

Navajo Technical University

PO Box 849, Crownpoint, NM 87311

<http://www.navajotech.edu>

Tel: (505) 387-7401

Course Title: Introduction to Fund Accounting

Course #: ACG 213-ONL

Credit Hours: 3

Semester: Spring 2022

Cap: 25

Faculty: Tilda A. Woody, MSA, Assistant Professor **E-mail:** twoody@navajotech.edu

Office: Science & Technology Building Room 321 **Office Phone:** 505-387-7392

Office Hours: Tuesday, & Thursday 1-5pm; Wednesday 1-3pm

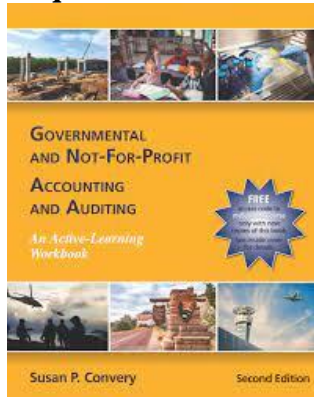
Preferred Communication: Email (will respond within 24 hours)

Modality: Fully Online - Asynchronous

Class Location and Meeting Times: www.myBusinessCourse.com

Meeting Hours and Online Hours (if hybrid): Fully Online

Required Materials:



Textbooks: Governmental and Not-for-Profit Accounting and Auditing: An Active Learning Workbook, 2e by Convery ISBN: 978-1-61853-273-2

Access Code is free with the purchase of the textbook. Other options are available at www.mybusinesscourse.com

Tools: None

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Resource: www.mybusinesscourse.com

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íina (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

The course is designed to introduce you to financial reporting, budgeting, and auditing issues in not-for-profit entities; government-wide and fund financial statements for state and local governments; and generally accepted government auditing standards used in Single Audits of entities receiving federal awards.

Course Outcomes	Course Measurements
The ability to explain the GAAP financial reporting model for not-for-profit organizations (NFP) and state and local governments (SLG).	Exams Assignments with Rubrics Observation Checklist
The ability to identify accounting, financial reporting, budgeting, and auditing issues in governments and not-for-profit (GNP) entities that differ from those faced by business entities.	
Develop the skills to record transactions in the journals of NFP and SLG entities.	
The ability to prepare financial statements for NFP and SLGs from an adjusted trial balance.	
The knowledge to contrast generally accepted government auditing (“yellow book”) standards and describe the additional reports required in a Single Audit.	

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

Week	Date	Chapters	Assignment	Supplements	Assessments
1	January 17-28	Module 1 Intro to the course and MyBusinessCourse Intro to the Government and Not-for-Profit (GNP) Environment 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop		<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	Pre-Assessment
2	January 24-28	Module 1 Continue Intro to the GNP	<ul style="list-style-type: none"> • Quiz • D2L 	<ul style="list-style-type: none"> • Reading • eLectures 	

		Environment	<ul style="list-style-type: none"> • Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Guided Examples 	
3	January 31–February 4	Module 2 Not-For-Profit (NFP) tax-exempt issues	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	Assessment Rubric
4	February 7-11	Module 3 NFP financial reporting	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
5	February 14-18	Module 4 State and Local Government (SLG) financial reporting	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
6	February 21-25	Module 5 Fund accounting; General Funding (GF) 02/21 Holiday-President's Day 02/25 Graduation Petition due	<ul style="list-style-type: none"> • Quiz 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	Assessment Rubric
7	February 28-March 4	Module 5 Fund accounting; GF	<ul style="list-style-type: none"> • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
8	March 7-11	Module 6 Governmental activities: Capital Assets, Long-Term Liabilities (debts) 03/07-11 Midterm Week 03/07 Midterm Exam	<ul style="list-style-type: none"> • Quiz 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
9	March 14-18	03/14-18 Spring Break			

10	March 21-25	Module 6 Governmental activities: Capital Assets, L-T debt	<ul style="list-style-type: none"> • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
11	March 28-April 1	Module 7 Business-type activities and proprietary funds 03/31 Last day to withdraw with "W"	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
12	April 4-8	Module 8 Fiduciary activities and funds	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
13	April 11-15	Module 9 Financial statement analysis	<ul style="list-style-type: none"> • Quiz • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
14	April 18-22	Module 10 Auditing	<ul style="list-style-type: none"> • Quiz 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
15	April 25-29	Module 10 Auditing	<ul style="list-style-type: none"> • D2L Discussion • Module Activities-Excel • Exam 	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
16	May 2-6	Review	Progress Report	<ul style="list-style-type: none"> • Reading • eLectures • Guided Examples 	
17	May 9-13	Comprehensive Final Exam 05/9-12 Finals Week 05/10 All assignments due	Final Exam		Post Assessment

