

Fisher College of Business
AMIS 7250: Nonprofit and Governmental Accounting
Spring 2022

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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) 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 consists of 5 Modules. The module delivery is a combination of (i) in-person lectures; (ii) case discussions; and (iii) supplemental materials provided on Carmen.

Course Requirements: Completion of the course entails the following elements

- *Class lectures.* While in-person attendance is the best way to get course content, I realize the circumstances and uncertainties we face. Alternatives will be made available as needed. Please do not come to class if you feel you may be sick – your health and safety are most important, so I will accommodate student circumstances.
- *Carmen quizzes at the end of each module.* These quizzes are to be completed individually and have a pre-specified due date. You can access notes and course materials but cannot consult with other students in completing the quizzes. Quiz answers will be released after the due date.
- *Submission of answers on assigned cases.* For three different cases, students will be provided background information on Carmen. Students must review the background information and submit an answer (up to two typed pages) to the case question. While partial credit is provided for submitting answers, they will also be graded for accuracy/understanding.
- *Completion of the 990 scavenger hunt.* To gain comfort with reviewing nonprofit 990 filings, each student will complete a spreadsheet answering questions about selected nonprofits' 990s. The grading is based both on completion and accuracy.

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:

Though it is not my intention, conditions may necessitate that some class sessions be conducted via Zoom. If/when we conduct Zoom sessions, I expect you to adhere to the following practices.

- 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:

50% -- quizzes (5 quizzes)

30% -- Case answers (10 points for each case)

20% -- 990 Scavenger Hunt Submission (5 points completion; 15 points accuracy)

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.

AMIS 7250 WEEKLY CLASS SCHEDULE

Module	Weekly Deliverables	Monday Session	Wednesday Session
Module 1: The business of nonprofits Types and governance of nonprofits Evolving modes of philanthropy Evaluating nonprofits Reporting requirements for nonprofits Overview of nonprofit accounting rules Analyzing nonprofit financial statements		Course and Module 1 Introduction 10-Jan What distinguishes nonprofit organizations? Types and governance of nonprofits	12-Jan Reporting requirements Nonprofit financial statements basics
	Wounded Warrior Project Case Answer (Tuesday 11:59 pm)	17-Jan NO CLASS - Martin Luther King Jr day	19-Jan How nonprofits are evaluated Wounded Warrior Project Case
Module 2: Nonprofit accounting rules Recording nonprofit revenues Contributions and receivables Bundled revenues Split interest agreements Recording nonprofit expenses Fundraising activities Cost allocation	Module 1 Quiz (Sunday 11:59 pm)	Module 2 overview 24-Jan Recording nonprofit revenues Revenue Recognition Cases	26-Jan Split Interest Agreements Split Interest Agreements Cases
		31-Jan Recording fundraising costs Cost allocation	
Module 3: Financial issues for specific types of nonprofits Affiliated Organizations Private Foundations Donor Advised Funds Arts Organizations	Module 2 Quiz (Tuesday 11:59 pm)		2-Feb Module 3 Overview Consolidation
	990 Scavenger Hunt Due (Sunday 11:59 pm)	7-Feb Private foundations Public charities	
Module 4: The business of governments Distinguishing features of governmental organizations Budgetary pressures of governments Governmental financial statements Evaluating governmental financial health	Module 3 Quiz (Tuesday 11:59 pm)		Module 4 Overview 9-Feb Introduction to Governments Fund Accounting
		14-Feb Government financial statements Columbus CAFR	
Module 5: Accounting rules for governments Revenues Expenditures and Expenses Capital Assets & Long Term Obligations	Module 4 Quiz (Tuesday 11:59 pm)		Module 5 Overview 16-Feb Revenues Expenditures and Expenses
	Module 5 Quiz (Tuesday 11:59 pm)	21-Feb Capital assets Long-term debt	23-Feb Comparing Ohio & Kentucky
		28-Feb ASPCA Case Answer (1:00 pm) Arizona Case Answer (1:00 pm)	