1. General Information

1a. Submitted by the College of: GRADUATE SCHOOL

Date Submitted: 10/1/2015

1b. Department/Division: Martin School of Public Administration

1c. Contact Person

Name: Jackie McCuddy

Email: jrwagn2@uky.edu

Phone: 7-5594

Responsible Faculty ID (if different from Contact)

Name: Merl Hackbart

Email: m.hackbart@uky.edu

Phone: 7-1627

1d. Requested Effective Date: Semester following approval

1e. Should this course be a UK Core Course? No

2. Designation and Description of Proposed Course

2a. Will this course also be offered through Distance Learning?: Yes 4

2b. Prefix and Number: PA 625

2c. Full Title: Governmental Accounting and Financial Condition Analysis

2d. Transcript Title:

2e. Cross-listing:

2f. Meeting Patterns

LECTURE: 42

2g. Grading System: Letter (A, B, C, etc.)

2h. Number of credit hours: 3

2i. Is this course repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester?

PECEIVED

OCT 28 2015

OFFICE OF THE SENATE COUNCIL

New Course Report



- 2j. Course Description for Bulletin: The course will examine the characteristics of governmental and nonprofit accounting emphasizing the various fund types and account groups, review and evaluation of presently recommended accounting and financial reporting procedures (GAAP) and an exploration of practical governmental and nonprofit accounting practices and methods. The course will introduce students to public financial accounting concepts and how to apply governmental (fund) and not-for-profit accounting theory to accounting and reporting for state and local governments and other non-profit institutions.
- 2k. Prerequisites, if any:
- 21. Supplementary Teaching Component:
- Will this course taught off campus? No If YES, enter the off campus address:
- 4. Frequency of Course Offering: Fall,

Will the course be offered every year?: Yes

If No, explain:

- 5. Are facilities and personnel necessary for the proposed new course available?: Yes If No, explain:
- 6. What enrollment (per section per semester) may reasonably be expected?: 25
- 7. Anticipated Student Demand

Will this course serve students primarily within the degree program?: Yes

Will it be of interest to a significant number of students outside the degree pgm?: No

If Yes, explain:

- 8. Check the category most applicable to this course: Relatively New Now Being Widely Established, If No, explain:
- 9. Course Relationship to Program(s).
 - a. Is this course part of a proposed new program?: Yes
 - If YES, name the proposed new program: Master of Public Financial Management
 - b. Will this course be a new requirement for ANY program?: Yes
 - If YES, list affected programs: Master of Public Financial Management
- 10. Information to be Placed on Syllabus.
 - a. Is the course 400G or 500?: No
- b. The syllabus, including course description, student learning outcomes, and grading policies (and 400G-/500-level grading differentiation if applicable, from **10.a** above) are attached: Yes

New Course Report



Distance Learning Form

Instructor Name: TBD

Instructor Email: TBD

Internet/Web-based: Yes

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations? The course will be taught online with pre-recorded lectures, online exercises and exams, the instructor will offer regular office hours for online chat, or telephone contact if needed, as well as open email access. The syllabus will conform with the University Senate Guidelines.

- 2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc. The course plan is very similar to the in-class experience, which consists mainly of lecture presentations, online homework and inclass exams. The student will work with the textbook in essentially the same way as the in-class student.
- 3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc. The course will be offered through Blackboard or other similar online classroom management software, ensuring that each student has individual protected access to the course materials. Online assignments are open book and exams will be individually unique, time-limited and one-time access.
- 4.Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above? Yes.

If yes, which percentage, and which program(s)? 100% of this program's (Master of Public Financial Management) courses will be offered through DL.

- 5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting? As registered students at UK, they will have access to the full range of student services as outlined on the UK Student Affairs website (http://www.uky.edu/StudentAffairs/) Students will also be provided an electronic copy of the attached "UK Student Academic Services" document.
- 6. How do course requirements ensure that students make appropriate use of learning resources? Successful completion of course requirements will require that students make appropriate use of the textbook and required internet sites, and access to library resources are available on the library website for DL (http://www.uky.edu/Libraries/lib.php?lib_id=16)
- 7.Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program. This course will not require physical access to any particular facility or equipment.
- 8.How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (http://www.uky.edu/UKIT/)? The syllabus lists technical support services and students will be provided with a list of available University resources.

