5 points)
 - ❖ grammatically correct, with proper sentence structure? (1-5 points)
 - ❖ clear/understandable? (1-5 points)
 - ❖ Well structured, and has a logical flow? (1-5 points)
 - ❖ prepared using APA format/requirements? (1-5 points)
 - Other peer evaluation comments:
 - ❖ In one's own words, peer reviewer must summarize at least 5 key topics presented in the report that differed and/or complementary from/to peer reviewer's own research/report. Be specific.
- Video presentation (up to 10 points):
 - The presenter was knowledgeable about the topics, and spoke clearly to the audience rather than read information. (1-5 points)
 - The presenter was well organized, prepared, and maintained student's interest during the entire 5 minute video presentation. (1-5 points)