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NAVAJO TECHNICAL UNIVERSITY

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A Bachelor of Science (B.S.) Degree in Accounting

Environmental Scan

Rationale for Developing a Baccalaureate of Science Degree in Accounting

Navajo Technical University (NTU) has two business baccalaureate degrees in Business Administration and Hotel and Restaurant Management. The School of Business currently has the largest student enrollment of any school within NTU.

The effort to develop a Baccalaureate of Science degree in Accounting was initiated by students. NTU has offered an Associate of Applied Science in Accounting degree and a Certificate in Bookkeeping for decades. Both students who have earned the AAS degree and those who are currently students have requested that NTU further develop the accounting program for some time now. This application is designed to respond to that request.

There is significant need for accountants in both the profit and non-profit sector within the Navajo Nation and in areas surrounding the Nation. The Nation is roughly the size of West Virginia and has 110 chapterhouses (local government organizations) as well as a substantial management and accounting/bookkeeping workforce within tribal government. This does not take cognizance of the need for accountant expertise in business, non-profit organizations on and off the reservation that serve the Navajo people, and the need for accountant expertise in surrounding Pueblo and Ute tribal governments and operations. There are also state, county, federal, and other governmental units that hire a variety of accountants for different positions throughout the region that NTU serves. All of the regional tribal governments in New Mexico, Arizona, Utah, and Colorado are working on economic development efforts that are creating accountant positions within the hospitality, construction, hazardous waste removal (there is currently a multi-billion dollar effort to clean up the waste from old uranium mines and processing plants on the Navajo Nation and in some of the surrounding communities), retail business, and manufacturing businesses and operations flowing out of these efforts. The students have felt that an earned BS in Accounting would not only help them get a position in these organizations, projects, and businesses, but would also give them a level of expertise and knowledge that is a rare commodity in the Native American nations served by NTU and the surrounding areas.

As one of the poorest educated geographical regions in the United States, building expertise in accounting is a key component of what the Navajo and other tribal nations are trying to achieve in their efforts to build an entrepreneurial culture and launch a variety of businesses and organizations that can result in the creation

of both entry-level and high skill/high wage jobs. Accounting positions have always been difficult to fill with qualified accountants throughout the Navajo Nation in the various types of businesses and organizations that operate there. There is also room for the development of accounting firms in the area since this is an area underserved by such firms.

The Navajo Nation has had persistent, severe poverty since 1868 after the storied Long Walk and Navajo internment. Parts of the Nation have a poverty rate of 52.80% and the overall rate is well over 30%. The Navajo Nation also has some of the worst rates for education, health, housing, violent crime, and economic activity in the U.S.

According to tribal statistics the unemployment rate for Navajo Nation was 42% at the beginning of 2016. White and American Indian employment rates of 25- to 54-year-olds in states with tribal lands, 2009–2011, a report compiled by the Economic Policy Institute in Washington DC, showed the disparities between American Indian employment rates and white rates in Arizona and New Mexico:

Native American rank	White rank	Native American– white disparity rank	State	American Indian	White	Difference (American Indian – white)
27	26	18	New Mexico	62.5%	75.8%	-13.3
32	20	5	Utah	57.3%	77.1%	-19.8
33	25	5	Arizona	56.6%	76.4%	-19.8

There are 34 states with significant American Indian populations ranked.

These statistics undergird the reason economic development is the number one priority of the Navajo Nation.

The Nation's primary strategy has several different elements. A statement by the Navajo Division of Economic Development gives a broad outline of the strategy currently being pursued:

Increasing tourism and developing an industrial base are key elements in the Navajo Nation's strategy for future economic diversification.

In addition, the Nation's energy policy is structured to protect and strengthen the energy and natural resource industries, which currently provide the foundation for the Nation's economic health.

Mining and production of oil and gas generate 60 percent of the Nation's general fund revenues and a major portion of its tax revenues. The Nation is also committed to developing renewable energy resources, including solar, wind, geothermal, and biomass.

The combination of high-quality energy resources, skilled Navajo workers, potential tax benefits and a favorable business climate makes the Navajo Nation a competitive choice for commercial development.

