AT&T FACULTY-STAFF AWARDS IN INSTRUCTIONAL TECHNOLOGY
2013-2014 Faculty-Staff Competition
Course APPLICATION FORM

(Please delete this instructions page before submitting. It does not count as part of the 12 page limit.)

Eligibility: Individual MSU faculty and staff, or often, teams of faculty and staff, who have developed and offered fully online, hybrid (blended), or technology-enhanced face-to-face credit-bearing MSU courses at least once between summer 2013 and spring 2014 are eligible to submit their course to this competition.

A single panel of judges will judge all three competitions. Three separate first place awards will be given – one for best fully online, one for best blended course, and one for best technology innovation in a face-to-face, blended, flipped, or fully online course. Honorable mentions can be awarded to any of these three flavors of outstanding use of information technology for teaching and learning.

Submission: All material must be submitted electronically. Entries must include this completed application form and may include supporting materials. Electronic entry materials should be submitted via email to Pam Sloan (pamsloan@msu.edu) no later than 5pm Eastern Time on February 10, 2014. You will receive a confirmation email the next day.

Length Limit: This completed application form, combined with supplemental screen shots, may not exceed a combined total of 12 pages. Page limits and digital video time limits will be strictly enforced, to maintain a level playing field for all applicants.

Screen Shots: In prior years, the competition has requested a course URL and access for judges. Our new approach will be to request that applicants incorporate screen shots of the course throughout their application, as appropriate to visualize the course and its important features. Please include relevant screen shots or visualizations in the body of your nomination form or as electronic appendices, staying within the 12 page limit.

Post-Submission Digital Video: During the week after the February 8 deadline, those who submitted an entry will be contacted, inviting them to work with Learning Design and Technology to produce a 5 minute digital video highlighting and narrating key aspects of the course in action. The recording and narration process should take 1 or at most 2 hours. Videos will be completed by early March.

Considerations: Michigan State University’s AT&T Faculty-Staff Awards in Instructional Technology competition benefits the winners by conferring peer reviewed recognition. The competition also benefits the larger MSU community because it highlights inspiring and innovative approaches to blended and fully online learning.

The disciplinary expertise of applicants and judges reflect the diversity of majors and colleges at MSU. Applicants are encouraged to keep this broad audience in mind as they describe what is notable about their course or technology-enhanced learning innovation from a disciplinary perspective but also clarifying aspects that can be generalized to other online teaching and learning.
Course Identifier: (e.g. TLC801) __ACC 308________________________

Course Name: _Government and Nonprofit Accounting________________

Department: Accounting and Information Systems___ College: __Broad College of Business___

Primary contact name, phone number, and email (normally this will be the lead instructor)
Susan P. Convery, 517-432-2909 convery@msu.edu________________________________________

Faculty and Staff Involved in Developing and Offering the Course please list full name, position at MSU, email address, and project role for each person

<table>
<thead>
<tr>
<th>NAME</th>
<th>MSU Affiliation</th>
<th>PROJECT ROLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susan P. Convery</td>
<td>Professor of Practice</td>
<td>Instructor</td>
</tr>
</tbody>
</table>

Which Competition Are You Entering (select one):
___ FULLY ONLINE COURSE (no required face to face component)
_X_ BLENDED/HYBRID OR FLIPPED COURSE (some face to face learning is replaced by online learning)
___ TECHNOLOGY-ENHANCED LEARNING INNOVATION (one specific technology innovation in a face-to-face, blended, flipped, or online course)

Semester(s) offered in 2013-2014 and number of students enrolled:

<table>
<thead>
<tr>
<th>SEMESTER</th>
<th># STUDENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall, 2013</td>
<td>110</td>
</tr>
<tr>
<td>Spring 2014</td>
<td>110</td>
</tr>
</tbody>
</table>

Please address these categories:

1. Course Description (400 word limit)
(broadly, what does the course teach, how is student performance assessed, what aspects of the course are online or technology-enhanced)

This one credit course develops accounting majors’ understanding of accounting, financial reporting, budgeting, and auditing of governmental and nonprofit entities and is required of students who want to take the certified public accountants (CPA) exam in Michigan. Students meet in the REAL (rooms for engaged and active learning) classroom in McDonel Hall once a week for the semester and complete in-class online assignments based on coursepack readings done prior to class.
In-class assignments are comprised of LON-CAPA questions, Internet research questions, and Excel-based assignments that are done in teams of four to six students and which count for one-third of each student’s grade. Online assignments include examination of audited financial statements and IRS Form 990s, Web sites of support organizations, along with authoritative sources of accounting standards. The remaining two-thirds of the points for the semester are based on an individual, open-book exam at the end of the semester that is comprised of CPA exam-type questions. The remaining two-thirds of the point for the semester are based on an individual, open-book exam at the end of the semester that is comprised of CPA exam-type questions.

