
Calumet College



of Saint Joseph

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Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.

COURSE SYLLABUS

Term: Spring 2018 (2018-2)**Course: ACCT 415X GOVERNMENT & NOT-FOR- PROFIT ACCOUNTING**

Instructor Information:		
Instructor Name	George F. Grzesiowski (Mr. G) MBA/ABD/CPA Professor and Program Director for Accounting	
Office Number:	516	
Phone Number:	219-473-4283 (Office) Cell: 219-716-5002 (Best)	
Email:	ggrzesiowski@ccsj.edu	
Hours Available:	Monday	7:30 AM– 8:30 AM 3:15 PM – 7:00 PM
	Wednesday.	7:30 AM – 8:30 AM 3:15 PM – 7:00 PM
	Or, by appointment	
Instructor Background: See Autobiography posted in Blackboard		

Course Information:	
Course Time:	Blended Course Mondays On-site 7:00 PM – 9:00 PM; On-line 9:00 PM - 10:00 PM
Classroom:	Room 204
Prerequisites:	ACCT 210/211
Required Books and Materials:	<u>Accounting for Governmental and Nonprofit Entities</u> ; 16 th edition, Reck, Lewensohn, Wilson. McGraw-Hill/Irwin, 2013. ISBN: 9780078110931 Pocket Calculator

<p>Learning Outcomes/ Competencies: Students in this course will:</p> <ol style="list-style-type: none"> 1. Demonstrate an understanding of the concepts of governmental and not-for-profit accounting. 2. Describe the current practices of governmental and not-for-profit accounting. 3. Understand the issues that standard setters have resolved so far and the issues that remain to be resolved in the future. 4. Improve their abilities to read, write and think creatively and logically. 5. Demonstrate an understanding of the fund accounting cycle. 6. Demonstrate competency in government accounting by completing an analysis of a Comprehensive Annual Financial Report. <p>This course meets the following learning objectives for the Accounting Program:</p> <ol style="list-style-type: none"> 1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management. 2. Develop critical thinking, problem solving, and communication skills 3. Apply accounting theory in a practical manner. 4. Demonstrate technology skills necessary to solve accounting problems. 5. Meet the requirements for entry-level careers in accounting. 6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice. 	
<p><u>Course Description:</u></p> <p>This course will acquaint the student with accounting theory and principles for non-profit entities, governmental entities, schools and hospitals. The course examines the differences between for-profit and not-for-profit accounting concepts.</p>	
<p><u>Learning Strategies:</u></p> <p>The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted and accessed on blackboard. Questions concerning assignments or course requirements can also be posted on this site.</p> <p><u>Open Door Policy</u></p> <p>Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.</p>	
<p><u>Experiential Learning Opportunities:</u> Students will examine, analyze and review the State of Indiana CAFR</p>	

Assessments:																																									
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Class Participation And Attendance	Attendance in class is an important priority. Accounting is a course that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.																																								
<p>Grading Points Scale:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Grade</th> <th>Percent</th> <th>Points</th> </tr> </thead> <tbody> <tr><td>A</td><td>92-100</td><td>458-500</td></tr> <tr><td>A-</td><td>90-91</td><td>448-457</td></tr> <tr><td>B+</td><td>88-89</td><td>438-447</td></tr> <tr><td>B</td><td>82-87</td><td>408-437</td></tr> <tr><td>B-</td><td>80-81</td><td>398-407</td></tr> <tr><td>C+</td><td>78-79</td><td>388-397</td></tr> <tr><td>C</td><td>72-77</td><td>358-387</td></tr> <tr><td>C-</td><td>70-71</td><td>348-357</td></tr> <tr><td>D+</td><td>68-69</td><td>338-347</td></tr> <tr><td>D</td><td>62-67</td><td>308-337</td></tr> <tr><td>D-</td><td>60-61</td><td>298-307</td></tr> <tr><td>F</td><td>59 and below</td><td>297 & below</td></tr> </tbody> </table>			Grade	Percent	Points	A	92-100	458-500	A-	90-91	448-457	B+	88-89	438-447	B	82-87	408-437	B-	80-81	398-407	C+	78-79	388-397	C	72-77	358-387	C-	70-71	348-357	D+	68-69	338-347	D	62-67	308-337	D-	60-61	298-307	F	59 and below	297 & below
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Class Date	Assignments	Class Discussion/Activities																																							
<u>Week 1:</u> M 8/27	<p>Introduction Chapter 1 Introduction to Accounting & Financial Reporting Chapter 1 Quiz Exercise 1-1 CAFR; Exercise 1-3</p>	Course overview and requirements																																							
<u>Week 2:</u> M 9/3	Labor Day – No Class																																								