		05/12 Grades due to the Registrar 05/13 Spring Graduation			
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Grading Plan

- A = 100-90%
- B = 89-80%
- C = 79-70%
- D = 69-60%
- F = 59% or less

Description	Points	Percentages
Module Quizzes—10 modules @ 5 points	50	10.0%
Participation in LMS discussion area—8 modules @ 3 points	24	4.8%
Module Activities—10 modules @ 10 points	100	20.0%
Module Exams – 10 modules @ 20 points	200	40.0%
Comprehensive Final Exam – Modules 1-10	<u>126</u>	<u>25.2%</u>
Total points possible	<u>500</u>	<u>100.0%</u>

Assignment Policy:

The above grading plan will be followed in this course. My Business Course (MBC) is a web-based learning management system to be use for this course. Access codes are provided in the textbook or ebook. If you buy a used book or rent a book you will have to purchase your Access Code at www.mybusinesscourse.com. It is the intent of this course to follow the workbook’s chapters 1-10 as described. Videos and guided examples are embedded in MBC to assist with your comprehension. Required assignments have specific deadlines.

Module Quizzes At the beginning of the week spent on a module, you will take a multiple-choice question quiz (**5 questions**) in MBC on that module’s material. **The quiz will be open and due each Friday (when given in the perspective module) from 12:00 am to 11:00pm.** These quizzes are open book; however, they must be done individually without assistance from others or reference to any online materials.

Module Activities are designed to help you learn by doing. They will be in an Excel file that you retrieve from MBC and submit back there when completed. Activities may be Excel based calculations, journal entries, preparation of financial statements from trial balances, or examination of real-world financial statements, websites of standards-setters, or the FASB’s *Accounting Standards Codification*. **The Module Activities will be open from 12:00 am to 11:00pm each Monday and due that Sunday.**

LMS Participation In order to create an online community of learners, you are expected to post a question or answer to another students' question in at least **eight of the ten modules** in the **LMS** in Blackboard in modules. These questions or answers must be articulate, succinct, and substantive using good spelling and grammar. You can start a new topic or thread or respond to one that is there. Sign your name to the post (if **LMS** does not already make that clear). You will be awarded either 3 points for exceeding expectations, 2 points for meeting expectations, 1 point for failing to meet expectations for each post up to the maximum number of points for this component of your grade. **The LMS Participation will be open each Monday and due that Sunday.**

Module Exams At the end of the week spent studying a module, you will take a multiple-choice question exam (10 questions) in MBC on that module's material. **These exams will be open from 12:00 am to 11:00pm each Friday and due that Sunday.** These quizzes are open book; however, they must be done individually without assistance from others or reference to any online materials.

Comprehensive Final Exam In the last week of the semester, a comprehensive final exam covering all ten modules will be given on **May 10, 2022 from 12:00am to 11pm.**

Course Policies:

For each module, follow these steps to accomplish the course objectives:

1. Read the module in the Workbook.
2. Watch the e-Lecture videos and Guided Examples for that module.
3. Complete the quiz for that module by the due date.
4. Complete the activities for that module by the due date.
5. Participate in the LMS Blackboard discussion area.
6. Take the exam for that module by the due date.
7. Take the comprehensive final exam.

If you are struggling with your work email your instructor for assistance. There are additional tools or resources in your online environment for tutoring, and/or further explanation. At all costs avoid missing deadlines as this will hinder your grade status.

This course is being offered online however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less.

Grading Policy

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

Participation

Students are expected to fully engage with other students in the Discussion Area in Blackboard and to participate in all class activities. Points will be given to students who actively post and respond to other students in the course.

Professionalism Policy: I expect you be professional in your interactions online, in the Discussion Area, in emails to me, and in completing the assignments. Treat others with civility.

Attendance Policy

This is an online asynchronous class; we do not have scheduled days/times for lectures or Zoom meetings. Set up a plan for yourself to work on each module and complete the assignments by the due dates. Instructors will report excessive and/or unexplained non-participation by submitting Early Alert forms to the Academic Counselors within the Skyhawk Central Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and

so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumóła:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022