

Submit original with signatures + 1 copy + electronic copy to Faculty Senate (Box 7500).
 See <http://www.uaf.edu/uafgov/faculty-senate/curriculum/course-degree-procedures/> for a complete description of the rules governing curriculum & course changes.

TRIAL COURSE OR NEW COURSE PROPOSAL
 (Attach copy of syllabus)

SUBMITTED BY:

Department	Accounting	College/School	School of Management
Prepared by	Anita Hughes	Phone	Ext 4622
Email Contact	<u>Alhughes2@alaska.edu</u>	Faculty Contact	Charlie Sparks, hcsparks@alaska.edu

1. ACTION DESIRED (CHECK ONE):

Trial Course	<input type="checkbox"/>	New Course	<input checked="" type="checkbox"/>
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2. COURSE IDENTIFICATION:

Dept	ACCT	Course #	F271	No. of Credits	3
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Justify upper/lower division status & number of credits:

This is an entry level course designed as a first exposure to accounting principles and fiscal management

3. PROPOSED COURSE TITLE: Fiscal Management for Emergency Management Operations

4. To be CROSS LISTED? YES/NO

<input checked="" type="checkbox"/>	If yes, Dept:	HSEM	Course #	F271
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NOTE: Cross-listing requires approval of both departments and deans involved. Add lines at end of form for additional required signatures.

5. To be STACKED? * YES/NO

<input type="checkbox"/>	If yes, Dept.		Course #	
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How will the two course levels differ from each other? How will each be taught at the appropriate level?:

* Use only one Format 1 form for the stacked course (not one for each level of the course!) and attach syllabi. Stacked course applications are reviewed by the (Undergraduate) Curricular Review Committee and by the Graduate Academic and Advising Committee. Creating two different syllabi (undergraduate and graduate versions) will help emphasize the different qualities of what are supposed to be two different courses. The committees will determine: 1) whether the two versions are sufficiently different (i.e. is there undergraduate and graduate level content being offered); 2) are undergraduates being overtaxed?; 3) are graduate students being undertaxed? In this context, the committees are looking out for the interests of the students taking the course. Typically, if either committee has qualms, they both do. More info online - see URL at top of this page.

6. FREQUENCY OF OFFERING: Fall

Fall, Spring, Summer (Every, or Even-numbered Years, or Odd-numbered Years) - or As Demand Warrants

7. SEMESTER & YEAR OF FIRST OFFERING (Effective AY2015-16 if approved by 3/31/2015; otherwise AY2016-17)

	Fall 2015
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8. COURSE FORMAT:

NOTE: Course hours may not be compressed into fewer than three days per credit. Any course compressed into fewer than six weeks must be approved by the college or school's curriculum council. Furthermore, any core course compressed to less than six weeks must be approved by the Core Review Committee.

COURSE FORMAT: (check all that apply)	<input type="checkbox"/>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>	5	<input checked="" type="checkbox"/>	XX	6 weeks to full semester
OTHER FORMAT (specify)	Lecture												
Mode of delivery (specify lecture, field trips, labs, etc)													

9. CONTACT HOURS PER WEEK:	3/15	LECTURE hours/weeks	<input type="checkbox"/>	LAB hours /week	<input type="checkbox"/>	PRACTICUM hours /week	<input type="checkbox"/>
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Note: # of credits are based on contact hours. 800 minutes of lecture=1 credit. 2400 minutes of lab in a science course=1 credit. 1600 minutes in non-science lab=1 credit. 2400-4800 minutes of practicum=1 credit. 2400-8000 minutes of internship=1 credit. This must match with the syllabus. See <http://www.uaf.edu/uafgov/faculty-senate/curriculum/course-degree-procedures-/guidelines-for-computing-/> for more information on number of credits.