Tribal leaders and private sector partners are working together to establish an efficient, viable, economy, which will offer the people of the Navajo Nation greater lifestyle choices. The Nation has established its goal by:

- Diversifying the Navajo economy
- Building and utilizing the Navajo potential
- Achieving greater economic self-sufficiencyⁱ

An important component of this overall vision is the effort to improve the workforce on the Navajo Nation by offering associate, baccalaureate, and advanced degrees through NTU in fields that support the overall effort to create a more diversified Navajo economy. Part of that effort requires accountants and managers skilled in business operations, accounting, and tourism development. Navajos should be prepared to successfully develop and manage private sector businesses that are based in commercial, industrial, and tourism operations as well as to secure jobs in those economic sectors.

NTU has also launched several programs, often in partnership with the Navajo Nation, other universities, and/or private sector businesses, designed to result in the creation of a more robust Navajo economy. Included in these efforts include the NTU Innovation Center (designed to incubate Navajo entrepreneurs in Church Rock, NM), the development of contracts with the Department of Defense and a number of private sector companies like Boeing Corporation that take advantage of NTU's superior programs in different STEM fields, especially in digital manufacturing and metrology, research projects designed to create intellectual property that results in economic development following the model of other universities who have perfected organizations like the Wisconsin Alumni Research Program (WARF) at the University of Wisconsin-Madison, and capstone projects that generate opportunities for students to work with private industry to design products, processes, or services that can potentially be valuable to markets or the private sector. These efforts are integrated into the concept of how an academic program in Accounting can be implemented at NTU.

Job Outlook for Graduates

According to the U.S. Bureau of Labor Statistics (BLS), the growth rate for the accounting field nationwide is four percent or growing about as fast as average in the United States. Currently the national economy, as well as the Navajo Nation's economy, is growing rapidly, and, as the BLS states, "In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy. As the economy grows, more workers should be needed to prepare and examine financial records." This is a good time to launch a new NTU program in Accounting. An accounting background is also useful to those wishing to fulfill the over 100 management positions currently open, according to the Navajo Nation, in and around the Nation.

The median 2020 wage for accountants was \$73,560 per year, which is extremely attractive to students coming from one of the most poverty-stricken communities in the country.

Among the jobs available to those with an Accounting baccalaureate degree are Budget Analysts, Cost Estimators, Financial Analysts, Financial Managers, Management Analysts, Personal Financial Advisors, Tax Examiners and Collectors and Revenue Agents, and top executives, especially in the tribal and chapterhouse sectors.

Programs in Place at NTU to Support Degree Development

The major programs in place at NTU that will provide support for an Accounting degree include the AAS program in Accounting already mentioned as well as two baccalaureate degrees, one in Business Administration and another in Hotel and Restaurant Administration. NTU also offers an Associate of Science degree in Mathematics. All these degrees are accredited by the Higher Learning Commission.

NTU also partners with a large variety of private sector and tribal sector businesses and organizations, including the Navajo Nation, private sector businesses like Boeing Corporation, Sigma Labs, LLC in Santa Fe, NM, Optomec, LLC in Albuquerque, NM, and V&M Global Solutions, LLC in Ojo Caliente, NM., and tribal governmental entities for both the Navajo and Zuni Pueblo nations.

Student Support Services

The NTU Student Services Department supports, encourages, and empowers students to achieve academically. The Counseling Department and the STEAM Lab provide academic advisement, peer counseling, and mentoring. The Career and Job Placement office guides and assists students with college best practices and career preparedness. On-campus housing is available for the single student and those with families have excess to Family Housing. An on-campus childcare center provides childcare services for children of students, faculty, and staff. The Wellness Center offers a place for the university and public to hold assemblies, workshops, sports events, and various activities. The Student Senate is a university governing body dedicated to serving the students of NTU.

Support services include, but not limited to, the cafeteria, bookstore, computer services, library, and commuter transportation services. The cafeteria prepares and serves three meals per day, except for weekends. The bookstore is a major source for textbooks, academic supplies, and NTU apparel. The university campus is equipped with Wi-Fi Internet connectivity supported by the IT Department. The campus library contains a broad collection of books, reference materials, technical journals, periodicals, and maintains several electronic databases commensurate with those at other major universities, along with an inter-library loan service. With a limited number of available on-campus housing units, students are

given the opportunity to use the transportation system to commute from home, which provides daily bus and van service from several Navajo and other neighboring communities, making college affordable.

Planning to Offer the Degree

An extensive planning process has been undertaken to develop this degree proposal. It has involved NTU faculty, administration, potential students, and members of the Navajo community. Degree programs at other institutions of higher learning have also been consulted.

Students initiated the planning process by requesting that Navajo Tech launch a baccalaureate degree in accounting. They talked to faculty about their desire for such a degree. NTU has taught Accounting at the associated degree level for several years. Thus, a substantial body of students have graduated with their associate degree over the decades. Students also requested and were behind the development of a B.S. in Business Administration, which has become one of the most successful programs at NTU. Several students, however, did not want to go into business but to instead find positions in accounting. There is a severe shortage of accountants working in the chapterhouses, nonprofit sector, and governmental sector in Navajo, and a lot of students are aware of the opportunity this presents. This motivated most of the requests for the degree.

To start their planning processes, faculty asked Accounting and Public Administration faculty to sit in on their exploratory sessions. When NTU administration found out that this planning was taking place, they requested that the experts at the NTU Incubator become involved as well as the Chief Financial Officer at NTU who has taught in business and accounting programs at other universities. Meetings of this larger group led to an effort to conduct focus groups with potential students, employers, and community members to explore the viability and structure of a potential degree program. This work led to the final curriculum and the development of this Environmental Scan.

Navajo Technical University Student Focus Group

Submitted by NTU External Evaluator:

Kathy Isaacson, PhD

Dr. Isaacson and her company, Strategic Engagement LLC, have assisted Navajo Technical University, as well as many other tribal colleges, in strategic planning and grant evaluation for 25 years.

Navajo Technical University is committed to continuous improvement, vision-focused and dedicated to high quality experiences for its students. Ongoing cycles of assessment, planning, and evaluation provide the basis for decision-making and priorities. This report summarizes the student focus group results from August 2021, which serve as an evaluation measure to complement program review, strategic planning, program and department evaluation, and other surveys and interviews, in preparation for the implementation of a new Baccalaureate degree in Accounting.

Navajo Technical University considers student focus groups a part of outcome evaluation and an important part of its own institutional evaluation process. The project or program ensures accountability of funds by:

- Collecting evidence on the effectiveness or impact of a project or program

- Demonstrating to stakeholders that funds are being used both efficiently and effectively

Navajo Technical University seeks to train students in careers that will lead to self-sufficiency and independence. A focus group of seven students was conducted to determine their perspectives about the creation of the new Baccalaureate degree in Accounting. The introduction and survey questions are as follows.

Thank you for completing this brief set of questions about offering a new Baccalaureate degree in Accounting at NTU.

- What motivated you to enter your studies at Navajo Technical University? Multiple choice: 5 options
- Would Navajo Technical University benefit from a Baccalaureate degree in Accounting? Multiple choice: 3 options
- Do you think students with a Baccalaureate degree in Accounting from NTU will have success finding a job and career? Multiple choice: 4 options
- Would you be interested in pursuing a Baccalaureate degree in Accounting at NTU? Multiple choice: 5 options
- What do you think the biggest challenge would be for offering a Baccalaureate degree in Accounting at NTU? Multiple choice: 7 options
- Do you have any other advice for your NTU leaders as they create a new Baccalaureate degree in Accounting?

Highlights of the student focus group responses include:

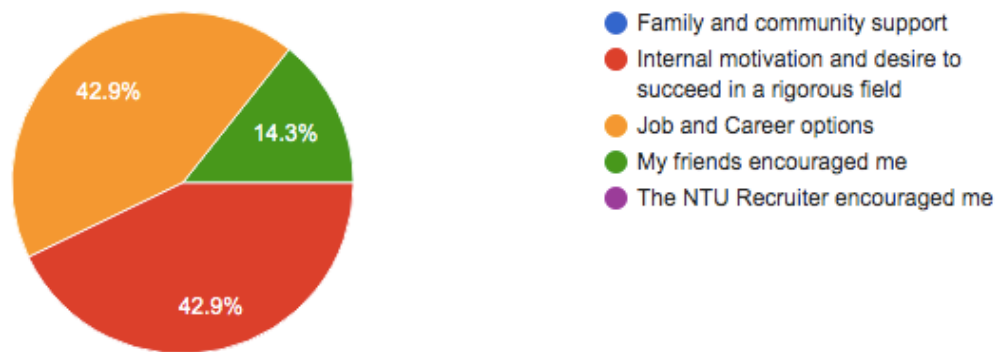
1. **Students are motivated to stay in school because of internal motivation and the prospects of career and jobs in the field.** 42.9% of the students said “Internal motivation and desire to succeed in a rigorous field,” helps them stay in their studies at NTU and another 42.9% said that job and career options helped them stay in school. The remaining % of the students said they chose to remain in their studies because their friends encouraged them.
2. **Students feel that the Baccalaureate degree in Accounting will serve the community and the Navajo Nation well.** 100% of the students said their community and the Navajo Nation would benefit from this accounting degree.
3. **All of the students (100%) see that graduates with a Baccalaureate degree in Accounting will have success finding a job and building a career in Accounting or a related field.**
4. **100% of the students said they would be interested in pursuing a Baccalaureate degree in Accounting at Navajo Technical University.**
5. **Students see the biggest challenges to implementing the Baccalaureate degree in Accounting is the hiring of qualified instructors for the program and recruitment of students.** 28.6% said the hiring of instructors would be the biggest challenge, while 28.6% said that recruitment of students would be the biggest challenge.

Other comments and advice from students are: Those students already in business or accounting classes are very interested in getting the Baccalaureate degree in Accounting from NTU, and have been waiting for

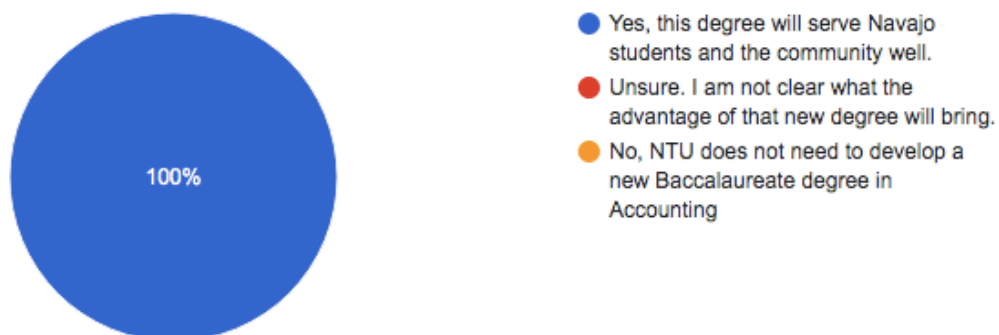
it for a long time. NTU students seem clear that this Baccalaureate degree in Accounting will be successful at NTU.

Full comments and charts depicting the outcomes of the Baccalaureate degree in Accounting Student Focus Group are as follows.

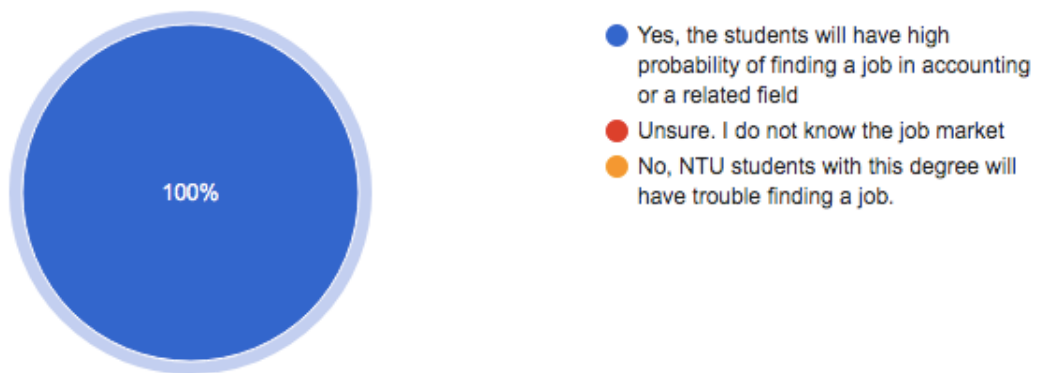
What motivated you to enter your studies at Navajo Technical University?