New Course Report

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? YES

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

- 10.Does the syllabus contain all the required components? YES
- 11.I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name: Instructor TBD

SIGNATURE[FIN008|Merl M Hackbart|PA 625 NEW Dept Review|20151005

SIGNATURE|JACKSON|Brian A Jackson|PA 625 NEW College Review|20151005

SIGNATURE|ZNNIKO0|Roshan Nikou|PA 625 NEW Graduate Council Review|20151028

New Course Form

<u>Open in</u>	full window to print or save				Gen
ttachme					
	Browse	Upload File			
ID					
,	7 PA 625 Syllabus.pdf				
Fin	st 1 Last				
		(*deno	des required fields)	•	
I. Gener	al Information				
a.	* Submitted by the College of: GRAD	DUATE SCHOOL	Submission Date: 10	0/1/2015	
b.	* Department/Division: Martin Sch	ool of Public Administration	₹.		
c.	•				
	* Contact Person Name:	Jackie McCuddy	Email: jrwagn2@uky.edu	Phone: 7-5594	
	* Responsible Faculty ID (if different	•	Email: m.hackbart@uky.edu	Phone: 7-1627	
d,	* Requested Effective Date: * Sen	nester following approval OR 🖰 Spec	cific Term/Year ¹		
e.	Should this course be a UK Core Cour	se? ① Yes ⑨ No			
	If YES, check the areas that apply	O 163 O 160			
	_	_			
	☐ Inquiry - Arts & Creativity	Composition & Communication	ons - II		
	☐ Inquiry - Humanities	Quantitative Foundations			
	☐ Inquiry - Nat/Math/Phys Sci	Statistical Inferential Reason	ning		
	Inquiry - Social Sciences	U.S. Citizenship, Community	, Diversity		
	Composition & Communications	- 1 Global Dynamics			
	Composition & Communications	- 1 Global Dynamics			
	nation and Description of Proposec				
a,	* Will this course also be offered throu	ugh Distance Learning? 🌘 Yes ¹	No		
b.	* Prefix and Number: PA 625				
c.	* Full Title: Governmental Accoun	ting and Financial Condition Analys	sis		
d.	Transcript Title (if full title is more than	n 40 characters):			
ė.	To be Cross-Listed $^{\rm Z}$ with (Prefix and I	lumber):			
f.	* Courses must be described by at lea	st one of the meeting patterns below	. Include number of actual contact i	hours ³ for each meeting p	attern type.
	42 Lecture	Laboratory ¹	Recitation	_	Discussion
	Indep. Study	Clinical	Colloquium		Practicum
	Research	Residency	Seminar —————————		Studio
	Other	If Other, Please explain:			
g.	* Identify a grading system:				
	© Letter (A, B, C, etc.) © Pass/Fail				
	O Medicine Numeric Grade (Non-med	lical students will receive a letter grad	le)		
	() Graduate School Grade Scale		•••		
h.	* Number of credits: 3		•		