OTHER HOURS (specify type)	<input type="text"/>
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10. **COMPLETE CATALOG DESCRIPTION** including dept., number, title, credits, credit distribution, cross-listings and/or stacking (50 words or less if possible):

Example of a complete description:

FISH F487 W, O Fisheries Management
3 Credits Offered Spring
Theory and practice of fisheries management, with an emphasis on strategies utilized for the management of freshwater and marine fisheries. Prerequisites: COMM F131X or COMM F141X; ENGL F111X; ENGL F211X or ENGL F213X; ENGL F414; FISH F425; or permission of instructor. Cross-listed with NRM F487. (3+0)

ACCT F271 Fiscal Management for Emergency Management Operations
3 credits Offered Fall

This course is about accounting for public organizations like fire, police and similar functions of local governments. Accounting is an essential function in all organizations. This course is from a user's perspective-understanding accounting reports rather than preparing them. The major topics covered include: understanding financial reports, budgeting preparation, governmental accounting basics, grant writing & management, and ethics. Prerequisites: Sophomore standing or higher; placement, concurrent enrollment, or completion of MATH at the F100-level or above. Cross-listed with HSEM F271. (3+0)

11. **COURSE CLASSIFICATIONS:** Undergraduate courses only. Consult with CLA Curriculum Council to apply S or H classification appropriately; otherwise leave fields blank.

H = Humanities S = Social Sciences

Will this course be used to fulfill a requirement for the baccalaureate core? If YES, attach form.	YES: <input type="checkbox"/>	NO: <input type="checkbox"/>	XX <input checked="" type="checkbox"/>
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IF YES, check which core requirements it could be used to fulfill:

O = Oral Intensive, Format 6 <input type="checkbox"/>	W = Writing Intensive, Format 7 <input type="checkbox"/>	X = Baccalaureate Core <input type="checkbox"/>
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11.A Is course content related to northern, arctic or circumpolar studies? If yes, a "snowflake" symbol will be added in the printed Catalog, and flagged in Banner.

YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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12. **COURSE REPEATABILITY:**

Is this course repeatable for credit?	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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Justification: Indicate why the course can be repeated (for example, the course follows a different theme each time).

<input type="text"/>

How many times may the course be repeated for credit?	<input type="text"/>	TIMES
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If the course can be repeated for credit, what is the maximum number of credit hours that may be earned for this course?	<input type="text"/>	CREDITS
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If the course can be repeated with variable credit, what is the maximum number of credit hours that may be earned for this course?	<input type="text"/>	CREDITS
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13. **GRADING SYSTEM:** Specify only one. Note: Changing the grading system for a course later on constitutes a Major Course Change - Format 2 form.

LETTER:

PASS/FAIL:

RESTRICTIONS ON ENROLLMENT (if any)

14. **PREREQUISITES**

Sophomore standing or higher; placement, concurrent enrollment, or completion of MATH at the F100-level or above

These will be required before the student is allowed to enroll in the course.

15. **SPECIAL RESTRICTIONS, CONDITIONS**

16. **PROPOSED COURSE FEES**

\$

Has a memo been submitted through your dean to the Provost for fee approval?

Yes/No

17. **PREVIOUS HISTORY**

Has the course been offered as special topics or trial course previously?

Yes/No

no

If yes, give semester, year, course #, etc.:

18. **ESTIMATED IMPACT**

WHAT IMPACT, IF ANY, WILL THIS HAVE ON BUDGET, FACILITIES/SPACE, FACULTY, ETC.

This is a new course and would be fit into the SOM Accounting faculty schedule. It would require a room as it is an in-class course.

19. **LIBRARY COLLECTIONS**

Have you contacted the library collection development officer (kljensen@alaska.edu, 474-6695) with regard to the adequacy of library/media collections, equipment, and services available for the proposed course? If so, give date of contact and resolution. If not, explain why not.

No

Yes

As an entry level accounting course the library collections are not necessary. Materials are available with the text.

20. **IMPACTS ON PROGRAMS/DEPTS**

What programs/departments will be affected by this proposed action? Include information on the Programs/Departments contacted (e.g., email, memo)

None.

21. **POSITIVE AND NEGATIVE IMPACTS**

Please specify positive and negative impacts on other courses, programs and departments resulting from the proposed action.

