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COURSE SYLLABUS

Term: Spring 2017 (2016-2)

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:	<table border="1"> <tr> <td>Monday</td> <td>7:30 AM– 8:30 AM 10:00 AM – 1:00 PM</td> </tr> <tr> <td>Wednesday.</td> <td>7:30 AM – 8:30 AM 10:00 AM – 7:00 PM</td> </tr> <tr> <td>Or, by appointment</td> <td></td> </tr> </table>	Monday	7:30 AM– 8:30 AM 10:00 AM – 1:00 PM	Wednesday.	7:30 AM – 8:30 AM 10:00 AM – 7:00 PM	Or, by appointment		
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Instructor Background: See Autobiography posted in Blackboard								

Course Information:	
Course Time:	Blended Course Wednesdays 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:	Accounting for Governmental and Nonprofit Entities; 16 th edition, Reck, Lewensohn, Wilson. McGraw-Hill/Irwin, 2013. ISBN: 9780078110931 Pocket Calculator
Learning Outcomes/ Competencies: Students in this course will:	
1. Demonstrate an understanding of the concepts of governmental and not-for-profit	

<p>accounting.</p> <ol style="list-style-type: none"> 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><u>Course Description:</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 me so that I can help you keep on track.</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></p> <p>Students will examine, analyze and review the State of Indiana CAFR</p>

Assessments:		
Major Assignments:	<u>Assessment:</u>	
	<u>Points</u> <u>Weights</u>	
	Assignments 260 52% (20-25 points)	
	Quizzes 240 48% (20 points)	
	500 100%	
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.		
Grading Points Scale:			
	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
Course Schedule:			
Class Date	Assignments		Class Discussion/Activities
Week 1: W 1/11	Introduction		Course overview and requirements
Week 2: W1/18	Chapter 1 Introduction to Accounting & Financial Reporting Chapter 1 Quiz Exercise 1-1 CAFR; Exercise 1-3		Review chapter 1 Chapter 1 Assignments due 1/25
Week 3: W 1/25	Chapter 2, Principles: State & Local Government Chapter 2 Quiz Exercise 2-1 CAFR; Exercises 2-2, 2-5, 2-6		Review chapter 1 assignments. Review chapter 2 Chapter 2 Assignments due 2/1
Week 4: W2/1	Chapter 3, Operating Statements, Budgets Chapter 3 Quiz Exercise 3-1 CAFR; Exercises 3-2, 3-3, 3-4		Review chapter 2 assignments Review chapter 3 Chapter 3 Assignments due 2/8

Week 5: W2/8	Chapter 4, Operating Activities Chapter 4 Quiz Exercise 4-1 CAFR; Exercises 4-2, 4-3, 4-6	Review Chapter 3 assignments Review chapter 4 Chapter 4 Assignments due 2/15
Week 6: W2/15	Chapter 5, Capital Assets and Projects Chapter 5 Quiz Exercise 5-1 CAFR; Exercises 5-2, 5-3	Review chapter 4 assignments Review chapter 5 Chapter 5 Assignments due 2/22
Week 7: W 2/22	Chapter 6, Long Term Liabilities and Debt Service Chapter 6 Quiz Exercise 6-1 CAFR; Exercises 6-2, 6-7	Review chapter 5 assignments Review chapter 6 Chapter 6 Assignments due 3/8
Week 8: W 3/1	Spring Break	Spring Break
Week 9: W 3/8	Chapter 7, Business Type Activities Chapter 7 Quiz Exercises 7-2, 7-3	Review chapter 6 assignments Review chapter 7 Chapter 7 Assignments due 3/15
Week 10: W 3/15	Chapter 8, Fiduciary Activities Chapter 8 Quiz Exercises 8-2, 8-3	Review chapter 7 assignments Review chapter 8 Chapter 8 Assignments due 3/22
Week 11: W 3/22	Chapter 13, Not-For-Profits Chapter 13 Quiz Exercises 13-1, 2, 3, 10	Review chapter 8 assignments Review chapter 13 Chapter 13 Assignments due 3/29

Week 12: W 3/29	Chapter 14, Not-For-Profits Regulations Chapter 14 Quiz Exercises 14-1, 6, 7	Review chapter 13 assignments Review chapter 14 Chapter 14 Assignments due 4/5
Week 13: W 4/5	Chapter 15, Colleges and Universities Chapter 15 Quiz Exercises 15-1, 15-3	Review chapter 14 assignments Review chapter 15 Chapter 15 Assignments due 4/12
Week 14: W 4/12	Chapter 16, Health Care Organizations Chapter 16 Quiz Exercise 16-1, 16-2	Review chapter 15 assignments Review chapter 16 Chapter 16 Assignments due 4/19
Week 15: W 4/19	Course Wrap up	Chapter 16 assignments due

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

Responsibilities	
Attending Class	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.
Turning In Your Work	Assignments Assignment are to be posted in Blackboard when due. Assignments will then be reviewed in class.