Week 3: M 9/10	Chapter 2, Principles: State & Local Government Chapter 2 Quiz Exercise 2-1 CAFR; Exercises 2-2, 2-5, 2-6	Chapter 1 Assignments due 9/10 Review chapter 1 assignments. Review chapter 2
Week 4: M 9/17	Chapter 3, Operating Statements, Budgets Chapter 3 Quiz Exercise 3-1 CAFR; Exercises 3-2, 3-3, 3-4	Chapter 2 Assignments due 9/17 Review chapter 2 assignments Review chapter 3
Week 5: M 9/24	Chapter 4, Operating Activities Chapter 4 Quiz Exercise 4-1 CAFR; Exercises 4-2, 4-3, 4-6	Chapter 3 Assignments due 2/8 Review Chapter 3 assignments Review chapter 4
Week 6: M 10/1	No-Class – Conference	No-Class – Conference
Week 7: M 10/8	Chapter 5, Capital Assets and Projects Chapter 5 Quiz Exercise 5-1 CAFR; Exercises 5-2, 5-3	Chapter 4 Assignments due 10/8 Review chapter 4 assignments Review chapter 5
Week 8: M 10/15	Chapter 6, Long Term Liabilities and Debt Service Chapter 6 Quiz Exercise 6-1 CAFR; Exercises 6-2, 6-7	Chapter 5 Assignments due 10/15 Review chapter 5 assignments Review chapter 6
Week 9: M 10/22	Chapter 7, Business Type Activities Chapter 7 Quiz Exercises 7-2, 7-3	Chapter 6 Assignments due 10/22 Review chapter 6 assignments Review chapter 7

Week 10: M 10/29	Chapter 8, Fiduciary Activities Chapter 8 Quiz Exercises 8-2, 8-3	Chapter 7 Assignments due 3/15 Review chapter 7 assignments Review chapter 8
Week 11: M 11/5	Chapter 13, Not-For-Profits Chapter 13 Quiz Exercises 13-1, 2, 3, 10	Chapter 8 Assignments due 11/15 Review chapter 8 assignments Review chapter 13
Week 12: M 11/12	Chapter 14, Not-For-Profits Regulations Chapter 14 Quiz Exercises 14-1, 6, 7	Chp. 13 Assignments due 11/12 Review chapter 13 assignments Review chapter 14
Week 13 M 11/19	Fall Break	Thanksgiving
Week 14: M 11/26	Chapter 15, Colleges and Universities Chapter 15 Quiz Exercises 15-1, 15-3	Chapter 14 Assignments due 11/26 Review chapter 14 assignments Review chapter 15
Week 15: M 12/3	Chapter 16, Health Care Organizations Chapter 16 Quiz Exercise 16-1, 16-2	Chapter 15 Assignments due 12/3 Review chapter 15 assignments Review chapter 16
Week 16: M 12/10 Finals Week	No Class	Chapter 16 assignments due

I reserve the right to change this schedule to meet the needs of the class.

Responsibilities																									
Attending Class	<p>You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have more responsibilities to keep up and meet the objectives of this course.</p>																								
Turning In Your Work	<p><u>Assignments</u> Assignment are to be posted in Blackboard when due. Assignments will then be reviewed in class.</p> <p><u>Grading:</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Criteria</th> <th style="text-align: center;"><u>Accurate</u></th> <th style="text-align: center;"><u>Minor Errors</u></th> <th style="text-align: center;"><u>Major Errors</u></th> <th style="text-align: center;"><u>Late</u></th> <th style="text-align: center;"><u>No credit</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Points ∨</td> <td style="text-align: center;">20 Points Accurate and on time</td> <td style="text-align: center;">15 Points Minor errors, on time</td> <td style="text-align: center;">10 Points Major errors, on time</td> <td style="text-align: center;">10 Points One week late</td> <td style="text-align: center;">0 Points Over one week past due</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Criteria</th> <th style="text-align: center;"><u>Accurate</u></th> <th style="text-align: center;"><u>Minor Errors</u></th> <th style="text-align: center;"><u>Major Errors</u></th> <th style="text-align: center;"><u>Late</u></th> <th style="text-align: center;"><u>No credit</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Points ∨</td> <td style="text-align: center;">25 Points Accurate and on time</td> <td style="text-align: center;">20 Points Minor errors, on time</td> <td style="text-align: center;">15 Points Major errors, on time</td> <td style="text-align: center;">10 Points One week late</td> <td style="text-align: center;">0 Points Over one week past due</td> </tr> </tbody> </table> <p><u>Chapter Quizzes</u> Each chapter has a 20 point quiz. The chapter quizzes can be accessed through Course Quizzes in Blackboard.</p> <p><u>CAFR:</u> We will be analyzing the Indiana State CAFR for 2017. The report is</p>	Criteria	<u>Accurate</u>	<u>Minor Errors</u>	<u>Major Errors</u>	<u>Late</u>	<u>No credit</u>	Points ∨	20 Points Accurate and on time	15 Points Minor errors, on time	10 Points Major errors, on time	10 Points One week late	0 Points Over one week past due	Criteria	<u>Accurate</u>	<u>Minor Errors</u>	<u>Major Errors</u>	<u>Late</u>	<u>No credit</u>	Points ∨	25 Points Accurate and on time	20 Points Minor errors, on time	15 Points Major errors, on time	10 Points One week late	0 Points Over one week past due
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CCSJ Student Honor Code	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> • Continuously embrace honesty and curiosity in the pursuit of my educational goals; • Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my community; • Do my own work with integrity at all times, in accordance with syllabi, and without giving or receiving inappropriate aid; <p>Do my utmost to act with commitment, inside and outside of class, to the goals and mission of Calumet College of St. Joseph.</p>
Classroom Behavior & Using Electronic Devices	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>
Participating in Class	<p>You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.</p>
Doing Your Own Work	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>
Withdrawing from Class	<p>After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.</p>

Resources	
Student Success Center:	The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.
Disability Services:	Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
Student Assistance Program	This free and confidential counseling service is available on-campus to help you deal with personal issues. The counseling office is in Room 301. You can reach them at 219 473-4362 (on campus) or 219-736-4067.
CCSJ Alerts:	Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: http://www.ccsj.edu/alerts/index.html