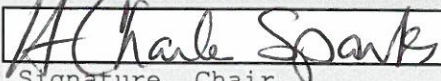
This course will meet a need for BEM students who currently need exposure to fiscal topics beyond the reach of one current accounting course. This course is broader and more targeted to the HSEM students. It is also an option as an elective for Accounting students who might be interested in the specific focus.

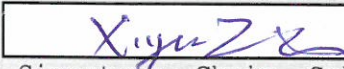
JUSTIFICATION FOR ACTION REQUESTED


The purpose of the department and campus-wide curriculum committees is to scrutinize course change and new course applications to make sure that the quality of UAF education is not lowered as a result of the proposed change. Please address this in your response. This section needs to be self-explanatory. Use as much space as needed to fully justify the proposed course.

This course will meet a need for BEM students who currently need exposure to fiscal topics beyond the reach of one current, in depth accounting course. This course is broader and more targeted to the BEM students. Currently, there is not a course that gives this broad view of this set of topics. Grants are very important to the HSEM field and currently they do not get exposed to grant writing in other courses. It is also an option as an elective for Accounting students who might be interested in the specific focus.

APPROVALS: Add additional signature lines as needed.

 Date 10/2/14
Signature, Chair, Accounting
Program/Department of:

 Date 10/3/14
Signature, Chair, College/School Curriculum Council for: School of Management

 Date 10/2/14
Signature, Dean, College/School of: School of Management


Offerings above the level of approved programs must be approved in advance by the Provost.

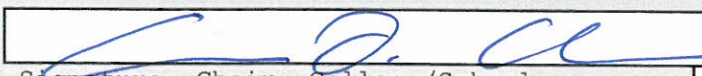
Date
Signature of Provost (if above level of approved programs)


ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBMISSION TO THE GOVERNANCE OFFICE

Date
Signature, Chair
Faculty Senate Review Committee: Curriculum Review GAAC
 Core Review SADAC

ADDITIONAL SIGNATURES: (As needed for cross-listing and/or stacking)

 Date 2 Oct 14
Signature, Chair, Homeland Security and Emergency Management
Program/Department of:

 Date 2 Oct 14
Signature, Chair, College/School Curriculum Council for: School of Management

 Date 10/2/14
Signature, Dean, College/School of: School of Management

Fiscal Management For Emergency Management Operations: ACCT 271

FALL 2015

Professor H. Charlie Sparks, Ph.D. CPA

Office: 219-B Bunnell Bldg.

Phone: 474-5037

Email: hcsparks@alaska.edu

Office hours: Tuesday 10-12, & Wednesday 1-3:30pm or by appointment.

Text(s): Financial Management in the Public Sector: Tools, Applications, and Cases Paperback by Xiaohu Wang, 2014.

Supplemental Materials: PowerPoint presentation files, professional development and career oriented articles as well as other useful materials can be downloaded from the Blackboard site for this course. Please check Blackboard regularly for announcements and assignments.

Overview: This course is about accounting for public organizations like fire, police and similar functions of local governments. Accounting is an essential function in all organizations. This course is from a user's perspective-understanding accounting reports rather than preparing them. The major topics covered include: understanding financial reports, budgeting preparation, governmental accounting basics, grant writing & management, and ethics.

Objectives: The purpose of this course is to provide the students with conceptual knowledge and practical skills necessary to be a competent public administrator. The specific objectives include:

1. To understanding the role of financial statements, and how to interpret them.
2. Budgeting methods and their function in public organizations.
3. Understanding governmental accounting, with a focus on grant management.
4. Grant writing.
5. Ethics in public administration.

This class will be applied in nature and will thus focus on the development of knowledge and skills appropriate for administrators of governmental units.

Professionalism: Your professionalism in class means:

- **Attendance:** Attendance and punctuality are minimum job requirements and should be no less in a classroom environment. Coming in late or leaving early disrupts the class and exhibits disrespectful and unprofessional behavior to the instructor and your fellow classmates. Your performance includes attendance and punctuality.
- **Requirements:** When you have a job it is your responsibility to fulfill all the requirements of the job. It should be the same in the classroom. It is the responsibility

of the students to meet the course requirements. It is not the responsibility of the instructor.

