

Fisher College of Business
AMIS 7250: Nonprofit and Governmental Accounting
Spring 2021

Instructor: Brian Mittendorf
Phone: 614-292-1720
Email: mittendorf.3@osu.edu

Course Description: This course centers on financial aspects of nonprofit and governmental organizations, beginning with their financial reports. The course focuses on (1) the financial reporting concepts and standards that are applicable to nonprofit and governmental organizations; (2) ratio and other summary indicators used to evaluate the financial condition and financial performance of nonprofit and governmental organizations; and (3) the analysis and interpretation of financial statements of nonprofit and governmental organizations.

Course Format: The course is conducted entirely online and consists of 5 Modules. Course delivery consists of: (i) recorded online lectures for each module; (ii) live small group case discussions; (iii) live class-wide meetings (the introductory and final meetings, as well as guest speaker interviews; and (iv) supplemental materials provided on Carmen.

Course Requirements: Completion of the course requires the following six elements. The complete schedule is posted on Carmen.

- *Carmen quizzes to be completed at the end of each module.* These quizzes are to be completed individually. You can access notes and course materials but cannot consult with other students in completing the quizzes.
- *Attendance in the assigned group case discussions.* You will be assigned to one of two groups (A or B) and expected to attend the assigned case discussions for your group. If circumstances prevent your attendance, please contact me and I will find alternative methods of achieving this requirement.
- *Attendance in the full-class sessions.* These full-class sessions will primarily entail a class interview of guest speakers. If circumstances prevent your attendance, please contact me and I will find alternative methods of achieving this requirement.
- *Submission of questions for guest speakers.* For each of our three guest speakers, background information will be provided on Carmen. Students must submit two questions for each that would be relevant to the speaker. Some questions will be chosen to ask the speaker. Credit is given for submitting questions and not whether they are chosen.
- *Completion of Nonprofit financial statement review.* You will be given a financial statement for a nonprofit. Using what has been learned in the course, you will describe five aspects of the organization's finances learned from the financial statements. This assignment is completed individually and due on March 3 at 2:30 pm.
- *Completion of Government financial statement review.* You will be given a financial statement for a government. Using what has been learned in the course, you will describe three aspects of the organization's financial health learned from the financial statements. This assignment is completed individually and due on March 3 at 2:30 pm.

Live Class Schedule:

Monday Session		Wednesday Session	
11-Jan	FULL CLASS: Introductory session	13-Jan	FULL CLASS: Guest - Phil Hackney
		20-Jan	FULL CLASS: Guest - Dani Robbins
25-Jan	GROUP A: Financial Analysis Cases	27-Jan	GROUP B: Financial Analysis Cases
1-Feb	GROUP A: Revenue Recognition Cases	3-Feb	GROUP B: Revenue Recognition Cases
8-Feb	GROUP A: Split Interest Agreement Cases	10-Feb	GROUP B: Split Interest Agreement Cases
15-Feb	GROUP A: Government Debt Cases	17-Feb	FULL CLASS: Guest - Julie Wagner-Feasel
22-Feb	GROUP B: Government Debt Cases		
1-Mar	FULL CLASS: Final assignment discussion		

Required Materials:

The only required materials for the course are those provided on Carmen. Access to Carmen and Carmen Zoom are needed to complete the required elements.

Zoom Expectations:

For the live in-class sessions, I expect you to adhere to the following practices in Zoom.

- Please turn on your video if you are comfortable doing so. The video feature can help increase engagement and community. If you are uncomfortable using the video feature, you do not need to explain why – a learning environment that is comfortable for you is my top priority so I will not penalize students who choose to turn off video at any point.
- Please keep your microphone muted unless you are speaking.
- If you have a question you would like to ask or a comment you would like to make during a session and you have not been called on, please either use the “raise hand” feature or type in the chat box that you have a comment/question.
- You can use the chat function in Zoom to ask questions or seek clarification from me or others during the session. However, please do not use the chat feature for private conversations – even private chats are included in the chat transcript.

- Please respect the privacy of your fellow students. While some Zoom sessions will be recorded so that other students in the course can access them, these will be only available to members of the class. As such, I ask that you do not record or take screen shots of Zoom sessions.

Grading:

- 10% -- Small group attendance (4 sessions, 2.5 points each)
- 10% -- Full class session attendance (5 sessions, 2 points each)
- 15% -- Speaker questions (2.5 points for each submitted question)
- 30% -- quizzes (5 quizzes)
- 20% -- Nonprofit financial statement review
- 15% -- Government financial statement review

Grading Scale:

Grades will be curved if needed to normalize distributions. Letter grades are then assigned according to the University grading scale.

Academic Conduct:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's *Code of Student Conduct*, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's *Code of Student Conduct* and this syllabus may constitute "academic misconduct."

The Ohio State University's *Code of Student Conduct* (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the University, or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, submitting the same or similar work for credit in more than one class, and possession of unauthorized materials during an examination. Ignorance of the University's *Code of Student Conduct* is never considered an "excuse" for academic misconduct, so I recommend that you review the *Code of Student Conduct* and, specifically, the sections dealing with academic misconduct.

If a student is suspected of, or reported to have committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to COAM. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Disability Services:

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform the instructor as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

COVID-19:

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations

may do so through the university's [request process](#), managed by Student Life Disability Services. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

Title IX:

All students and employees at Ohio State have the right to work and learn in an environment free from harassment and discrimination based on sex or gender, and the university can arrange interim measures, provide support resources, and explain investigation options, including referral to confidential resources.

If you or someone you know has been harassed or discriminated against based on your sex or gender, including sexual harassment, sexual assault, relationship violence, stalking, or sexual exploitation, you may find information about your rights and options at titleix.osu.edu or by contacting the Ohio State Title IX Coordinator at titleix@osu.edu. Title IX is part of the Office of Institutional Equity (OIE) at Ohio State, which responds to all bias-motivated incidents of harassment and discrimination, such as race, religion, national origin and disability. For more information on OIE, visit equity.osu.edu or email equity@osu.edu.

Mental Health Services:

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce your ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-292-5766. You can reach an on call counselor when CCS is closed at 614-292-5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1-800-273-TALK or at suicidepreventionlifeline.org.

Copyright disclaimer:

The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.