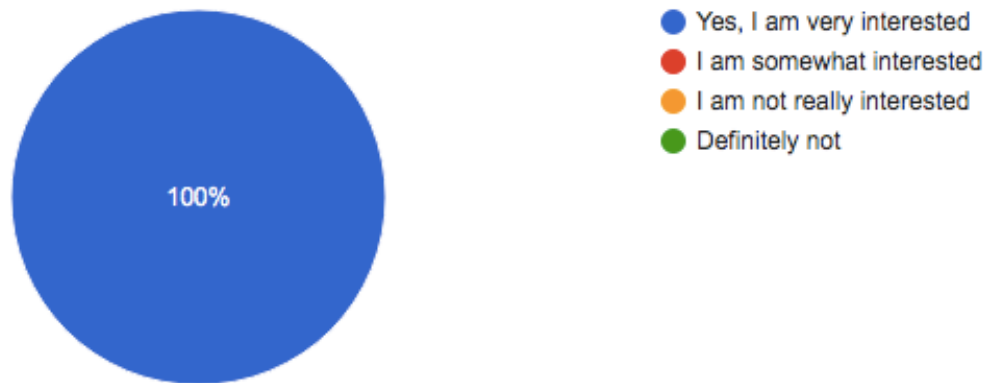
Would Navajo Technical University benefit from a Baccalaureate degree in Accounting?



Do you think students with a Baccalaureate degree in Accounting from NTU will have success finding a job and career?



Would you be interested in pursuing a Baccalaureate degree in Accounting at NTU?



What do you think the biggest challenge would be for offering a Baccalaureate degree in Accounting at NTU?



Do you have any other advice for your NTU leaders as they create a new Baccalaureate degree in Accounting?

- Offering that degree program will really get NTU a step up to students who want to further their education in that specific field.
- I wanted to go further in my accounting education and offering it would be great
- Hope to have this degree up and running in Spring 2022 so I can enroll in the program

- Hurry please I've been waiting for years
- I am aiming for a Baccalaureate Degree! This program would be successful! I will be looking forward for this opportunity!
- Form a partnership with companies that have employees who want to pursue a degree in accounting. "Grow your own" type of program. :)
- I would be interested in pursuing a Baccalaureate degree in Accounting, I believe it will provide students here at NTU an opportunity to further their studies and increase their opportunity for employment. Also, it would be easier for me to stay and complete a Baccalaureate degree in Accounting at NTU rather than transfer and seek another school for this degree. Thank you.

Adequacy of Facilities and Infrastructure of Support a B.S. in Accounting

More than enough classroom space at both the Crownpoint, NM and Chinle, AZ sites where classes for a B.S. in Accounting will be offered are available. In Crownpoint, the School of Business is in one of the largest buildings on campus, the Science and Technology Building. This new B.S. program will be situated in a classroom adjacent to those already being utilized by that school. Currently a new multi-story classroom building is in the process of construction that will dramatically expand the amount of classroom space available in Crownpoint by the time this program is launched. At the Chinle instructional site two classroom buildings have opened, including a brand new two facility classroom facility. Both of these buildings have available classroom space for offering Accounting classes.

Part of what makes NTU famous in the southwest is its technology infrastructure. NTU has become one of the leading experts in tribal land technology infrastructure in the United States. Its expertise in wireless and broadband connectivity is pretty much unparalleled, and recognized, in Indian country nationwide. Currently its campus connectivity exceeds that of any other tribal educational entity in the U.S. As the recent pandemic has proven, technology is the key to the economic future of any geographic area in the world. Currently NTU has outlined plans and budgets to move technology infrastructure forward for NTU, the Navajo Nation, and tribal colleges and universities through 18 projects. NTU also has one of the most advanced research and business networks implemented available to any of the surrounding states to the Navajo Nation. High speed, secure networks are available to establish partnerships with other universities, as well as non-profit or business entities, for research and development projects anywhere in the U.S. or the developed world. Its virtual learning system is also ranked as one of the best such systems in the southwest.

