

REQUEST FOR COURSE CHANGE (MAJOR AND MINOR)

Complete 1a – 1f & 2a – 2c. Fill out the remainder of the form as applicable for items being changed.

1. General Information.

- a. Submitted by the College of: Business & Economics Today's Date: 10/22/09
- b. Department/Division: School of Accountancy
- c. Is there a change in "ownership" of the course? YES NO
- If YES, what college/department will offer the course instead? _____
- d. What type of change is being proposed? Major Minor¹ (place cursor here for minor change definition)
- e. Contact Person Name: Jennifer Siebenthaler Email: jwsiebenthaler@uky.edu Phone: 257-3031
- f. Requested Effective Date: Semester Following Approval OR Specific Term²: _____

2. Designation and Description of Proposed Course.

- a. Current Prefix and Number: ACC 410 Proposed Prefix & Number: ACC 410
- b. Full Title: Not-For-Profit and Regulatory Accounting Proposed Title: Not-For-Profit and Governmental Accounting
- c. Current Transcript Title (if full title is more than 40 characters): _____
- c. Proposed Transcript Title (if full title is more than 40 characters): Not-For-Profit & Governmental Acctg.
- d. Current Cross-listing: N/A OR Currently³ Cross-listed with (Prefix & Number): _____
- Proposed – ADD³ Cross-listing (Prefix & Number): _____
- Proposed – REMOVE^{3,4} Cross-listing (Prefix & Number): _____

e. Courses must be described by at least one of the meeting patterns below. Include number of actual contact hours⁵ for each meeting pattern type.

Current:	3 Lecture	_____ Laboratory ⁵	_____ Recitation	_____ Discussion	_____ Indep. Study
	_____ Clinical	_____ Colloquium	_____ Practicum	_____ Research	_____ Residency

Comment (OSCI) Excerpt from SA 2.0.6:
 Definition: A request may be considered a minor change if it meets one of the following criteria:
 a. change in number within the same hundred series;
 b. editorial change in the course title or description which does not imply change in content or emphasis;
 c. change in prerequisite(s) which does not imply change in content or emphasis, which is made necessary by the elimination or significant alteration of the prerequisite(s); or cross-listing of a course under conditions set forth in SA 3.3.0.6;
 d. correction of typographical errors.
 (For the specific purposes of the minor exception rule, the 600-799 courses are the same "hundred series," as long as the other minor change requirements are complied with. (RC 1/15/08))

¹ See comment description regarding minor course change. *Minor changes are sent directly from dean's office to Senate Council Chair.* If Chair deems the change as "not minor," the form will be sent to appropriate academic Council for normal processing and contact person is informed.
² Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.
³ Signature of the chair of the cross-listing department is required on the Signature Routing Log.
⁴ Removing a cross-listing does not drop the other course – it merely unlinks the two courses.
⁵ Generally, undergrad courses are developed such that one semester hr of credit represents 1 hr of classroom meeting per wk for a semester, exclusive of any lab meeting. Lab meeting generally represents at least two hrs per wk for a semester for 1 credit hour. (See SR 5.2.1.)

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<input type="checkbox"/> Seminar	<input type="checkbox"/> Studio	<input type="checkbox"/> Other – Please explain: _____
Proposed: <input checked="" type="checkbox"/> Lecture	<input type="checkbox"/> Laboratory	<input type="checkbox"/> Recitation
<input type="checkbox"/> Clinical	<input type="checkbox"/> Colloquium	<input type="checkbox"/> Practicum
<input type="checkbox"/> Seminar	<input type="checkbox"/> Studio	<input type="checkbox"/> Other – Please explain: _____
f. Current Grading System: <input checked="" type="checkbox"/> Letter (A, B, C, etc.) <input type="checkbox"/> Pass/Fail		Proposed Grading System: <input checked="" type="checkbox"/> Letter (A, B, C, etc.) <input type="checkbox"/> Pass/Fail
g. Current number of credit hours: <u>3</u>		Proposed number of credit hours: <u>3</u>
h. Currently, is this course repeatable for additional credit?		YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
Proposed to be repeatable for additional credit?		YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
If YES: Maximum number of credit hours: _____		
If YES: Will this course allow multiple registrations during the same semester?		YES <input type="checkbox"/> NO <input type="checkbox"/>
i. Current Course Description for Bulletin:		<u>The requirements of adequate accounting systems for various governmental units, including the recording of usual transactions and the form and content of reports.</u>
Proposed Course Description for Bulletin:		<u>This course examines accounting topics specific to not-for-profit entities and various governmental units. Emphasis is placed on the recording of usual transactions, form and content of reports, and analysis of external reports.</u>
j. Current Prerequisites, if any:		<u>ACC 301 or consent of the Director of the School of Accountancy</u>
Proposed Prerequisites, if any:		<u>ACC 301 or consent of the Director of the School of Accountancy</u>
k. Current Distance Learning(DL) Status:		<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Already approved for DL* <input type="checkbox"/> Please Add ⁶ <input type="checkbox"/> Please Drop
<small>*If already approved for DL, the Distance Learning Form must also be submitted <u>unless</u> the department affirms (by checking this box <input type="checkbox"/>) that the proposed changes do not affect DL delivery.</small>		
l. Current Supplementary Teaching Component, if any:		<input type="checkbox"/> Community-Based Experience <input type="checkbox"/> Service Learning <input type="checkbox"/> Both
Proposed Supplementary Teaching Component:		<input type="checkbox"/> Community-Based Experience <input type="checkbox"/> Service Learning <input type="checkbox"/> Both
3. Currently, is this course taught off campus?		YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
Proposed to be taught off campus?		YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
4. Are significant changes in content/teaching objectives of the course being proposed?		YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
If YES, explain and offer brief rationale:		<u>The course will now incorporate private nonprofit entities. It will more closely reflect current practices and the involvement/roles of accountants in the nonprofit industry and governmental units.</u>
5. Course Relationship to Program(s).		