Here are some excerpts from the syllabus:

**Learning Assurance Goals:** At the end of this course, students should be able to:
1. Explain the GAAP financial reporting model for nonprofit organizations (*SFAS Nos. 116-117*) and state and local governments (*GASBS No. 34*).
2. Identify accounting, financial reporting, budgeting and auditing issues in governmental and nonprofit (GNP entities) that differ from those faced by business entities.
3. Record transactions in the general journals of a nonprofit organization or state and local government.
4. Prepare financial statements for state and local governments and nonprofit organizations from an adjusted trial balance.
5. Contrast generally accepted government auditing standards (“yellow book”) with generally accepted auditing standards (GAAS), and describe the additional reports required of a yellow book audit and a single audit beyond those required of a traditional financial audit following GAAS.

**Required Text and Resources:**
- Coursepack entitled “Professor Convery—ACC 308—Governmental and Not-for-Profit Accounting for Spring 2014” available only at Student Book Store on Grand River in East Lansing.
- Class day assignments are available on MSU’s Angel at [www.msu.edu](http://www.msu.edu) then Students, Technology. Grades and announcements will be posted here as well. Other multiple choice assignments will be on LON-CAPA ([Learning Online-Computer Assisted Personal Approach](http://www.msu.edu)) then Students, Technology, LON-CAPA.

**Instructional Approach:** This course meets once a week in the late afternoon (either Mon, Tues, Wed) throughout the whole semester in Room 2 McDonel (lower level), one of the REAL rooms (Rooms for Engaged and Active Learning) on campus. The financial reporting models used in the non-business sectors of the economy are quite new to most people and best understood if you are actively engaged in learning the concepts and applying those to real-world government and nonprofit examples. For that reason, you are expected to 1) read the appropriate coursepack module and view the mini-lecture videos before coming to class, 2) work each class day in teams of up to six students to complete the class day assignments, and 3) take two common, multiple choice exams, on a Tuesday evening (see assignment page).
II. Learning and Interaction Goals of the Course or Technology-enhanced Innovation
(what learning and interaction outcomes did you hope to achieve in your use of technology, why is this an award-worthy course or technology-enhanced learning innovation)

This class had traditionally been taught as a large, passive lecture over a condensed half-semester merely to satisfy the requirement that a student had taken a course in the subject of government and nonprofit accounting to sit for the CPA exam. Motivation to attend class and learn the material was generally low as junior or senior undergraduates would not be taking the professional exam for 6-18 month. The material is complex and difficult to absorb over a short period of time and frustrating for students who were studying the material right before the exams. Reading about these issues and organizations is not as interesting as analyzing financial performance of these entities based on publicly available documents.

My career has been spent writing about and consulting with organizations in the very large public and nonprofit sectors of the U.S. economy, and I find the accounting issues extremely interesting and important, particularly in times of government bankruptcies, unlimited spending by Super PACS on political campaigns and federal stimulus money sent to states and shared with local governments. This student audience is extremely bright and motivated to become accounting professionals; many have completed internships with public accounting firms and have audited governmental and nonprofit entities. They will be engaged in self-directed study for this professional exam within a year or so and almost all will be successful in passing the CPA exam.

My goal was to add value to the time and money spent on this one-credit course by increasing attendance, engagement in student learning, appreciation of the complex public and nonprofit sector entities, competence in reading complex real-world financial statements, and overall satisfaction with students’ ability to master complex material. The course offers an excellent “capstone” experience in an accounting major as students can apply concepts and techniques used in analyzing business entities to more complex government and nonprofit entities that are accountable to a broad set of stakeholders.

The technology available in the REAL classroom allows me the opportunity to have students “learn by doing.” They locate publicly available documents on the internet, process them with their team, display alternative examples on two flat screen monitors for comparison. Attendance is in the 95% range, compared to 50% in the past. I know students by name. I answer substantive questions each class period that I then share with the class compared to no questions asked during a lecture class period and a handful of questions sent to me individually by mail.

III. Points of Interest and Innovation
(Please discuss course highlights and including URLs and/or screen shots of key components of the course or technology-enhanced learning innovation you want to bring to the attention of the judges. Possible outstanding aspects of the course might include student interaction, rich media content elements, interactive learning objects, assessment, effective incorporation of polling and surveys, facilitated teamwork, peer review, portfolio creation, etc.)

Innovation 1: Modular design
A coursepack of readings was developed for this course based on my 12 years of co-authoring five editions of a McGraw-Hill textbook Accounting for Governmental and Nonprofit Entities. It has ten modules of 5-10 pages of readings to be read by students before attending each class. The coursepack sells for $8.00 at the local bookstore and contains original material including many schematics and graphs of conceptual relationships among topics. Excerpts from illustrative financial statements are included at the back of the booklet.