Competitive Programs

NTU primarily competes for students with Diné College, University of New Mexico—Gallup, New Mexico State University—Grants, and San Juan College. Each of these colleges and universities offer associate degrees that will act as feeders into NTU's Accounting B.S. None have a competing degree. Northern Arizona University and the University of New Mexico, which attract a handful of Navajo and Zuni students, do have B.S. degrees in Accounting but will have little to no impact on enrollment of students at NTU.

Qualifications of Faculty

Estimates of Enrollment in a B.S. in Accounting

Enrollment expectations for the new B.S. degree in Accounting are substantial. The number of students requesting the program, the general availability of jobs in accounting for Navajo and Pueblo students in the tribal employment sector, and the overall enrollment in School of Business programs have led to this estimate. Each year's estimate is based on the cohort expected to enroll for that year of the program's operation.

Year 1 Year 2 Year 3 Year 4 Year 5

10 12 15 20 25

Financing of the Degree

The program will be funded by Carl Perkins grant.

Budget for a B.S. Degree						
in Accounting						
Revenue	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Carl Perkins	\$ 160,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 200,000	\$ 875,000
Tuition (\$1710 x 10, 12, 15, 20, 25)	\$ 17,520	\$ 21,024	\$ 26,280	\$ 35,040	\$ 43,800	\$ 143,664
Fees (\$325 x 6, 10, 15, 20, 25)	\$ 1,950	\$ 3,250	\$ 4,875	\$ 6,500	\$ 8,125	\$ 24,700
Total Revenue	\$ 179,470	\$ 189,274	\$ 201,155	\$ 221,540	\$ 251,925	\$ 1,043,364
Expenditures						
Salary and Fringe (2 full-time, 2 part-time)	\$ 140,000	\$ 150,000	\$ 160,000	\$ 170,000	\$ 180,000	\$ 800,000
Supplies	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000	\$ 9,000	\$ 35,000
Computers	\$ 15,000			\$ 20,000		\$ 35,000
Software	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000	\$ 10,000	\$ 36,000
Total Expenditures	\$ 165,000	\$ 162,000	\$ 174,000	\$ 206,000	\$ 199,000	\$ 906,000

¹ Navajo Nation Economic Development Division. Accessed on 7/21/16 at <http://www.navajoadvantage.com/pages/manufac.htm>.

Design of the B.S. in Accounting Degree

NAVAJO TECHNICAL UNIVERSITY

PROPOSED CURRICULUM MAP

Requirements for a B.S. in Accounting.

Navajo Technical University

Name: _____ ID#: _____

Bachelor of Science (B.S.) Degree in Accounting (121 Credit Hours)

Bachelor of Science in Accounting is a four-year program that covers all accounting areas, including financial accounting, managerial accounting, tax, audit, and accounting information systems. Besides focusing on accounting knowledge, students will explore business processes, strategies, new technologies, and the latest software. When completing the program, students have abilities to solve problems in the accounting field with their acquired knowledge and critical thinking skills developed. Students will be ready to work as accountants, controllers, auditors, and financial managers. With a solid background from the program, students can also practice and take typical professional certificates corresponding with their career paths, such as certified public accountant (CPA) or certified management accountant (CMA).

Semester ONE		Credit s	Prerequisite	Semester/Transfer	Grade
MATH 1220	College Algebra	4	MATH 1215		
ENGL 1110	Composition I	3	ENGL 100		
PHYS 1115C	Survey of Physics	4			