	j. * Course Description for Bulletin:		
	The course will examine the characterist fund types and account groups, review an reporting procedures (GAAP) and an explomethods. The course will introduce stude	tics of governmental and nonprofit accounting evaluation of presently recommended accordation of practical governmental and nonpromets to public financial accounting concepts accounting theory to accounting and reportingtions.	unting and financial ofit accounting practices and s and how to apply
	k, Prerequisites, if any:	•	
	, reacquared it units		
	I. Supplementary teaching component, if any: O Communi	ilty-Based Experience 🔾 Service Learning 🖰 Both	
3.	* Will this course be taught off campus? ① Yes ® No If YES, enter the off campus address:		:
4.	Frequency of Course Offering.		
	a. * Course will be offered (check all that apply):	Spring Summer Winter	
	b. * Will the course be offered every year? Yes No If No, explain:		
5.	* Are facilities and personnel necessary for the proposed in If No, explain:	new course available? ◎ Yes ○ No	
	* What enrollment (per section per semester) may reason: Anticipated Student Demand.		
	a. * Will this course serve students primarily within the degr		
	 b. * Will it be of interest to a significant number of students If YES, explain: 	outside the degree pgm?	
8.	* Check the category most applicable to this course:		
	Traditional – Offered in Corresponding Departments at University Relatively New – Now Being Widely Established	sities Elsewhere	
^	Not Yet Found in Many (or Any) Other Universities Course Relationship to Program(s).		
۶.		ies 🔾 No	
	If YES, name the proposed new program: Master of Public Financial Management		
	 b. * Will this course be a new requirement ⁵ for ANY program If YES ⁵, list affected programs:: 	m?	
	Master of Public Financial Management		
lO,	Information to be Placed on Syllabus.		
		e students must be included in the information required in 10. shment of different grading criteria in the course for graduate	
	b. $\[\overline{\mathbb{V}} \] *$ The syllabus, including course description, student le attached.	earning outcomes, and grading policies (and 400G-/500-level	grading differentiation if applicable, from 10
_	ALIILAA MARAMATAA MARAMATAA AAAA AAAA AAAA AA	Distance Learning Form	TRIME AND EXEMPLIFY RECOURTED REPORT TO DESCRIPTION OF THE STATE OF TH
'nis	form must accompany <u>every</u> submission of a new/change course form th	hat requests distance learning delivery. This form may be required t fields are required!	when changing a course already approved for DL ,

Introduction/Definition: For the purposes of the Commission on Colleges Southern Association of Colleges and Schools accreditation review, distance learning is defined as a for educational process in which the majority of the instruction (interaction between students and instructors and among students) in a course occurs when students and instructors the same place. Instruction may be synchronous or asynchronous. A distance learning (DL) course may employ correspondence study, or audio, video, or computer technologies

A number of specific requirements are listed for DL courses. The department proposing the change in delivery method is responsible for ensuring that the requirem
are satisfied at the individual course level. It is the responsibility of the instructor to have read and understood the university-level assurances regarding an equivalent exp
students utilizing DL (available at http://www.ukv.edu/USC/New/forms.htm).

Course Number and Prefix:	PA 625		Date:	9/30/2015
Instructor Name:	TBD	Facts of the contract of the c	Instructor Email:	TBD
Check the method below that	best reflects how the			.e.
		Internet/Web-based 🗹	Interactive Video	Hybrid 🖾
Curriculum and Instruction				
Syllabus Guidelines, speci	fically the Distance Lea	arning Considerations?		iong students? Does the course syllabus conform to University
				cises and exams. the instructor will offer well as open email access. The syllabus
2. How do you ensure that the of student learning outcor	·	student is comparable to tha	t of a classroom-based studi	ent's experience? Aspects to explore: textbooks, course goals,
The course plan is	very similar t			s mainly of lecture presentations, online ssentially the same way as the in-class
 How is the integrity of stu policy; etc. 	dent work ensured? Pl	ease speak to aspects such a	s password-protected course	e portals, proctors for exams at interactive video sites; academ
The course will be				ssroom management software, ensuring that ine assignments are open book and exams
 Will offering this course vi as defined above? 	a DL result in at least	25% or at least 50%* (based	on total credit hours requir	ed for completion) of a degree program being offered via any f
Yes.				
Which percentage, and wi	deb program(s)?			
		Public Financial Mar	nagement) courses wi	ll be offered through DL.
*As a general rute, if appr months from the date of a		. delivery results in 50% or m	iore of a program being delh	vered through DL, the effective date of the course's DL delivery
As registered stud	ents at UK, the	y will have access to	the full range of	at of a student taking the class in a traditional classroom settin student services as outlined on the UK 11 also be provided an electronic copy of
Library and Learning Resou	ırces			
	ion of course r	equirements will requ	ire that students m	ake appropriate use of the textbook and the library website for DL
7. Please explain specifically	how access is provider	d to laboratories, facilities, an	d equipment appropriate to	the course or program.
		ical access to any pa		
Student Services				
8. How are students informe	d of procedures for res	olving technical complaints? I	Does the syllabus list the en	tities available to offer technical help with the delivery and/or r
		Customer Service Center (htt		
The syllabus lists resources.	technical supp	ort services and stud	dents will be provid	led with a list of available University
 Will the course be delivered Yes 	d via services availabi	e through the Distance Learni	ing Program (DLP) and the A	Academic Technology Group (ATL)?
O No				
If no, explain how student	s enrolled in DL course	es are able to use the technol	ogy employed, as well as ho	w students will be provided with assistance in using said techn
10. Does the syllabus contain	all the required compo	nents, below? 🗹 Yes		
 Instructor's virtua 	office hours, if any.			
 The technological r 	equirements for the co	eurse.		

