# http://www.ric.edu/webcommunications/images/SealWithText_Small_Black.pnggraduate COMMITTEE curriculum PROPOSAL FORM

## Cover page

|  |  |  |
| --- | --- | --- |
| A.1. [Course or program](#Proposal) | **ACCT 556 Advanced Governmental and Non-Profit Accounting** |  |
| [Replacing](#Ifapplicable)  |  |  |
| A.2. [Proposal type](#type) | **Course: creation**  |  |
| A.3. [Originator](#Originator) | **Sean Cote** | [Home department](#home_dept) | **Accounting and CIS** |
| A.4. [Rationale](#Rationale)/Context | **The purpose of this proposal is to propose a new course as part of a revised concentration in the M.P.Ac program. Topic areas that will be covered in this course are non-profit and government accounting with a particular focus on CPA related topics. This course is designed to help M.P.Ac students prepare for the CPA exam.**  |
| A.5. [Student impact](#student_impact) | **More prospective students from will receive a high quality low cost Master’s degree at RIC and be better prepared to take the CPA exam along with meeting the 150 college credit hours’ requirement to become a CPA.** |
| A.6. Impact on other programs | **None** |
| A.7. [Resource impact](#Resource) | *[Faculty PT & FT](#faculty" \o "Need to hire new full-time or part-time faculty? This is where you indicate if this proposal will be affecting FLH in your department/program.)*:  | **New adjuncts hired on a per course basis** |
|  | [*Library*:](#library) | **None: Existing resources will meet the needs of the new course.** |
|  | [*Technology*](#technology) | **None: Existing resources will meet the needs of the new course.** |
|  | [*Facilities*](#facilities): | **None: All classes are held in the evening so there should be classroom space.** |
|  | *Promotion/marketing needs* | **New literature on the M.P.Ac program will have to be created.**  |
| A.8. [Semester effective](#Semester_effective) | **Fall 2019** |
| A.10. INSTRUCTIONS FOR CATALOG COPY: The proposal must include all relevant pages from the college catalog, and must show how the catalog will be revised. (1) Go to the “Forms and Information” page on the Graduate Committee website. Scroll down until you see the Word files for the current catalog. (2) Download ALL catalog sections relevant for this proposal, including course descriptions and/or other affected programs. (3) Place ALL relevant catalog copy into a single file. Put page breaks between sections and delete any catalog pages not relevant for this proposal. (4) Using the track changes function, revise the catalog pages to demonstrate what the information should look like in next year’s catalog. (5) Check the revised catalog pages against the proposal form, especially making sure that program totals are correct if adding/deleting course credits.  |

B. [NEW OR REVISED COURSES](#delete_if):

|  | New |
| --- | --- |
| B.1. [Course prefix and number](#cours_title)  | **ACCT 556** |
| B.2. Cross listing number if any |  |
| B.3. [Course title](#title)  | **Advanced Governmental and Non-Profit Accounting** |
| B.4. [Course description](#description)  | **Students will learn about how to understand general purpose financial statements of non-profit and government entities.** |
| B.5. [Prerequisite(s)](#prereqs) | **None** |
| B.6. [Offered](#Offered) | **Annual** |
| B.7. [Contact hours](#contacthours)  | **3.0** |
| B.8. [Credit hours](#credits) | **3.0** |
| B.9. [Justify differences if any](#differences) |
| B.10. [Grading system](#grading)  | **Letter grade**  |
| B.11. [Instructional methods](#instr_methods) | **Lecture and small group discussions**  |
| B.12.[Categories](#required) | **Required for concentration** |
| B.13. [How will student performance be evaluated?](#performance) | **Attendance, Class participation, Exams, Presentations, Papers****Class Work, Quizzes, Projects** |
| B.14. [Redundancy with, existing courses](#competing) | **No** |
| B. 15. Other changes, if any |  |

| B.16**.** [**Course learning outcomes**](#outcomes)**: List each outcome in a separate row** | [**Professional organization standard(s)**](#standards)**, if relevant** | [**How will the outcome be measured?**](#measured) |
| --- | --- | --- |
| Master topics in non-profit accounting which will prepare students to take leadership positions within nonprofit accounting departments |  | The outcomes will be measured by students successfully completing the following: Research Papers, Presentations, Quizzes and Tests.  |
| Master topics in government accounting will prepare students to take leadership positions within governmental accounting departments.  |  | The outcomes will be measured by students successfully completing the following: Research Papers, Presentations, Quizzes and Tests.  |
| Students will be able to successfully pass this part of the CPA exam. |  | Future contact with graduates will enable the school to measure job growth and CPA exam success.  |

| B.17. [**Topical outline**](#outline)**:**  |
| --- |
| 1. Government Accounting
	1. Understand financial statement presentation
	2. Research special topic areas within Government Accounting
	3. Understanding how yellow book audits are conducted
	4. Budgeting and performance measures for public organizations
	5. New topic areas in fund accounting
2. Non-Profit Accounting
	1. Student will study the powerful impact that ratios have on these organizations through research and discussion
	2. How to run an accounting department under these organization restrictions to prevent fraud
	3. Tax and regulations for Not-for-Profit organizations
	4. Accounting for health care organizations
	5. How technology will shape the future of Not-for-Profit accounting
 |

## D. Signatures

* Changes that directly impact more than one department/program MUST have the signatures of all relevant department chairs, program directors, and relevant dean (e.g. when creating/revising a program using courses from other departments/programs).
* Proposals that do not have appropriate approval signatures will not be considered.
* Type in name of person signing and their position/affiliation.
* Send electronic files of this proposal and accompanying catalog copy to graduatecommittee@ric.edu and a printed or electronic signature copy of this form to the current Chair of Graduate Committee. Check Graduate Committee website for due dates.

##### D.1. Approvals: required from programs/departments/deans who originate the proposal. may include multiple departments, e.g., for joint/interdisciplinary prposals.

| Name | Position/affiliation | [Signature](#_Signature" \o "Insert electronic signature, if available, in this column) | Date |
| --- | --- | --- | --- |
| Sean Cote | Program Director of M.P.Ac |  |  |
| Dr. Lisa Bain | Chair of Accounting and CIS |  |  |
| Dr. Jeffery Mello | Dean of School of Business |  |  |

##### D.2. [Acknowledgements](#acknowledge): REQUIRED from OTHER PROGRAMS/DEPARTMENTS IMPACTED BY THE PROPOSAL. SIGNATURE DOES NOT INDICATE APPROVAL, ONLY AWARENESS THAT THE PROPOSAL IS BEING SUBMITTED. CONCERNS SHOULD BE BROUGHT TO THE GRADUATE COMMITTEE MEETING FOR DISCUSSION

| Name | Position/affiliation | [Signature](#Signature_2) | Date |
| --- | --- | --- | --- |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |