Course Number: ACCY 6900
Duques 258
Thursdays 7:10 – 9:40 p.m.

Professor: Marcus Melton, CIA, CGFM, PMP


Course Description: The course builds on students’ basic understanding of managerial accounting concepts and examines issues in not-for-profit realm. This course encourages the students to leverage these core concepts to increase their ability to analyze and report on real world scenarios.

Course Objectives: To introduce students to the techniques of analysis via case studies from the non-profit realm. Through this application of analysis they should increase their ability to communicate the results of their analysis in both written and verbal communication.

Method of Instruction: This class will utilize the case study method of instruction. The most important requirement for this course is thorough preparation and active participation in the classroom.

I expect that you will come to class having already thought through and analyzed each case.

Each student will be responsible for leading one class discussion. All students will be responsible for contributing to every discussion. I will serve as a facilitator, and will seek to manage the discussion to ensure that the case discussion is productive.

You should bring your textbook, solutions, calculator, and one or more pencils to every class.
COURSE POLICIES

This list has been developed to inform you in writing of my course policies. By having these policies stated in writing my expectations of you should be clearer than if they were simply stated orally. This should also reduce the possibility of misunderstandings between us.

1. ATTENDANCE - Class attendance is optional. However, poor attendance will likely result in a poor course grade as the class discussion is a significant portion of your grade. Note: If your religious observances conflict with any aspect of the course activities, contact the instructor as soon as possible to discuss alternative arrangements.

2. Any student who may need an accommodation based on the potential impact of a disability should contact the Disability Support Services office at 202-994-8250 in Rome Hall, Suite 102, to establish eligibility and to coordinate reasonable accommodations. For additional information please refer to: http://gwired.gwu.edu/dss.”

3. TARDINESS AND LEAVING DURING CLASS - In consideration of your fellow students, please arrive to class on time. Also, do not walk in or out of the classroom during the class period. If you need to leave class early, please inform me in advance and sit near the door so as not to disturb others in the class.

4. MOBILE TELEPHONES AND PDAs – Please turn off your phones. Monitoring your smartphones distracts from the discussion and is disrespectful of your classmates.

5. EXTRA CREDIT - I do not allow students to do additional work to compensate for poor grades. I believe that additional class assignments are unfair to the majority of students that are doing well in the course.

6. INCOMPLETE - An incomplete is assigned only when a personal circumstance prevents a student from COMPLETING the course work. This implies that: (1) a substantial portion of the course work is already completed, and (2) there is insufficient time for the student to complete the remaining work before the end of the semester. Incompletes are not given to students who have poor grades in the course.

7. ACADEMIC DISHONESTY - I follow University policies for cases of academic dishonesty. Accounting students should remember that the accounting profession is based on honesty and integrity. I have no tolerance for academic dishonesty. Anyone who commits an act of academic
dishonesty in this course will receive a grade of F and a notation of Academic Dishonesty on their university transcript.

Method of Grading: Student participation in class discussions is mandatory.

Your final grade will be based on the following:

(1) Class Participation
(2) Two case write ups – These should be written as if for a busy executive. The write-up should be no more than 3 double spaced pages, not including exhibits, such as the data and calculations.

(3) A Final Exam.

The point allocation will be as follows:

- Final Exam  150
- Case 1 – Assignments TBD  100
- Case 2 –  100
- Class Discussions  100

450 points

Please keep a copy of everything you turn in to me.

Office Hours: By scheduled appointment

Office Information: Office location: Office appointments will be specifically scheduled and a location determined for the appointment.

Marcus Melton
Cell (240) 277-1144
E-mail: marcusmelton@kpmg.com

E-mail is the preferred mode of communication please.

GW Emergency Number: 202-994-5050; Call this number in case of weather emergency to learn if the university is open. If the university is officially open I plan to hold class unless I am unable to get to class.
Blackboard: Blackboard is a web-based courseware application that allows me to post course information for students and conduct course interactions online. We will use Blackboard in this course. To log in to the Blackboard system go to http://blackboard.gwu.edu. For instructions and help information about the use of the system at GW go to http://cidd.gwu.edu/viewlets/students.html.

<table>
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<tr>
<th>Week</th>
<th>Topic</th>
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| 1 tbd | • Introductions/overview  
• Intro to fund /state/local accounting  
• Discussion of federal government and impact of OMB Circular A-123  
• Discussion of Case Study Expectations |
| 2 tbd | • Chapter 1 - Management Control Function |
| 3 tbd | • Boulder Public Schools -  
• Chapter 2 – Characteristics of Nonprofit Organizations  
• Coolidge Corner Theater - |
| 4 tbd | • Chapter 3 – Full Cost Accounting  
• Neighborhood Servings - |
| 5 tbd | • **Charge or No To Charge** |
| 6 tbd | • Chapter 4 – Differential Costs –  
• Chapter 5 – Pricing Decisions  
• Lakeside Hospital -  
• Town of Levinton - |
| 7 tbd | • Chapter 6 – Management Control Environment  
Franklin Health - |
| tbd | FINAL EXAM – TBD |