Please check one:  ☒ New course  ☐ Revised course

PART I: CATALOG DESCRIPTION

1. Course prefix and number, such as ART 1000:  ACC 3750
2. Title (may not exceed 30 characters, including spaces):  Gov't & Nonprofit Accounting
3. Long title, if any (may not exceed 100 characters, including spaces):  Governmental and Nonprofit Accounting
4. Class hours per week, lab hours per week, and credit [e.g., (3-0-3)]:  3-0-3
5. Term(s) to be offered:  ☒ Fall  ☐ Spring  ☐ Summer  ☒ On demand
6. Initial term of offering:  ☒ Fall  ☐ Spring  ☐ Summer  ☐ Year:  2007
7. Course description (not to exceed four lines):  Accounting for governmental and nonprofit entities. Topics include fund accounting characteristics, budgets, cost accounting systems, and financial statement analysis.
8. Registration restrictions:
   a. Identify any equivalent courses (e.g., cross-listed course, non-honors version of an honors course).  None
   b. Prerequisite(s), including required test scores, courses, grades in courses, and technical skills. Indicate whether any prerequisite course(s) MAY be taken concurrently with the proposed/revised course.

      ACC 3200 with C or better, and a declared School of Business major, or permission of the Associate Chair, School of Business.

   c. Who can waive the prerequisite(s)?

      ☐ No one  ☒ Chair  ☐ Instructor  ☐ Advisor  ☐ Other (Please specify)

   d. Co-requisites (course(s) which MUST be taken concurrently with this one):  None

   e. Repeat status:

      ☒ Course may not be repeated.

      ☐ Course may be repeated to a maximum of  _______ hours or  _______ times.

   f. Degree, college, major(s), level, or class to which registration in the course is restricted, if any:

      Restricted to a declared School of Business major, or permission of the Associate Chair, School of Business.

   g. Degree, college, major(s), level, or class to be excluded from the course, if any:

9. Special course attributes [cultural diversity, general education (indicate component), honors, remedial, writing centered or writing intensive]  None

10. Grading methods (check all that apply):  ☒ Standard letter  ☐ C/NC  ☐ Audit  ☐ ABC/NC (“Standard letter”—i.e., ABCDF--is assumed to be the default grading method unless the course description indicates otherwise.)

11. Instructional delivery method:

      ☒ lecture  ☐ lab  ☐ lecture/lab combined  ☐ independent study/research

      ☐ internship  ☐ performance  ☐ practicum or clinical  ☐ study abroad  ☐ other
PART TWO: ASSURANCE OF STUDENT LEARNING

1. **List the student learning objectives of this course:**
   Upon successful completion of this course, students will:
   
   1. Describe the characteristics that distinguish governmental and nonprofit accounting from other types of accounting.
   2. Analyze budgetary accounting for governmental entities, including accounting for appropriations, encumbrances, and expenditures.
   3. Account for governmental funds, proprietary funds, and trust and agency funds as prescribed by the Governmental Accountings Standards Board (GASB).
   4. Prepare and analyze governmental financial statements under the reporting guidelines of GASB Statement 34.
   5. Describe and distinguish the concepts of reporting entity, component units, and blended units.
   6. Analyze the fund structure and financial reporting mechanism for colleges and universities, hospitals, and other nonprofit organizations.
   7. Evaluate the ethical implications of accounting issues in governmental and nonprofit accounting.
   8. Analyze and evaluate current issues in governmental and nonprofit accounting.

   a. **If this is a general education course . . . .** Not a general education course

   b. **If this is a graduate-level course . . . .** Not a graduate level course

2. **Identify the assignments/activities the instructor will use to determine how well students attained the learning objectives:** Exams, quizzes, individual and/or group projects

3. **Explain how the instructor will determine students’ grades for the course:**

<table>
<thead>
<tr>
<th>Objective</th>
<th>Quizzes 10%</th>
<th>Exams (3 @100 points) 60%</th>
<th>Group Project 10%</th>
<th>Comprehensive Final Exam 20%</th>
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<tr>
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<td>8</td>
<td>X</td>
<td>X</td>
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<td>X</td>
</tr>
</tbody>
</table>

4. **For technology-delivered and other nontraditional-delivered courses/sections . . . .** Not technology-delivered or nontraditional delivered course

5. **For courses numbered 4750-4999. . . .** Not applicable

6. **If applicable, indicate whether this course is writing-active, writing-intensive, or writing-centered, and describe how the course satisfies the criteria for the type of writing course identified. (See Appendix *.)** Not applicable
PART III: OUTLINE OF THE COURSE

Provide a week-by-week outline of the course’s content.