⁶ You must also submit the Distance Learning Form in order for the course to be considered for DL delivery.

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a. Are there other depts and/or pgms that could be affected by the proposed change? YES NO

If YES, identify the depts. and/or pgms: _____

b. Will modifying this course result in a new requirement⁷ for ANY program? YES NO

If YES⁷, list the program(s) here: _____

6. Information to be Placed on Syllabus.

a. Check box if changed to 400G or 500. If changed to 400G- or 500-level course you must send in a syllabus and you must include the differentiation between undergraduate and graduate students by: (i) requiring additional assignments by the graduate students; and/or (ii) establishing different grading criteria in the course for graduate students. (See SR 3.1.4.)

⁷ In order to change a program, a program change form must also be submitted.

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Signature Routing Log

General Information:


Course Prefix and Number: ACC 410

Proposal Contact Person Name: Jennifer Siebenthaler Phone: 257-3031 Email: jwsiebenthaler@uky.edu

INSTRUCTIONS:

Identify the groups or individuals reviewing the proposal; note the date of approval; offer a contact person for each entry; and obtain signature of person authorized to report approval.

Internal College Approvals and Course Cross-listing Approvals:

Reviewing Group	Date Approved	Contact Person (name/phone/email)	Signature
Gatton Faculty	12/11/09	Merl Hackbart / 8592573592 / mhackbart@uky.edu	
		/ /	
		/ /	
		/ /	
		/ /	

External-to-College Approvals:

Council	Date Approved	Signature	Approval of Revision ⁸
Undergraduate Council	2/2/2010	Sharon Gill	<small>Digitally signed by Sharon Gill DN: cn=Sharon Gill, o=our-Undergraduate Education, email=gill@uky.edu, c=US Date: 2010.02.03 08:40:09 -0500</small>
Graduate Council			
Health Care Colleges Council			
Senate Council Approval		University Senate Approval	

Comments:

⁸ Councils use this space to indicate approval of revisions made subsequent to that council's approval, if deemed necessary by the revising council.

Brothers, Sheila C

From: Ziebart, Dave
Sent: Monday, March 15, 2010 9:34 AM
To: Brothers, Sheila C
Cc: Hackbart, M; Johnson, Nancy
Subject: RE: ACC 410

Sheila,

Yes, this change was brought before the Von Allmen School Faculty and approved in April, 2009. I am not sure why the copy of the form you received did not have my signature and dated.

Thanks.

Dave Ziebart

From: Brothers, Sheila C
Sent: Monday, March 15, 2010 9:28 AM
To: Ziebart, Dave
Cc: Hackbart, M; Johnson, Nancy
Subject: ACC 410

Good morning! I am writing in regards to the new course proposal for ACC 410 (attached).

I have a question about the Signature Routing Log for this proposal. I see where Merl has signed off at the dean's level to indicate approval of the college faculty, but there is no corresponding notice of departmental faculty approval via your signature, Dave.

I respect that each college has its own approval processes, yet I recall other items from B&E coming with departmental signatures. Dave, assuming the faculty of Accountancy do approve this change, could you reply back to document that? I can use an email from you in lieu of a signature.