- **Conduct:** Common courtesy to your co-workers is essential. I have seen top performers dismissed from companies or passed over for promotion because they could not get along with their co-workers. I expect the same respect for your fellow students and for the instructor. These include, but are not limited to: listening when others talk; private conversations should be moved out of the classroom; acting courteous to others; limiting usage of cell phones and texting.

Course Grading Policies:

Students are expected to attend class and participate regularly. Participation requires advance preparation including reading and understanding the assigned material, reviewing illustrations, cases and other assignments. Grades will be based on the total number of points earned on exams, assignments and participation. Assignments will not be accepted late except in extraordinary circumstances like illness, excused absences due to sports related travel. Please remember that developing competency over the accounting curriculum is more important than just focusing on specific course grades.

There will be three midterm exams during the semester and a comprehensive final exam. Assigned work will generally be due the next class meeting after it has been assigned. Some longer case type assignments will be given specific due dates.

Possible points are:	Midterm exams	300 points
	Final exam	100 points
	Assignments	
	Homework	100 points
	Cases	100 points
	<u>Participation</u>	<u>100 points</u>
	Total	700 points

Grades are determined based on the percentage of total points earned. For example 90% would be assigned a course grade of "A". 80% would be assigned a "B" and so on. Please keep in mind that I do not "give grades" students earn them.

Special Note on Exams: If for some legitimate reason you need cannot take an examination when it is scheduled you must contact the instructor, me, in advance of the scheduled time, or shortly afterwards, to make arrangements for an alternative time. In no case will an exam be rescheduled after it has been handed back in class.

Other Info:

Please be sure to follow good backup procedures for all class related work. Don't rely on a single file storage device for all of your class assignment files. When you are in the "real world" your boss will expect no less and will very upset when valuable data/work files are lost. So follow a good backup plan and avoid the heartache associated with computer problems.

Student Honor Code: All students are expected to follow the UAF honor code. In short this means that you should always do your own work, properly cite references and other people's work when appropriate. I encourage you to collaborate as this can greatly increase your understanding of the 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 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 Fall Schedule

Fall Schedule		
Week/Date	Topic/Chapter	Problems & Other assignments
9/3 First Day!!	Introductions/ Course overview Chapter 1	1,24,25,28,33,35,37
9/8-9/9	Chapter 1: Basic financial statements	Problems 1, 3, 4, & 8
9/15-9/17	Chapter 2: Understanding income statement changes	Problems 1-5
9/22 – 9/24	Chapter 3: Financial statement analysis	Problems 1, 2, 3, & 4
9/29 – 10/1	Chapter 4: How to read & interpret financial statement footnotes Exam #1	Problems 3, 5, & 9
10/6 – 10/8	Budgeting methods & approaches. Supplemental reading Chapter A	Cases 1 & 2
10/13 – 10/15	Zero Basis Budgeting. Supplemental reading Chapter B	Cases 1, 2, & 3
10/20 – 10/22	Incremental budgeting. Supplemental reading Chapter C	Cases 1, 2, & 3
10/27 – 10/29	Primer on Governmental Accounting Supplemental reading Chapter D Exam #2	Problems 1 – 5, and Case 1
11/3 – 11/5	Basis of Accounting-modified accrual v. accrual. Supplemental reading Chapter E	Problems 1 - 10
11/10 – 11/12	Understanding governmental financial statements. Supplemental reading Chapter F	Problems 1 – 5 and Case 1
11/17 – 11/19	Grant writing: Why & How. Supplemental reading Chapter G	Cases 1 & 2
11/24 – 11/26 Thanksgiving Holiday Break!	Grants management: reporting and compliance. Supplemental reading	Problems 1 -6
11/26-11/30	Continued - Grants management: reporting and compliance. Supplemental reading Exam 3	Case 1
12/3 – 12/7	Preparing financial projections. Supplemental Reading H	Problems 1 -8
12/8 – 12/10	Wrap-up/Review	
12/15	Final Exam	

Important: I reserve the right to make changes to our schedule and assignments as necessary. Please check our blackboard site for the most current schedule.