



Section 1. Proposed Course Outline (A general statement of course content that informs class syllabus construction. Once approved, all sections of a given course must include this content, no matter which instructor teaches the course, or the mode of delivery. Divisions must include this new course outline in the Divisional Course Outline binder as required by COPPs.)

Course Number: **BA 247** Full Course Title for print catalog: **Nonprofit and Government Accounting**

Abbreviated Course Title for Banner: **Nonprofit and Gov. Acct.** (30 character limit)

Prerequisites: BT 123, BT 163, BT 272, and BA 211

Co-requisites:

Grade Option: ☒ Graded (with P/NP option) ☐ Pass/No Pass only

Number/Type Credits	Term Minimum Contact	Term Maximum Contact	11-Week Term Contact
4 Lecture	40 hours (lecture credits x 10)	48 hours (lecture credits x 12)	44 hours (lecture credits x 11)
__ Lec/Lab	__ hours (lec-lab credits x 20)	__ hours (lec-lab credits x 24)	__ hours (lec-lab credits x 22)
__ Lab	__ hours (lab credits x 30)	__ hours (lab credits x 36)	__ hours (lab credits x 33)
4 Total credits (sum)	40 Total hours (sum)	48 Total hours (sum)	44 Total hours (sum)

Course Description (300 character limit):

Develops the conceptual foundation underlying the financial management of governmental and nonprofit entities. Topics include fund accounting, regulatory and compliance issues, budgetary and expenditure controls, basics of auditing, internal controls, and accounting for different funds.

Course Outcomes and Proficiencies

What will the student *know* or *be able to do* at the end of the course?

What *attitudes* related to the subject will the student hold?

Assessments Planned

What evidence will demonstrate that students have achieved course outcomes? (assessment tools may include departmental tests, written products, portfolios, juried performances, quizzes and exams, or alternative assessments such as qualitative studies, capstone projects, external reviewers, etc.)

Upon successful completion of this course, the student will:

How each outcome will be assessed:

Know how to prepare basic financial statements for a nonprofit organization	Quizzes and exams
Be able to prepare common journal entries for nonprofit and governmental organizations	Quizzes and exams
Be able to interpret and analyze financial statements from a variety of governmental entities	Quizzes and exams
Be able to design a nonprofit fund accounting system for use in QuickBooks	Project and exam
Know how to analyze and interpret governmental and nonprofit performance utilizing budget analysis and other performance metrics	Project and exam
Know the various compliance requirement for	Quizzes and exams

nonprofit organizations	
Know how the audit and review functions are utilized in the government and nonprofit sector to increase the quality of financial reporting	Quizzes and exams
Understand the differences between traditional for profit financial reporting and fund accounting methods	Quizzes and exams
Understand and identify the relevant similarities and differences between hospital, local government, and college financial reporting	Quizzes and exams
Identify and understand the strategic costs associated with nonprofits and how to track and monitor costs	Quizzes and exams

Course Content by Major Topics

What topics will be presented? What are the main activities of the course? What are the central themes?
(See sample at <http://www.lanecc.edu/cops/format3.htm>.)

Topics:

Accounting and reporting for governmental entities
Accounting and reporting for nonprofits
Analysis of government performance
Auditing for governmental and nonprofit entities
Budgeting and performance measures
Fund accounting
Regulatory, taxation and compliance issues
Accounting for colleges, universities and health care entities
Designing basic fund accounting systems
Budgetary and expenditure controls in nonprofits and governmental entities

Section 2. Proposal Information

Course Developer:

Chris Culver

Date: 10/31/2012

Type of Proposal

☒ New course

☐ Currently 199 or 299

Type of Course:

☐ Lower Division Collegiate (transfer)

☒ Professional/Technical (required or elective)

Catalog year to take effect:

☒ 2012-2013

☐ 2013-2014

☐ Experimental Course

☐ 199 Special Studies

☐ 299 Trends

☐ Developmental, numbered below 100

☐ Revised course (If increasing credits, use credit change form)

☐ Reactivated course with no change

☐ Reactivated course with changes

Rationale:

How does this proposal further the goals of the program or department?

This course strengthens the depth and breadth of offerings for our accounting students. It also provides valuable skills in an area of the employment field that consistently has job openings.

What assessment evidence supports this proposal?

A recent informal review of Oregon and League of Innovation community colleges revealed a significant lack of accounting courses in our 2 year accounting program. Additionally, our advisory committee has been supportive of adding a nonprofit and governmental accounting class for some time now.

How do you know there is a demand for this course?

From the aforementioned study, advisory committee, and employment information

Section 3. Curriculum Equity (<http://www.lanecc.edu/cops/curric.htm>)

To promote an environment where all learners are encouraged to develop their full potential, this course will support Lane's Curriculum Equity policy in the following way(s):

Providing students with a background in nonprofit accounting will enable students to make productive contributions to our area nonprofits. Many of these nonprofits are engaged in social welfare, social justice, or environmental societal improvements. Additionally, this course will enhance opportunities for our diverse student population.