BCIS 1115	Introduction to Computers	3			
SSC 100	College Success	1			
NAVA 2240	Diné Philosophy of Education	3			
Summer Session					
Semester TWO					
MATH 1350	Introduction to Statistics	3	MATH 1220		
ADM 105	MS Excel Applications	3	ADM 101	Associate degree	
ECON 1110	Survey of Economics	3			
CHEM 1120C	Introduction to Chemistry	4			
ADM 114	Business Mathematics and Calculators	3			
Semester THREE					
ACCT 2110	Principles of Financial Accounting I	3		Associate degree	
LAW 203	Business Law	3	ENGL 1120	Associate degree	
ENGL 1120	Composition II	3	ENGL 1110	Associate degree	
COMM 1130 or BUS 305	Public Speaking Business Communications	3	ENG 1110 or ENG 1210		
ECON 2110	Macroeconomics Principles	3	C or better ECON 1110	Associate degree	
Summer Session					
Semester FOUR					
ACCT 2112	Principles of Financial Accounting II	3	ACCT 2110	Associate degree	
ACCT 2120	Managerial Accounting	3		Associate degree	
ECON 2120	Microeconomics Principles	3	C or better ECON 1110		
MGMT 210	Principles of Management	3		Associate degree	
MRKT 216	Principles of Marketing	3		Associate degree	

Semester FIVE					
ACCT 301	Intermediate Financial Accounting I	3	C or better ACCT 2110, ACCT 2120 ACCT 225		
ACCT 351	Accounting Information Systems	3	C or better ACCT 2110, ACCT 2120 ACCT 225		
ACCT 403	Federal Taxation I	3	C or better ACCT 2110, ACCT 2120 ACCT 225		
LAW 205	Professional Responsibility and Ethics	3			
BUSA 310	Business Statistics	3	C or better MATH 1350		
Summer Session					
Semester SIX					
ACCT 302	Intermediate Financial Accounting II	3	C or better ACCT 301		
ACCT 455	Federal Taxation II	3	C or better ACCT 403		
ACCT 353	Cost Accounting	3	C or better ACCT 2110, ACCT 2120 ACCT 225		
ACCT 405	Governmental and Not-for-Profit Accounting*	3	C or better ACCT 301 ACCT 351		
BUSA 350	Organizational Theory and Behavior	3	C or better PSYC1110 C or better BUS 305		
Semester SEVEN					
ACCT 451	Auditing Theory & Practices	3	C or better ACCT 302 ACCT 351		
ACCT 380	Topics in Accounting*	3	C or better ACCT 301,		

			ACCT 302		
ACCT 483	Financial Statement Analysis*	3	C or better ACCT 301, ACCT 302		
BFIN 375	Financial Management	3	C or better BFIN 212		
ECON 304	Money, Banking, and Financial Market	3	C or better ECON 2110		
Summer Session					
ACCT 370	Accounting Internship	3	C or better ACCT 301 ACCT 302		
Semester EIGHT					
ACCT 458	Accounting Data Analytic	3	C or better ACCT 301 ACCT 302 ACCT 351		
ACCT 498	Accounting Capstone	3	C or better ACCT 301, ACCT 302, ACCT 353, ACCT 451, ACCT 455		
ACCT 460	Fraud Examination*	3	C or better ACCT 351 ACCT 451		
TOTAL REQUIRED CREDIT HOURS		121			

Notes: *courses can be substituted by other available ACCT elective ones, and one *course may be substituted by a business course (e.g. BUSA 340, BUSA/BCIS 353)

	Signatures	Date
Student:		
Advisor:		
Registrar:		
Graduation Date:		

Mission

Bachelor of Science in Accounting is a four-year program that covers all accounting areas, including financial accounting, managerial accounting, tax, audit, and accounting information systems. Besides focusing on accounting knowledge, students will explore business processes, strategies, new technologies, and the latest software. When completing the program, students have abilities to solve problems in the accounting field with their acquired knowledge and critical thinking skills developed. Students will be ready to work as accountants, controllers, auditors, and financial managers. With a solid background from the program, students can also practice and take typical professional certificates corresponding with their career paths, such as certified public accountant (CPA), certified management accountant (CMA), or certified fraud examiner (CFE).