ACC 308
Governmental and Not-for-Profit Accounting
Dr. Susan Convery
Spring 2014

Table of Contents

<table>
<thead>
<tr>
<th>Table of Contents</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus ..................................................</td>
<td>2</td>
</tr>
<tr>
<td>Assignment calendar ......................................</td>
<td>5</td>
</tr>
<tr>
<td>Module 1 Introduction to the course and resources</td>
<td>6</td>
</tr>
<tr>
<td>Module 2: Overview of the GNP environment ..........</td>
<td>13</td>
</tr>
<tr>
<td>Module 3: Life cycle of an NPO and tax-exempt issues</td>
<td>22</td>
</tr>
<tr>
<td>Module 4: NPO key financial reporting concepts ....</td>
<td>35</td>
</tr>
<tr>
<td>Module 5: Financial reporting model for SLG governments</td>
<td>50</td>
</tr>
<tr>
<td>Module 6: Governmental budgeting .....................</td>
<td>64</td>
</tr>
<tr>
<td>Module 7: Governmental activities – illustrative transactions</td>
<td>71</td>
</tr>
<tr>
<td>Module 8: Capital assets and long-term debt ..........</td>
<td>81</td>
</tr>
<tr>
<td>Module 9: SLG financial reporting .....................</td>
<td>91</td>
</tr>
<tr>
<td>Module 10: GNP auditing ..................................</td>
<td>99</td>
</tr>
</tbody>
</table>

APPENDICES:

A References .................................................. 111
C Form 990 tax return for the American Red Cross (excerpts) 116
D Financial Report of the American Red Cross (excerpts) 125
E Financial Report of the City of Lansing, MI (excerpts) 132
F Suggested Solutions to Test Your Understanding questions 154

The coursepack plays an integral role in the active-learning assignments students do in the REAL classroom. They refer to it, mark it up, and may bring it to the open-book exams. The Camtasia short (10 minutes) preview videos for each module include a walk-through of the challenging
concepts in each module.

The modules represent class periods and compartmentalized topics. Each class day, there are 10 points to be earned by each team, 4 points from LON-CAPA problems and 6 points from an Excel-based assignment that is retrieved from Angel, worked on as a team, and submitted to the drop box in Angel.

Innovation 2: Facilitated teamwork

Class time is designed to include a 5 minute overview of the key ideas for the day by the professor, 10 minutes of teamwork on answering 4 LON-CAPA multiple choice questions, then 35 minutes on the Excel-based assignment retrieved from Angel. The LON-CAPA multiple choice questions are challenging ones and similar to those that will be asked on exams for this course and on the CPA exam.
The in-class exercises on Angel are prepared in Excel and sometimes involved Internet based research, other times the preparation of financial statements.
Innovation 3: Camtasia videos of modules as mini-lectures
In order to give students an option to hear and see a mini-lecture on the readings for each week (Modules), I prepare short 10 minute Camtasia videos showing me explaining (not reading) the concepts and examples in the modules. The REAL “flipped” classroom experience does not allow for lecture as a systematic delivery of information, so this technique fills a need.

IV. Accessibility

(\textit{It is not a requirement that winning entries be accessible to learners with visual, auditory, mobility, and cognitive disabilities. However, if your course content or technology-enhanced learning innovation is accessible, or if it incorporates an innovative approach to accessibility, please describe.})

This course is accessible to learners with visual, auditory, mobility, and cognitive difficulties, although I current only have a few students with Resource Center for Persons with Disabilities (RCPC) documentation. The REAL classroom is spacious and accessible with movable chairs. All online assignments are posted in Word/Excel so font-size can be adjusted by visually impaired learners. If a student could not attend class, he or she could Skype in and join a team, although we haven’t had the occasion to do that.

V. Evidence of Effectiveness with Students

(\textit{Please include evidence such as comparative test scores, SIRs results, short student letters of support, your own observations of project or group performance, etc.})

This is the third semester that I have offered the course in this format. I revised all exams, so comparing scores across semesters would not be a valid measure of success. I have not looked at the SIRS results, but the number of letters of recommendation I have been asked to write for students for scholarships, grad school applications, and internships have tripled. Students now have an opportunity to get to know me in this setting.

VI. Plans for Sustainability

(\textit{Describe future plans for your course or technology-enhanced learning innovation.})

Whether I use the REAL room or not, I will carry the active-learning exercises that use the Internet and Excel into any other format of class delivery that we use for ACC 308, perhaps choosing a hybrid method.\ldots