Section 4. For revised courses only: PREVIOUS Catalog/Course Information:

Course Number: _____ Course Title in Banner: _____ (30 characters maximum)

Full Course Title in print catalog:

Prerequisites:

Co-requisites:

Grade Option: ☐ Graded (with P/NP option) ☐ Pass/No Pass only

Number/Type Credits	Term Minimum Contact	Term Maximum Contact	11-Week Term Contact
___ Lecture	___ hours (lecture credits x 10)	___ hours (lecture credits x 12)	___ hours (lecture credits x 11)
___ Lec/Lab	___ hours (lec-lab credits x 20)	___ hours (lec-lab credits x 24)	___ hours (lec-lab credits x 22)
___ Lab	___ hours (lab credits x 30)	___ hours (lab credits x 36)	___ hours (lab credits x 33)
___ Total credits (sum)	___ Total hours (sum)	___ Total hours (sum)	___ Total hours (sum)

Course Description:

What will change? ☐ Course Number ☐ Title ☐ Course Description ☐ Credit hours ☐ Contact hours

Section 5. Support Courses (New Professional/Technical course proposals must complete.)

Professional/Technical courses are tracked within programs for purposes of Carl Perkins funding and budgetary planning. Indicate all degree or certificate programs for which this course will be required.

Program	Division
Accounting	Business

Section 6. Overlap Courses (New course proposals must complete.)

While overlap of course materials is not necessarily a flaw, duplication of course materials may lead to inefficient use of college resources. If there is overlap, the faculty of overlapping courses must agree on the extent of overlap and attach a rationale explaining its necessity.

Indicate all departments/courses that this course may overlap. Division Dean of existing course enters one of two options at right. Note: N/A is not an option.

Options:

1. No overlap.
2. Approved: overlap is acceptable. Rationale attached.
3. Disapproved: reasons attached.

Division	Course Number / Title	% Overlap	Option	Division Dean of existing course (Signature required for all options)	Date
N/A					

Section 7. Qualification to fulfill degree requirements (complete all relevant forms, available at <http://www.lanec.edu/currsched/index.html> and send to Mary Brau for the Degree Requirements Review Committee):

☐ Form(s) applying for the following degree requirement status have been attached. (Only check this box when forms have been completed and attached.)

AAOT, ASOT-Bus, OTM:

- ☐ Arts & Letters
☐ Social Sciences
☐ Science /Computer Science
☐ Mathematics
☐ Cultural Literacy Option

All degrees:

- ☐ Health/Wellness/Fitness

AAS, 1-year and 2-year certificates:

- ☐ Human Relations

Optional designation:

- ☐ Sustainability status

Section 8. Library Impact Statement

Under accreditation standards, Library consultation is essential for new programs, new courses and for substantively revised courses when the revisions entail any change in library use.

What assignments will require the use of library and information resources?

Student may complete some minor research which would require the use of electronic or traditional library resources.

Each academic area has a Liaison Librarian (<http://www.lanecc.edu/library/services/liaison.htm>). Contact the designated librarian to discuss the library needs of your course. Please allow the librarian at least one week to assess library resources.

To be completed by Liaison Librarian:

- ☒ Library resources are adequate to support this proposal.
☐ Additional resources are needed but can be obtained from current funds.
☐ Significant additional Library funds/resources are required to support this proposal.

Liaison Librarian

Date

Section 9. Divisional Approval (To be completed by Division Chair and Administrative Assistant)

Human, Physical, and Financial Resources:

☐ Additional instructional costs (staff, materials, services or facilities) will be incurred to offer this course. Source of funding:

☐ No additional instructional resources (staff, materials, services or facilities) are needed to offer this course.

Explain:

Required Certifications:

☐ We have developed minimum course certification standards according to the COPPs procedure "Instructor Qualifications: Credit," to be filed with ASA upon course approval.

☐ We have completed faculty certification form(s) for faculty qualified to teach this course, to be filed with ASA and Human Resources upon course approval.

Fees:

☐ We have completed fee rationale and fee request forms to be submitted to ASA upon course approval, in compliance with the COPPs procedure, "Fees: Special"
☐ No special fees will be required for this course.

Divisional Recommendation:

☐ The Division Chair and Administrative Assistant have reviewed this course proposal and kept a copy for divisional files.

☐ Faculty review of this course was completed within the division on ____ (date).

☐ Pass

☐ Do Not Pass

Administrative Assistant/Coordinator

Date

Academic Dean

Date

Section 10. College Approval

Curriculum Committee Chair

Date

Executive Dean for Academic Affairs

Date

Curriculum Approval Committee hearing:

Date

Vice President for Academic &
Student Affairs

Date