

Emitted  
✓ 10 days  
spotted

9-Core (sig)

FORMAT 6

(email electronic conv to fvsenat@uaf.edu)

**REQUEST FOR CORE ORAL INTENSIVE DESIGNATOR**

**SUBMITTED BY:**

|               |  |                 |                      |
|---------------|--|-----------------|----------------------|
| Department    | Accounting   | College/School  | School of Management |
| Prepared by   | H Charles Sparks   | Phone           | 474-5037             |
| Email Contact | <a href="mailto:hcsparks@alaska.edu">hcsparks@alaska.edu</a> | Faculty Contact | H Charles Sparks     |

See <http://www.uaf.edu/uafgov/faculty/cd> for a complete description of the rules governing curriculum & course changes.

**1. COURSE IDENTIFICATION:**

|            |            |          |       |            |    |
|------------|------------|----------|-------|------------|----|
| Department | Accounting | Course # | BA444 | New Course | NO |
|------------|------------|----------|-------|------------|----|

**COURSE TITLE** Governmental & Nonprofit Accounting

Existing Course  Y  New Course Pending Approval\*

\*Must be approved by appropriate Curriculum Council.)

**2. EMPHASIS DESIRED:** (See Guidelines for Oral Intensive Designator)

|                                |                          |
|--------------------------------|--------------------------|
| Group (medium or large class)  | <input type="checkbox"/> |
| Public (medium or large class) | <input type="checkbox"/> |
| Public (small class)           | <input type="checkbox"/> |

The attached syllabus must clearly reflect the following basic elements for the  
ORAL COMMUNICATION emphasis requested. Please note them directly on the

*GROUP (medium or large class)* (Regularly enrolling at least 12 students)

15% of the final grade based on oral communication.

- C 2 presentations (minimum of 5 minutes per member)
- D Question & Answer period for both presentations

**GOVERNMENTAL & NONPROFIT ACCOUNTING  
ACCOUNTING 414  
SPRING SEMESTER 20##**

Professor H. Charlie Sparks, Phd CPA

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Office hours: Tuesday 10-11:30pm and Thursday 10-12:00am, or by appointment.

**Text(s):** Accounting for Governmental & Nonprofit Entities 15<sup>th</sup> ed. by Earl Wilson, Jacqueline Reck & Susan Kattelus, McGraw-Hill Irwin publisher 2010.

**Prerequisite:** This course is about fund accounting and CASB #24 comprehensive government guide

There will be three midterm exams during the semester and a comprehensive final exam. Assigned homework will be due the next class meeting following the chapter discussion unless noted

otherwise by the instructor.

Possible points are:



|                    |            |
|--------------------|------------|
| Midterm exams      | 300 points |
| Final exam         | 150 points |
| City of Smithville | 100 points |

material and provides incentives to study regularly. But you must do your own work. The UAF Honor Code places high expectations on student behavior and levies significant penalties for violations including assignment of a failing grades. Please read the entire code either in the UAF catalog or on-line at uaf.edu.

**Students with Learning Disabilities or other challenges to fulfilling course requirements:** If you have a specific physical, psychiatric or learning disabilities and require reasonable accommodations, please let me know early in the semester so that your learning needs may be appropriately met. You will need to provide documentation of your disability to UAF Disability Services in the Center for Health and Counseling. Phone 474-7043 TTY 474-7045

### TENTATIVE ASSIGNMENT SHEET

| Week | Topic   | Chapter /Homework                                    | Comments  |
|------|---|--|---|
| 1    | Introductions/Course Overview/Chapter 1   | Chapter 1; E1-1 CAFR                                 |   |
| 2    | Chapter 1, Chapter 2; Accounting for State/Local Governments                        | Chap 1: Case 1-1, E1-2, E1-3; E2-2, E2-3             |   |
| 3    | Chapter 3: Government wide reporting; General Fund & Budgets                        | Chap 2: E2-4, E2-5, E2-6, E2-7; E3-2, E3-3, E3-4     | Problems E2-4 to 2-7 due 1/31                                   |
| 4    | Chapter 3, Chapter 4: Governmental transactions<br><b>Exam #1 2/11 Chapters 1-3</b> | Chap 3: E3-5, E3-7, E3-8; Q4-1, Q4-2, Q4-4           | Problems E3-5 to 3-8 due 2/7                                    |
| 5    | Chapter 4: Accounting for common activities of governments                          | Chap 4: E4-2, E4-3, E4-4, E4-5, E4-6; E4-7(a), E4-8. | Problems E4-4 to 4-8 due 2/16<br>Start Smithville computer case |
| 6    | Chapter 5: Construction & Capital projects funds                                    | Chapter 5: Q5—1, Q5-2, Q5-3, Q5-6, Q5-7              |   |
| 7    | Chapter 5: Capital Projects funds   | Chap 5; E5-2, E5-3, E5-5; E5-7, E5-10(a)             |   |
| 8    | Chapter 6 Long-term Liabilities & Debt Service funds<br><b>Exam #2 Chapters 4-5</b> | Chap 6: E6-2, E6-3; E6-7(a), E6-8 (a & b)            |   |
|      | <b>SPRING BREAK!!</b>   | <b>GAAP Spring Trip!!</b>                            |   |
| 9    | Chapter 7: Business activities-   | Chap 7: Case 7-1 & 3;<br>E7-2, E7-4, E7-7 (a & b)    |   |

Governmental Entities

6. & 7: E12-4 E12-5

2. Was it evident that the student rehearsed their presentation and otherwise prepared for the presentation?
3. Did the student make regular eye contact with the audience?
4. Was the presentation the appropriate length?