<table>
<thead>
<tr>
<th>Weeks</th>
<th>Topics</th>
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<tbody>
<tr>
<td>0.5</td>
<td>Governmental and NFP Acc. Environment and Characteristics</td>
</tr>
<tr>
<td>0.5</td>
<td>The Use of Funds in Governmental Accounting</td>
</tr>
<tr>
<td>1.0</td>
<td>The Budgetary Process</td>
</tr>
<tr>
<td>2.5</td>
<td>General &amp; Special Revenue Funds</td>
</tr>
<tr>
<td>2.0</td>
<td>Debt Service Funds and Capital Projects Funds</td>
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<tr>
<td>1.0</td>
<td>Proprietary-Type Funds</td>
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<td>1.5</td>
<td>Fiduciary Funds</td>
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<tr>
<td>1.0</td>
<td>Comprehensive Annual Financial Reports (CAFR)</td>
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<td>Accounting for Colleges and Universities</td>
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<tr>
<td>2.0</td>
<td>Accounting for Health Care Organizations and Other Nonprofit Organizations</td>
</tr>
<tr>
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<td>Examinations</td>
</tr>
<tr>
<td>15.0</td>
<td>Total</td>
</tr>
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</table>

PART IV: PURPOSE AND NEED

1. **Explain the department’s rationale for developing and proposing the course.**
   This is a revision of an existing course. This revision changes the course number from ACC 4750 to ACC 3750. Based on curriculum assessment, the faculty determined that the availability of more course work at the junior level would provide greater flexibility for course scheduling and facilitate degree completion in four years. The topics covered in ACC 4750 were identified as material that students could complete successfully at the level. The revised proposal eliminates the research component and research project required when it was a 4000 level course. Modification of the course prerequisites (completed last year) and lowering the level of the class will encourage students to complete the course in their junior year.

2. **Justify the level of the course and any course prerequisites, co-requisites, or registration restrictions.**
   Because the course builds on principles learned in ACC 3200, that course will remain as a prerequisite.

3. **If the course is similar to an existing course or courses, justify its development and offering.**
   The course content does not substantially duplicate any existing course other than the course that is being deleted.

   a. **If the contents substantially duplicate those of an existing course, the new proposal should be discussed with the appropriate chairpersons, deans, or curriculum committees and their responses noted in the proposal.** Not applicable
b. Cite course(s) to be deleted if the new course is approved. If no deletions are planned, note the exceptional need to be met or the curricular gap to be filled. ACC 4750 will be deleted upon approval of ACC 3750.

4. Impact on Program(s):

a. For undergraduate programs, specify whether this course will be required for a major or minor or used as an approved elective.
   This course will be an elective course for accountancy majors.

b. For graduate programs, specify whether this course will be a core requirement for all candidates in a degree or certificate program or an approved elective. Not applicable

If the proposed course changes a major, minor, or certificate program in or outside of the department, you must submit a separate proposal requesting that change along with the course proposal. Provide a copy of the existing program in the current catalog with the requested changes noted. Not applicable

PART V: IMPLEMENTATION

1. Faculty member(s) to whom the course may be assigned: Dr. Timothy Mills, Dr. Hank Davis

   If this is a graduate course and the department does not currently offer a graduate program, it must document that it employs faculty qualified to teach graduate courses. Not applicable

2. Additional costs to students: None

3. Text and supplementary materials to be used (Include publication dates):
   Ives, Razek, and Hosch. *Introduction to Governmental and Not-for-Profit Accounting* (Prentice-Hall, 2004, 5th edition)

PART VI: COMMUNITY COLLEGE TRANSFER

If the proposed course is a 1000- or 2000-level course, state either, "A community college course may be judged equivalent to this course" OR "A community college course will not be judged equivalent to this course." A community college course will not be judged equivalent to a 3000- or 4000-level course but may be accepted as a substitute; however, upper-division credit will not be awarded. Not applicable

PART VII: APPROVALS

Date approved by the School of Business Curriculum Committee: March 7, 2007

Date approved by the LCBAS Curriculum Committee: April 17, 2007

Date approved by CAA: April 26, 2007