- Contact information for Distance Learning programs (http://www.ukv.edu/DistanceLearning) and Information Technology Customer Service Center (http://www.ukv.edu/UKIT/HeIp/; 859-218-HELP).
- · Procedure for resolving technical complaints.
- $\boldsymbol{\cdot}$ Preferred method for reaching instructor, e.g. email, phone, text message.
- Maximum timeframe for responding to student communications.
- Language pertaining academic accommodations;

- "If you have a documented disability that requires academic accommodations in this course, please make your request to the University Disability Resource. The Center will require current disability documentation. When accommodations are approved, the Center will provide me with a Letter of Accommodation details the recommended accommodations. Contact the Disability Resource Center, Jake Karnes, Director at 859-257-2754 or ikw.edu."
- · Specific dates of face-to-face or synchronous class meetings, if any.
- Information on Distance Learning Library Services (http://www.uky.edu/Libraries/DLLS)
 - Carla Cantagallo, DL Librarian
 - Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
 - Email: dllservice@email.uky.edu
 - DL Interlibrary Loan Service; http://www.uky.edu/Libraries/libpage.pho7lweb_id=253&llib_id=16
- 11. 1, the instructor of record, have read and understood all of the university-level statements regarding DL. Instructor Name:

Instructor TBD

Abbreviations: DLP = Distance Learning Programs ATG = Academic Technology Group Customor Service Center = 859-218-HELP (http://www.uky.edu/UK/IT/Help)

Revised 8/09

Rev 8/09

III Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.

 $[\]ensuremath{^{\text{IZI}}}$ The chair of the cross-listing department must sign off on the Signature Routing Log.

¹³¹ In general, undergraduate courses are developed on the principle that one semester hour of credit represents one hour of classroom meeting per week for a semester, exclusive of any laboratory meeting. La meeting, generally, represents at least two hours per week for a semester for one credit hour. (from SR 5.2.1)

^[4] You must also submit the Distance Learning Form in order for the proposed course to be considered for DL delivery.

 $^{^{\}underline{151}}$ in order to change a program, a program change form must also be submitted.

PA 625 Governmental Accounting and Financial Condition Analysis

Instructor information:

Professor:

TBD

Email:

TBD

Office:

TBD

Phone:

TBD

Office Hrs:

T & R 1-3pm, EST and by appointment

Required Text (proposed)

Governmental and NonProfi tEntities - 17th edition by <u>Jacqueline Reck, Suzanne Lowensohn with access to Connect (online assignment modules)</u>

Course Prerequisites: NA

Course Description

The course will examine the characteristics of governmental and nonprofit accounting emphasizing the various fund types and account groups, review and evaluation of presently recommended accounting and financial reporting procedures (GAAP) and an exploration of practical governmental and nonprofit accounting practices and methods. The course will introduce students to public financial accounting concepts and how to apply governmental (fund) and not-for-profit accounting theory to accounting and reporting for state and local governments and other non-profit institutions.

Learning Objectives: Students will learn how to:

- Understand financial reports for governmental and not-for-profit entities.
- Prepare financial reports for state and local governments.
- Properly account for general funds and special revenue funds.
- Properly account for capital projects funds, debt service funds, internal service funds, enterprise funds, and fiduciary funds.
- Understand financial reports for local and state school systems, colleges and universities, and hospitals and other non-profits.
- · Analyze governmental financial performance.

ASSIGNMENTS

Readings & Online Lectures

Comprehensive Annual Financial Report (CAFR) for selected U.S. state or major city

Lecture: Available on course site.