Thank you,
Sheila

Sheila Brothers
Office of the Senate Council
203E Main Building, -0032
Phone: (859) 257-5872
sckinn1@uky.edu
<http://www.uky.edu/faculty/senate>

ACC 410-001
NOT-FOR-PROFIT AND REGULATORY ACCOUNTING
Spring 2010 Syllabus

Class Time: (Section 001) MW 2:00 – 3:15 (Section 002) MW 12:30 – 1:45	Instructor: Mrs. Jennifer Siebenthaler, CPA Office: 355I Gatton College of Business Office Hours: Tues. 3:30 – 5:00 & by appointment E-Mail: JWSiebenthaler@uky.edu
Class Location: BE 206	Office Phone: 257-3031

COURSE DESCRIPTION/OBJECTIVES/LEARNING OUTCOMES: The Not-For-Profit and Regulatory Accounting course provides an overview of accounting for nonprofit entities in both the public and private sectors. In addition to teaching the traditional accounting material, my goals for this course are to highlight the need for accountants in the nonprofit sector, raise awareness of our responsibility to give back to the community, inform of our ability to keep the government accountable, and encourage responsible decision-making in choosing organizations to support with services, time and finances. At the conclusion of this course, students should be prepared to create, decipher and analyze financial transactions of both public and private nonprofit entities. In addition, students should be aware of the unique environments existing within these sectors. Prerequisite: ACC 301.

REQUIRED MATERIALS: Wilson, Earl R. and Susan C. Kattelus. Accounting for Governmental and Nonprofit Entities. 15th ed. New York, NY: Irwin McGraw-Hill, 2010.

Commonwealth of Kentucky. (Fiscal Year Ended June 30, 2008). Comprehensive Annual Financial Report (CAFR), available at Johnny Print for about \$20 or free at <http://finance.ky.gov/ourcabinet/caboff/OOC/ofm/debt/cafr.htm> (print double-sided so the financial statement pages will align properly, exclude pages 127-182).

Internet access and membership to Guidestar.org. Tutorial material is provided on Guidestar.org. Additional information for the professional membership on Guidestar will be provided in class.

COURSE PHILOSOPHY:

Business students, particularly accounting majors, benefit from public and private nonprofit exposure due to the numerous opportunities and responsibilities they will have during their careers. CPA firms and corporations often “highly recommend” staff member involvement in community organizations, typically nonprofit entities, for networking and image building opportunities. Nonprofit organizations are also potential employers and clients. CPAs frequently become community leaders and may find a place in local politics or overseeing government agencies. Many business organizations and families are establishing foundations and request assistance from CPAs for philanthropic planning to connect wealth with charitable needs. In addition, the financial knowledge and business contacts make CPAs desirable candidates for nonprofit board members. Finally, accounting and other business school graduates are typically high earners and likely to have the financial means to be donors as well. In all of these cases an understanding of nonprofit accounting and financial reporting is an asset.

COURSE EVALUATION:

Test 1,2,3,4 (100 each)	400 points	585 & above = A
NFP Project	80 points	520 – 584 = B
Gov Participation	30 points	455 – 519 = C
Final Exam	<u>140 points</u>	390 – 454 = D
Total	650 points	< 390 = E

There will not be bonus point opportunities in this course. No curve will be considered until final grades are calculated. Based on past experience, a curve, if any, will be minimal.

Midterm grades will be calculated based on Test 1, NFP Project and Test 2 (if grading is complete for all students).

TESTS/FINAL EXAM: Tests and the final exam will be multiple choice/short answer formats and cover any material discussed in class or text readings for the specified chapters. The four Tests will be 40 minutes in length and the remaining class time will be used for lecture. The Final Exam will be comprehensive, including Chapters 7 and 9. Graded exams will be kept in my office and students are welcome to make an appointment to review their own exams.

Students are entitled to request a change in the final exam time if they have more than two finals scheduled for the same date. To request a time change, the student must notify me in writing by Friday, April 23rd.

NFP PROJECT: Students will work in groups to analyze a nonprofit entity and determine if the entity is a viable donation candidate. Groups will prepare a short presentation about the selected entity and provide a summary of the financial analysis. Each class member will prepare a comparison analysis of other group presentations.

GOV PARTICIPATION: During coverage of chapters two through nine, students are required to connect classroom material to current events. The Government Participation points will involve two components: identification and written analysis of a current event to be submitted within 48 hours of news release and sharing of a current event through classroom discussions.

HOMEWORK: End of chapter homework problems are suggested in the course outline to work for each chapter. Most of these problems will be demonstrated or reviewed in class and students should expect to be called on to give answers and explanations. Working these items is highly recommended for success in this class.

OFFICE HOURS: You may schedule an office appointment outside of office hours by e-mailing (preferred) or phoning me. If my office door is open, you are welcome to check with me for availability. However, if my office door is closed, please understand that I am not available and you should e-mail or phone to set an appointment.

