The Cameron School of Business at University of St. Thomas

1. Course Information

Course Title: Fund Accounting  
Course Number: ACCT 4335 
Course Section: N (1872)  
Credit Hours: 3  
Semester: Spring 2018 
Prerequisites: ACCT 1341, 1342  
Room: Malloy Hall, Room 014  
Days & Hours: Monday 7:00 p.m. – 9:45 p.m.  
Web Page: http://gregory.stthom.edu. Course handouts and other course information have been posted to the course web page. It is the student’s responsibility to print all chapter lecture notes and handouts and bring them to class.

2. Instructor Information

Name: Ramon Fernandez, MBA, CPA, CFP®, CMA, CIA  
Office Location: Welder Hall, Room 214  
Office Phone: 713-525-2103, leave message with voice mail  
Office Hours: Mon. 6:00 p.m. – 7:00 p.m.  
Tues. 12:15 p.m. – 2:00 p.m. & 6:00 p.m. – 7:00 p.m.  
Wed. 12:30 p.m. – 2:00 p.m.  
Thurs. 12:15 p.m. – 2:00 p.m.  
And at other times by appointment  
Assignments: Assignments should be submitted in person at the start of the class in which they are due.  
Emergencies: Call me on office phone and home phone and leave a message  
E-mail Address: ramonf@stthom.edu or ramonf@ix.netcom.com  
Fax Number: Not Available --- DO NOT FAX OR E-MAIL ASSIGNMENTS  
Home Phone: 713-524-9359, leave message with voice mail

3. Course Catalog Description

A study of the unique accounting principles and practices of governmental and nonprofit institutions. Included in the study are state and local governments, public schools, colleges and universities, hospitals, voluntary health and welfare organizations and other nonprofit entities.

4. Program Goals and Objectives

The Bachelors of Business Administration has five goals. When students complete the BBA degree at the University of St. Thomas:

1. They will communicate clearly, effectively and logically in a business situation:
   • Objective 1: Graduates can demonstrate mastery of appropriate communication technology.
   • Objective 2: Graduates can produce written materials that flow logically and are grammatically correct.
   • Objective 3: Graduates can deliver a compelling oral presentation grounded in relevant information and facts.

2. They will be adept at critical thinking and be able to demonstrate creative decision making skills.
   • Objective 1: Graduates can identify the main problem and key surrounding assumptions.
• Objective 2: Graduates can evaluate the logic, validity and relevance of data.
• Objective 3: Graduates can solve challenging problems and discuss conclusions, implications.

3. They will be able to work effectively in teams towards achievement of goals.
• Objective 1: When working in a group, graduates can demonstrate collaborative behaviors in the achievement of group goals
• Objective 2: When working in a group, graduates can evidence accountability for the achievement of group goals
• Objective 3: When working in a group, graduates can demonstrate a positive attitude towards the group and the other members of the group

4. They will be able to discern ethical and moral behavior and articulate ethical and moral standards for themselves as well as corporations and the larger society.
• Objective 1: (Detection) Graduates can recognize the ethical and moral issues implicit in a business situation.
• Objective 2: (Knowledge) Graduates can describe and use ethical and moral frameworks applicable to business situations.

5. They will demonstrate an understanding of fundamental business issues and processes.
• Objective 1: Graduates can demonstrate their management specific skills and competencies in Accounting, Economics, Management, Quantitative methods, Finance, Marketing, Legal and Social Environments, Information Systems and Global Issues

5. Course Learning Objectives (and relationship to program goals and objectives)

Upon successful completion of this course, the student will be able to:

1. Communicate clearly and effectively the accounting principles and practices of state and local governments as well as nonprofit entities, producing written materials that flow logically and are grammatically correct. (BBA Goal #1)

2. Think critically and demonstrate creative decision making related to the accounting and reporting for governments and nonprofit entities. (BBA Goal #2)

3. Bring ethical principles to bear in current accounting and reporting issues related to governments and nonprofit entities. (BBA Goal #4)

4. Demonstrate an understanding of the fundamental accounting and reporting issues related to governments and nonprofit entities. (BBA Goal #5)

6. Texts, Readings, Materials


7. Instructional Methods

This course will utilize a lecture format complemented with class problem solving and group discussion.

8. Technology

This course requires the use of technology for the Blackboard course website (see above) where chapter lecture notes, course handouts, and other course information have been posted for the student’s download and printing.
9. Course Schedule --- See Last Two Page

10. Course Policies

Attendance/Lateness:
It is the student's responsibility to be on time for class as I will check attendance at the start of each class through the use of a sign in sheet. A student who is late will not be allowed to sign the attendance sheet. A student who does not stay the entire class period will not receive credit for attending class that day. NO EXCEPTIONS!