	<p><u>Grading:</u></p> <table border="0"> <tr> <td>Criteria</td> <td><u>Accurate</u></td> <td><u>Minor Errors</u></td> <td><u>Major Errors</u></td> <td><u>Late</u></td> <td><u>No credit</u></td> </tr> <tr> <td>Points ⌵</td> <td>20 Points Accurate and on time</td> <td>15 Points Minor errors, on time</td> <td>10 Points Major errors, on time</td> <td>10 Points One week late</td> <td>0 Points Over one week past due</td> </tr> </table> <table border="0"> <tr> <td>Criteria</td> <td><u>Accurate</u></td> <td><u>Minor Errors</u></td> <td><u>Major Errors</u></td> <td><u>Late</u></td> <td><u>No credit</u></td> </tr> <tr> <td>Points ⌵</td> <td>25 Points Accurate and on time</td> <td>20 Points Minor errors, on time</td> <td>15 Points Major errors, on time</td> <td>10 Points One week late</td> <td>0 Points Over one week past due</td> </tr> </table> <p><u>Chapter Quizzes</u></p> <p>Each chapter has a 20 point quiz. The chapter quizzes can be accessed through Course Quizzes in Blackboard.</p> <p><u>CAFR:</u></p> <p>We will be analyzing the Indiana State CAFR for 2016. The report is posted in Course Documents (Blackboard)</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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<p>Classroom Behavior & Using Electronic Devices</p>	<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>																								
<p>Participating in Class</p>	<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>																								
<p>Doing Your Own Work</p>	<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</p>																								

	<p>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	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.

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.
CCSJ Alerts:	<p>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.</p> <p>In addition, you can check other media for important information, such as school closings:</p> <p>Internet: http://www.ccsj.edu Radio: WAKE – 1500 AM, WGN – 720 AM, WIJE – 105.5 FM, WLS – 890 AM, WZVN – 107.1 FM, WBBM NEWS RADIO 78 TV Channels: 2, 5, 7, 9, 32</p>

Emergency Procedures

MEDICAL EMERGENCY

EMERGENCY ACTION

1. Call 911 and report incident.
2. Do not move the patient unless safety dictates.
3. Have someone direct emergency personnel to patient.
4. If trained: Use pressure to stop bleeding.
5. Provide basic life support as needed.

FIRE

EMERGENCY ACTION

1. Pull alarm (located by EXIT doors).
2. Leave the building.
3. Call 911 from a safe distance, and give the following information:
 - Location of the fire within the building.
 - A description of the fire and how it started (if known)

BUILDING EVACUATION

1. All building evacuations will occur when an alarm sounds and/or upon notification by security/safety personnel. **DO NOT ACTIVATE ALARM IN THE EVENT OF A BOMB THREAT.**
2. If necessary or if directed to do so by a designated emergency official, activate the building alarm.
3. When the building evacuation alarm is activated during an emergency, leave by the nearest marked exit and alert others to do the same.
4. Assist the disabled in exiting the building! Remember that the elevators are reserved for persons who are disabled. **DO NOT USE THE ELEVATORS IN CASE OF FIRE. DO NOT PANIC.**
5. Once outside, proceed to a clear area that is at least 500 feet away from the building. Keep streets, fire lanes, hydrant areas and walkways clear for emergency vehicles and personnel. The assembly point is the sidewalk in front of the college on New York Avenue.
6. **DO NOT RETURN** to the evacuated building unless told to do so by College official or emergency responders.

IF YOU HAVE A DISABILITY AND ARE UNABLE TO EVACUATE:

Stay calm, and take steps to protect yourself. If there is a working telephone, call 911 and tell the emergency dispatcher where you are **or** where you will be moving. If you must move,

1. Move to an exterior enclosed stairwell.
2. Request persons exiting by way of the stairway to notify the Fire Department of your location.
3. As soon as practical, move onto the stairway and await emergency personnel.
4. Prepare for emergencies by learning the locations of exit corridors and enclosed stairwells. Inform professors, and/or classmates of best methods of assistance during an emergency.

HAZARDOUS MATERIAL SPILL/RELEASE

EMERGENCY ACTION

1. Call 911 and report incident.
2. Secure the area.
3. Assist the injured.

4. Evacuate if necessary.

TORNADO

EMERGENCY ACTION

1. Avoid automobiles and open areas.
2. Move to a basement or corridor.
3. Stay away from windows.
4. Do not call 911 unless you require emergency assistance.

SHELTER IN PLACE

EMERGENCY ACTION

1. Stay inside a building.
2. Seek inside shelter if outside.
3. Seal off openings to your room if possible.
4. Remain in place until you are told that it is safe to leave.

BOMB THREATS

EMERGENCY ACTION

1. Call 911 and report incident.
2. If a suspicious object is observed (e.g. a bag or package left unattended):
 - Don't touch it!
 - Evacuate the area.

TERRORISM AND ACTIVE SHOOTER SITUATIONS

EMERGENCY ACTION

1. Call 911 and report intruder.

RUN, HIDE OR FIGHT TIPS:

1. **Prepare** – frequent training drills to prepare the most effectively.
2. **Run and take others with you** – learn to stay in groups if possible.
3. **Leave the cellphone.**
4. **Can't run? Hide** – lock the door and lock or block the door to prevent the shooter from coming inside the room.
5. **Silence your cellphone** -- use landline phone line.
6. **Why the landline?** It allows emergency responders to know your physical location.
7. **Fight** – learn to “fight for your life” by utilizing everything you can use as a weapon.
8. **Forget about getting shot – fight!** You want to buy time to distract the shooter to allow time for emergency responders to arrive.
9. **Aim high** – attack the shooter in the upper half of the body: the face, hands, shoulder, neck.
10. **Fight as a group** – the more people come together, the better the chance to take down the shooter.
11. **Whatever you do, do something** – “react immediately” is the better option to reduce traumatic incidents.