BLACKBOARD: This class will utilize Blackboard. If you have never used Blackboard, go to <http://wiki.uky.edu/Blackboard/Wiki%20Pages/Home.aspx>. Click on “Student Menu” for instructions. *Ensure Blackboard contains your current email address immediately.*

CLASSROOM EXPECTATIONS: This is an upper-level class and a professional attitude is expected at all times. Proper preparation will greatly aid your understanding of the complex material presented in this course. Read chapters prior to the date covered in class and attempt the suggested problems as best you can. Class participation is welcomed and encouraged. Any course issues, problems or concerns should be addressed to me during an office appointment.

ATTENDANCE POLICY: Regular attendance is expected and is crucial to the community learning atmosphere. No credit will be given for missed assignments from unexcused absences. It is the student's responsibility to make arrangements for missed assignments due to excused absences within one week. Consistent with the rules of the University Senate, I reserve the right to request verification of excused absences. University excused absences are outline in Section 5.2.4.2 (see <http://www.uky.edu/StudentAffairs/Code/part2.htm>).

Make-up exams for documented, excused absences will be administered the week before the final week of class.

ACADEMIC INTEGRITY: All work presented in class and submitted for review or grading must be the student's own work. Research results must be properly and specifically cited. A violation occurs if a student represents work of others as his/her own, obtains unauthorized assistance in submitted work, or provides fraudulent assistance to another student. Submitting homework assignments copied from another student (past or present) or the textbook's published answer key is plagiarism. University rules are outlined in Section 6.3 at <http://www.uky.edu/StudentAffairs/Code/part2.htm>. Violations will result in a penalty potentially including a grade assignment of E for this course. All violations are reported to the Registrar.

REASONABLE ACCOMMODATIONS: If you have a documented disability that requires academic accommodations, please see me as soon as possible during scheduled office hours. In order to receive accommodations in this course, you must provide me with a Letter of Accommodation from the Disability Resource Center (Room 2, Alumni Gym, 257-2754, email address jkarnes@email.uky.edu) for coordination of campus disability services available to students with disabilities.

COURSE SCHEDULE:

<i>DATE</i>		<i>TOPIC</i>	<i>Suggested Problems & Due Dates</i>
1/13	W	Ch 1 Intro	
1/20	W	Ch 14 NFP Accounting	Exercises 14-1,14-2,14-3,14-4,14-7, 14-8
1/25	M	“ “	
1/27	W	“ “	Groups assigned (if not self-selected)
2/1	M	Ch 15 NFP Regulation	Exercises 15-1,15-6, 15-7, 15-8
2/3	W	“ “	NFP entity selection due by noon
2/8	M	“ “	
2/10	W	“ “	CH 14 & 15 TEST Presentation handout due noon Thurs. 11th
2/15	M		990 & Worksheet Due PRESENTATIONS Evaluation Ranking #1 due at end of class
2/17	W		PRESENTATIONS Evaluation Ranking #2 due at end of class
2/22	M	Ch 2 Principles	Exercise 2-1, 2-2, 2-3, 2-4, 2-5, 2-6
2/24	W	Ch 3 Budgetary Acctg.	Exercise 3-1, 3-2, 3-3, 3-4, 3-5, 3-7, 3-9
3/1	M	“ “	
3/3	W		CH 1-3 TEST
		Ch 4 GF, SRF, Perm Funds	
3/8	M	“ “	Exercise 4-1, 4-2, 4-3, 4-4, 4-6, 4-7, 4-8, 4-9, 4-10, 4-11
3/10	W	“ “	
		Spring Break	
3/22	M	Ch 4 GF, SRF, Perm Funds	
3/24	W	“ “	
3/29	M	“ “	
			CH 4 TEST
3/31	W	Ch 5 Capital Projects Funds	Exercise 5-1, 5-2, 5-3, 5-7, 5-9, 5-10
4/5	M	“ “	
4/7	W	Ch 6 Debt Service Funds	Exercise 6-1, 6-2, 6-3, 6-6, 6-8, 6-10
4/12	M	“ “	
4/14	W		CH 5 & 6 TEST
		Ch 7 Proprietary Funds	
4/19	M	“ “	Exercise 7-1, 7-2, 7-4, 7-5, 7-7
4/21	W	“ “	Gov article due by noon
4/26	M	Ch 9 Reporting	Exercise 9-1, 9-2, 9-3, 9-4, 9-6, 9-7, 9-10
4/28	W	“ “	
5/5	W	Sec 001 FINAL	3:30 pm (in the regular class room)
5/3	M	Sec 002 FINAL	1:00 pm (in the regular class room)