Class Participation:
Along with attendance, the student is expected to participate in class discussions. In the case of borderline grades, a subjective evaluation may be made taking into account class attendance, class participation, completion of assignments and general attitude. This evaluation, if favorable, may be used to possibly raise your grade. It will not be used to lower your grade.

Make-Up Exams:
A student who is unable to attend a major test or exam due to illness or other emergency is required to contact his/her instructor within 24 hours of the exam time. Contact with the instructor means a direct verbal communication with the instructor, either in person or by phone. Each instructor will provide his/her office or home phone numbers to all students. It is the student's responsibility to keep these phone numbers available for use.

A student who misses a major examination and does not contact his/her instructor within 24 hours will receive a score of zero (0) on the exam.

Missed Assignments:
Assignments are due at the start of the class period on the day they are scheduled to be turned in. A late assignment will result in a one letter grade reduction for each day late.

Extra Credit Opportunities:
Up to 12 points may be added to a student’s total points in the course (350 total points in this course) if he/she attends up to three (a) Accounting Society speaker meetings (or other professional accounting association) and/or (b) one-page summaries of accounting articles in current professional journals. See Accounting Department – Bonus Assignment handout for further details.

Cell Phones, Electronic Media:
During lectures, please turn off cell phones. If you will be using a laptop for note taking, please refrain from other activities on the laptop.
During exam, please turn off cell phones. There is no electronic media allowed during examinations.
11. Student Grading Processes

Grade Determination:

Your grade in this three-credit course will be determined as follows:

1. Mid-Term Exam.  
   See course outline for date.  
   40%  
   140 points

2. Quizzes (6 @ 10 pts.). See course outline for dates. Drop 2 lowest.  
   17%  
   60 points

5. Class Attendance.  
   (1 pt. per lecture session)  
   3%  
   10 points

6. Final Exam.  
   See course outline for date.  
   40%  
   140 points  
   100%  
   350 points

Grade Scale:

In this class the final course grade will be determined using the following grade scale:

<table>
<thead>
<tr>
<th>Grade Scale</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.0 - 100%</td>
<td>A</td>
</tr>
<tr>
<td>90.0 - 92.9%</td>
<td>A-</td>
</tr>
<tr>
<td>88.0 - 89.9%</td>
<td>B+</td>
</tr>
<tr>
<td>83.0 - 87.9%</td>
<td>B</td>
</tr>
<tr>
<td>80.0 - 82.9%</td>
<td>B-</td>
</tr>
<tr>
<td>78.0 - 79.9%</td>
<td>C+</td>
</tr>
<tr>
<td>73.0 - 77.9%</td>
<td>C</td>
</tr>
<tr>
<td>70.0 - 72.9%</td>
<td>C-</td>
</tr>
<tr>
<td>65.0 - 69.9%</td>
<td>D+</td>
</tr>
<tr>
<td>60.0 - 64.9%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60.0%</td>
<td>F</td>
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</tbody>
</table>

I do not give Incompletes.

Drop Dates:

If you decide you do not wish to continue the course, it is your responsibility to go through the proper channels and officially drop the course.

The last day to drop with a grade of "W" (a non-computed grade) is Monday, April 2, 2018.

After April 2, 2018, the only grades that can be assigned are those in accordance with the grading scale above.

12. Available Support Services

- Tutorial Services Center (TSC)  
  The Tutorial Services Center offers assistance to all current UST students in a variety of content areas, including academic subjects, general concepts, and writing skills. Tutors are available anytime the center is
open. The TSC offers on-site tutoring, online tutoring, and tutorial workshops. Office hours and schedules can be found at http://www.stthom.edu/public/index.asp?page_ID=100289. Please contact the center at 713-525-3878 or tutoring@stthom.edu.

• **CSB Tutorials**
The Cameron School of Business offers tutoring in business subjects. Please visit http://libguides.stthom.edu/cameron (under the “CSB Tutorial Services” tab) for the most current tutorial schedule and available subjects.

• **Information Technology Services**
The UST IT Solution Center offers assistance with technical issues related to general computer issues, software, email, passwords, MyStThom, and blackboard. Manuals, contact information, and discounted software and hardware purchase information may be found at http://www.stthom.edu/Offices_and_Services/Information_Technology/Index.aqf.

The Cameron School of Business at University of St. Thomas

**MISSION STATEMENT**
Inspired by the Basilian Fathers’ motto of Goodness, Discipline and Knowledge, the Cameron School of Business provides a comprehensive, high quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.

**ACADEMIC HONESTY**
Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual’s honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable. The tests/exams will be individual efforts. Student may work together on homework assignments, but must submit their own assignments.