Selected Readings: Available on course site. TBD

Participation in Discussion Board:

Weekly Scale for Discussion Boards:

5 Exceptional – thoughtful post(s) and responses across multiple days

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- 4 Professional thoughtful post(s) and responses on single day
- 3 Average –post(s) and responses across multiple days with less depth
- 2 Marginal minimal post(s) and responses across multiple days
- 1 Unacceptable/Inappropriate minimal post(s) and responses on single day
- 2 No participation

Research Project

Students will complete an in-depth analysis of a selected governmental body. The final written report must include (at a minimum) analysis of revenues, revenue sources, reserves, expenditures, expenses, debt burden, socioeconomic factors, projected concerns, and other matters that impact the financial condition of the entity. The entity selected to evaluate must be approved by the professor –states and major cities are recommended.

Blackboard Assignment Submission Guidelines

Students are encouraged to become familiar with Blackboard and its functions as well as Distance Learning support offered by the University. Information about student support is available at http://www.uky.edu/DistanceLearning/. When posting assignments or communicating with the professor, all files must be saved as a .pdf, or .doc, or .docx unless specifically noted by the professor. Any other format will not be accepted and considered as missing unless corrected before the deadline. Other specifics regarding technology needs, etc. to participate via online courses, are available at the link above. It is the students' responsibility to assure that they are familiar with the system. Questions about technology issues should be directed to Distance Learning support and not to the professor.

Assignment Submissions

This course "clock" is set for Eastern Time. Depending on the student's location, students will need to adjust submission to assure that all deadlines are met using Eastern Time. All assignments must be posted to the classroom Blackboard Shell by 7:00 pm on Friday of the assigned week. This includes all assignments, oral communication, presentations, assignments, as well as self and peer critiques and class discussion postings if applicable. No late assignments will be accepted without prior approval of the instructor and an excused absence as described in this syllabus. Failure complete and submit any of the major assignments (exams or papers) will result in an automatic "E" for the course which may lead to dismissal from the program (see Grading Policy elsewhere in this syllabus). Graded assignments will be returned to you within one week of submission unless otherwise noted by the instructor.

GRADING CRITERIA

There are no optional assignments. Your grade in this course is a function of the following:

		Points
Unit Tests		
• Exam 1	¶⊹	40
• Exam 2		40
Research Project: Evaluation of a CAFR		40
Other assignments: Discussion Board		30
TOTAL		150

Final letter grades will be assigned based on the following point distribution:

Grade	Point Range	
Α	135-150	
В	120-134	
С	105-119	
D	90-104	
E	Below 90	

TENTATIVE WEEKLY SCHEDULE

WK	TOPIC	READINGS	ASSIGNMENT
1	 Financial reporting for governmental and not-for-profit entities Financial reporting for state and local governments 	CH 1-2 CAFR M,D,&A GASB White Paper	Exercise 1-16 & 2- 14 (Examine the CAFR)
2	Governmental operating statement accounts; budgetary accounting Accounting for governmental operating activities - illustrative transactions and financial statements	CH 3-4 CAFR Financial Statements	Exercises 3-16 & 4-15 (CAFR) Discussion: Cases: 2-11 and 3-15
3	Accounting for general capital assets and capital projects Accounting for general long-term liabilities and debt service	CH 5-6 CAFR footnotes	Exercises 5-15 & 6-15 (CAFR) Discussion Cases: 4-12 and 5-14
4	Accounting for the business-type activities of state and local governments Accounting for fiduciary activities - agency and trust funds	CH 7-8	EXAM 1 Exercises 7-15 & 8-15 (CAFR)
5	Financial reporting of state and local governments Analysis of governmental financial performance	CH 9-10	Discussion Cases: 6-11 and 10-11
6	Accounting and reporting for the federal government	CH 17	Discussion Case: 10-14
7	Auditing of governmental and not-for-profit organizations Budgeting and performance measurement	CH 11-12	PROJECT DUE Discussion Cases: 11-12 and 12-14
8 .	Accounting for not-for-profit organizations, colleges and universities, health care organizations	CH 13-16	Discussion Case: 13-3

COURSE TECHNOLOGY REQUIREMENTS

Minimum Technology Requirements: Complete the following steps to make sure your computer is correctly configured and the necessary software is installed.

- 1. Go to this site provided by Distance Learning to check the minimum hardware, software, and browser requirements: http://www.uky.edu/ukit/hardwareguide
- 2. Distance learning recommends having access to multiple browsers for quick troubleshooting.

- 3. Students will need Flash, Adobe Acrobat Reader and QuickTime movie player, Java. Go to http://www.uky.edu/DistanceLearning/current/technology/techReqs.html for current links.
- 4. Students will need to use Microsoft Word for all written work and Microsoft PowerPoint for presentational where applicable.

Getting Help: Anticipate the types of technology and access you will need prior to class sessions and assignment due dates. Do not hesitate to contact the UKIT Service Help Desk or Distance Learning Office. Inform your instructor when you are having technical difficulties.

Important Contact Information:

Help Desk: 859-218-HELP (4357)

Distance Learning Programs Office: 859-257-3377

Distance Learning Services, DL Librarian: 859-257-0500, ext. 2171; or 800-828-0439 (option#6);

dllservice@email.uky.edu

Procedure for Resolving Technical Complaints: If you experience technical difficulties, contact the Customer Service Center at 859-218-HELP or by email at helpdesk@uky.edu. Inform your instructor when you are having technical difficulties.

Time Zone: This course is taught in the <u>Eastern Time Zone</u>. All times listed in this syllabus are ET. If you live outside the ET, you need to account for the time change when turning in assignments.

VIRTUAL CLASS POLICIES

Academic Integrity: The Martin School of Public Policy and Administration and Its faculty are strong proponents of academic integrity. Students are expected to have full knowledge of the institutional Integrity Policy of the University. For information on these policies please refer to The Martin School Student Handbook or http://www.uky.edu/Ombud/ForStudents AcademicIntegrity.php.

See Part II of Student Rights and Responsibilities, which is available online to learn more about academic integrity at the University of Kentucky available at http://www.uky.edu/StudentAffairs/Code/part2.html).

Similarly, the definition of plagiarism is

"anactorinstanceofusingorcloselylmitatingthelanguageandthoughtsofanotherauthorwithoutauthorizationandthere presentationofthatauthor'sworkasone'sown, as by not crediting the original author". Plagiarism, i.e. using people's ideas, thoughts, or works will not be tolerated. Students who violate university standards for academic integrity will be subject to a sanction at the instructor's discretion within institutional policy.

Plagiarism and cheating are serious breaches of academic conduct. Students are expected to adhere to University policy on cheating and plagiarism in all courses. The minimum penalty for a first offense is a zero on the assignment on which the offense occurred. If the offense is considered severe or the student has other academic offenses on their record, more serious penalties, up to suspension from the university may be imposed. The University regulations pertaining to this matter can be found at http://www.uky.edu/StudentAffairs/Code/. Part II, Selected Rules of the University Senate Governing Academic

Relationships Section 6.3 found at http://www.uky.edu/StudentAffairs/Code/part2.html outlines University policy with respect to these to serious offenses.

Each student is advised to become familiar with the various forms of academic dishonesty as explained in the Code of Student Rights and Responsibilities. Complete information can be found at the following website: http://www.uky.edu/Ombud. It is important that students review this information as all ideas borrowed from others need to be property credited.

The University and the Martin School expects students to know about these policies and all requirements governing the use of another's work or materials and for acknowledging and documenting the source

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appropriately. A plea of ignorance is not acceptable as a defense against the charge of academic dishonesty and is not an excuse and will not be accepted under any circumstances. The Martin School and its faculty reserve the right to submit student work product to an electronic database or use other means use to check for plagiarism.

Resources for understanding and avoiding Plagiarism

• "Plagiarism: What is It and How to Recognize and Avoid It," The Writing Center at Indiana

University, http://www.indiana.edu/~wts/wts/plagiarism.html.

· "Principles Regarding Academic Integrity," Northwestern University,

http://www.northwestern.edu/uacc/plagiar.html.

"Sources," Dartmouth College, http://www.dartmouth.edu/~sources/contents.html, and

http://www.aug.edu/sociology/plagiarism.html.