The penalty for an incident of academic dishonesty is, at the discretion of the professor, either a mark of zero for the work in question or the grade of F for the course.

**ACCOMMODATIONS**
The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education “solely by reason of a handicap.” If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crooker Center. Telephone 713-525-6953 or 713-525-3162.
<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>CH</th>
<th>TOPIC</th>
<th>HOMEWORK</th>
<th>QUIZ DUE</th>
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<tbody>
<tr>
<td>Mon., Jan. 22</td>
<td>1</td>
<td></td>
<td>Environment &amp; Characteristics</td>
<td></td>
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</tr>
<tr>
<td>Mon., Jan. 29</td>
<td>2</td>
<td></td>
<td>Uses of Funds</td>
<td>D2-1, E2-3, E2-11, E2-12, E2-13, E2-16, P2-4, P2-5, P2-6, P2-7, P2-11, P2-12, P2-13</td>
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<tr>
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<td></td>
<td></td>
<td></td>
<td>E3-3, E3-5, E3-7, E3-8, E3-9</td>
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</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td>Budgetary Considerations</td>
<td>E3-9</td>
<td></td>
</tr>
<tr>
<td>Mon., Feb. 5</td>
<td>3</td>
<td></td>
<td>continued</td>
<td>E3-10, E3-11, E3-13, P3-4, P3-5</td>
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<tr>
<td></td>
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<td>E4-8, E4-10, P4-4, P4-5, P4-9</td>
<td>1 (Ch.1-2)</td>
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<td>4</td>
<td></td>
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<td>General Fund (GF) and Special Revenue Funds (SRF)</td>
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<tr>
<td>Mon., Feb. 12</td>
<td>5</td>
<td></td>
<td>GF &amp; SRF Add’l Transactions</td>
<td>D5-5, E5-1, E5-3, E5-4, E5-5, E5-6, E5-7, E5-8, E5-9, E5-11, P5-5, P5-8</td>
<td>2 (Ch.3-4)</td>
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<td>Mon., Feb. 19</td>
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<td>Mon., Feb. 26</td>
<td>6</td>
<td></td>
<td>Capital Projects Funds (CPF), Debt Service Funds (DSF) &amp; Permanent Funds</td>
<td>E6-1, E6-2, E6-3, E6-6, E6-7, E6-8, P6-11, P6-12, P6-13, P6-16</td>
<td>3 (Ch.5)</td>
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<td>Mon., Mar. 5</td>
<td>7</td>
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<td>Proprietary-Type Funds</td>
<td>E-7-2, E-7-4, E-7-5, E7-6, E7-7, P7-2, P7-4, P7-5</td>
<td>4 (Ch. 6)</td>
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<td>Mon., Mar. 12</td>
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<td>NO CLASS – SPRING BREAK</td>
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<tr>
<td>Mon., Mar. 19</td>
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<td></td>
<td>MID-TERM EXAM (CHAPTERS 1-7)</td>
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<tr>
<td>DAY</td>
<td>DATE</td>
<td>CH.</td>
<td>TOPIC</td>
<td>HOMEWORK</td>
<td>QUIZ DUE</td>
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<td>Mon., Mar. 26</td>
<td>8</td>
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<td>Fiduciary Funds</td>
<td>E-8-2, E8-4, E8-7, E8-8, E8-9, E8-11, E8-12, E8-13, E8-14, E8-15, P8-1, P8-8</td>
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<tr>
<td>Mon., Apr. 2</td>
<td>9</td>
<td></td>
<td>Fund Financial Statements</td>
<td>E9-1, E9-2, E9-3, P9-1, P9-2, P9-3</td>
<td>5 (Ch. 8)</td>
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<tr>
<td>Mon., Apr. 9</td>
<td>10</td>
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<td>Government-Wide Financial</td>
<td>E10-3, E10-4, P10-2, P10-4</td>
<td>6 (Ch. 9)</td>
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<tr>
<td>Mon., Apr. 16</td>
<td>12</td>
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<td>Not-for-Profit Organizations</td>
<td>E12-1, E12-2, E12-3, E12-4, E12-6, E12-7, E12-10, P12-4, P12-5</td>
<td>7 (Ch. 10)</td>
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<tr>
<td>Mon., Apr. 30</td>
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<td>Final Exam Review</td>
<td></td>
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<tr>
<td>Mon., May 14</td>
<td></td>
<td></td>
<td>FINAL EXAM (CHAPTERS 8-10 &amp; 12-13)</td>
<td>7:00 P.M. – 9:30 P.M.</td>
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</tbody>
</table>

The schedule and procedures in this course are subject to change in the event of circumstances beyond the instructor’s control.