Appointments and Office Hours: Online classes provide opportunity to interact with professors by email and other means. Office hours will be at the times listed above and by appointment and will be held via Adobe Connect.

Attendance and Participation: As an accelerated 8-week graduate level course, students are expected to budget time appropriately and manage course assignments within the class schedule. Students without good time management skills and self-motivation are very likely to fall behind quickly. Budgeting time for course assignments as if attending a regular class will give students the best option for success. Delaying assignments and procrastination will not lead to a successful outcome. Weekly assignments require students to submit work on time and students are expected to check the course website on a regular basis for messages, updates on assignments, and other communications from the professor. Due to the fast past schedule, complete assignments must be submitted on time according to the course schedule. Late assignments will not be accepted.

Late/Make-up Work: Students will receive ZERO points for assignments handed in after the scheduled due date, unless prior arrangements have been made with the professor. (see Excused Absence). Students' request to change dates and exam times around work schedules, personal matters, other coursework, and/or other exams in other classes will not be accommodated. Remember, assignments may always be turned in early. Students enrolled in this course are expected to meet all assignment dates unless otherwise approved. (see Excused Absence). Exams are to be taken at the scheduled exam time unless prior permission is given by the instructor.

Excused Absence: Given this is an online course, traditional "attendance" will not be taken. The Martin School understands that sometimes issues surface that prevent students from completing assignments. If students are unable to meet an assignment or other required course deadline, students may submit request for excused absence and will be considered within the University definition found in UK Student Code 5.2.4.2. Students are expected to notify the professor within one week of missing the assignment and if approved for excused absence, students will be given opportunity to submit the work with the permission and within a timeline set by the professor. Students will not be penalized for excused absences. Exams are to be taken at the scheduled exam time unless prior permission is given by the instructor. Professor's office phone is available for emergency contact or by email to request an excused absence. University policies related to these issues can be found online at

http://www.uky.edu/StudentAffairs/Code/part2.html

Academic Standards: 5.2.4

Attendance and Completion of Assignments: 5.2.4.1

Excused absences: 5.3.4.2

S.R.5.2.4.2 defines the following as acceptable reasons for excused absences: (a) serious illness,(b) illness or death of family member, (c)University-related trips(d)major religious holidays, and (e) other circumstances found to fit "reasonable cause for non attendance" by the professor.

Students anticipating an absence for a major religious holiday are responsible for notifying the instructor in writing of anticipated absences due to their observance of such holidays. Information regarding dates of major religious holidays may be obtained through the religious liaison at 859-257-2754.

Verification of Absences: Students may be asked to verify their absences in order for them to be considered excused. Senate Rule 5.2.4.2 states that faculty have the right to request "appropriate verification" when students claim an excused absence because of illness or death in the family. Appropriate notification of absences due to university-related trips is required prior to the absence.

The Martin School wants to build an online class climate that is comfortable for all. It is especially important that we display respect for all members of the class – including the instructor and students, and avoid unacceptable language such as racist, sexist, homophobic, or other negative statements. Not all unacceptable behavior can be listed and this is not an exhaustive list of behaviors. These are provided as examples and set a standard for expected behavior while participating in this class.

E-mails and Communications: Email will be a primary way of communicating with the professor. Students must monitor and manage their email storage quota and clear all spam filter restrictions to insure emails are received. Students are expected to check their email daily to remain current with University and class related communications. All electronic communication will be treated as would a face-to-face interaction and thus students are expected to present electronic communications in a professional way. Messages should be succinct, without spelling errors, slang, and short-cut, slang language. Emails will be returned within 24 hours during the week. Weekend communications will not be returned until the beginning of the workweek. In addition to communication with the professor, any communication with fellow students should be professional in nature. In all email correspondence include the course number in subject line.

Accommodations due to disability: The Martin School and the University will make accommodations if you have a documented disability that requires academic accommodations. Evidence of the disability must be presented to the professor as soon as possible.

Grading Policy: The Martin School of Public Policy and Administration Student Handbook states that a student may be dismissed from the program for any one of the following reasons:

- 1. Receiving a grade of "C" for any 9 credit hours or three classes.
- 2. Receiving a grade of "E" for any 3 credit hours.
- 3. Twice failing the Final Examination.