Outcomes

Measures

Students should be able to	Direct Measures
1. Demonstrate an understanding of accounting principles to launch a professional career	Exams
2. Apply critical and analytical decision-making skills to accounting issues.	Exams /Projects with rubrics
3. Communicate effectively in professional contexts.	Projects with rubrics
4. Recognize ethical and legal issues facing accounting professionals	Exams
5. Use effectively emerging information technology in accounting and business.	Projects with rubrics
6. Demonstrate an understanding of business processes, strategies, and current events in the national and global business environment	Exams/Projects with rubrics

Indirect Measures are:

- Enrollments
- Retention
- Program completion
- Employment
- Continuing Education

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Key

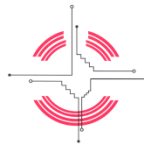
I = Introduced, R = reinforced, and A = assessed

	Demonstrate an understanding of accounting principles to launch a professional career	Apply critical and analytical decision-making skills to accounting issues.	Communicate effectively in professional contexts.	Recognize ethical and legal issues facing accounting professionals	Use effectively emerging information technology in accounting and business.	Demonstrate an understanding of accounting and business processes, strategies, and current events in the national and global business environment
ACCT 2110: Principles of Financial Accounting I	I	I		I		I
ACCT 2112: Principle of Financial Accounting II	I	I		I		I
ACCT 2120: Managerial Accounting	I	I		I		I

ACCT 301: Intermediate Financial Accounting I	R/A	R	I/A			R
ACCT 302: Intermediate Financial Accounting II	R/A	R	I/A			R
ACCT 351: Accounting Info Systems	R	R/A			R/A	R
ACCT 370: Accounting Internship		R	R/A	R	R	R/A
ACCT 380: Topics in Accounting		R/A		R/A	R	R/A
ACCT 403: Federal Taxation I		R/A	R	R/A		R
ACCT 405: Governmental and Not-for-Profit Accounting	R/A	R		R		
ACCT 353: Cost accounting		R/A	R			R
ACCT 455: Federal Taxation II		R/A	R	R/A		R
ACCT 451: Auditing Theory & Practices		R/A	R	R/A	R/A	R

ACCT 458: Accounting Data Analytic		R/A	R	R/A	R	
ACCT 460: Fraud Examination	R/A	R/A		R/A	R/A	
ACCT 483: Financial Statement Analysis		R/A		R	R/A	R
ACCT 498: Accounting Capstone	R/A	R/A	R/A	R/A	R/A	R/A

Syllabi



Navajo Technical University
PO Box 849 • Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACG 2110_ Principles of Financial Accounting I

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

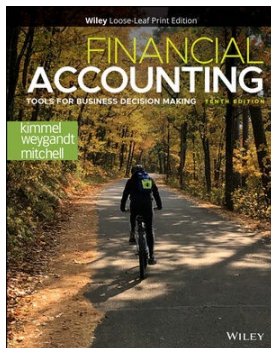
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Financial Accounting: Tools for Business Decision Making, Tenth Edition

ISBN: 978-1-119-78309-1, published by Wiley.

(The textbook may be in hard copy or e-book format. Purchasing eBook using with WileyPlus is highly recommended)

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites:

Course Description

An introduction to financial accounting concepts emphasizing the analysis of business transactions in accordance with generally accepted accounting principles(GAAP), the effect of these transactions on the financial statements, financial analysis, and the interrelationships of the financial statements. (Principles of Financial Accounting I plus Principle of Financial Accounting II are equivalent to Principles of Accounting I (Financial) on the Matrix, guidance by NMHED)

Student Learning Outcomes

After the course, students have ability to

1. Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements involving the following:
 - a. Cash transactions
 - b. Receivables
 - c. Payables
2. Define, identify, and demonstrate the impact of adjusting entries on financial statements.
3. Explain and demonstrate the differences between cash and accrual basis accounting.
4. Explain, define, and apply generally accepted accounting principles (GAAP)
5. Define, identify, and prepare basic journal and adjusting entries.
6. Explain the purpose of the four required financial statements, and the interrelationships of the financial statements.

Course-level

Basic Core course

Program-level

Batchelor degree

Co-curricular

Assessments

<i>Homework 100 problems@ 2</i>	<i>200</i>
<i>Quizzes/tests 10@ 10</i>	<i>100</i>
<i>Portfolio</i>	
<i>Self-assessment</i>	
<i>Midterm Exams</i>	<i>200</i>
<i>Comprehensive Final Exam</i>	<i><u>200</u></i>
	700

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Overview of Course Chapter 1- Introduction to Financial Statements	Reading & Homework	Graded Assignments
2		Chapter 2- Further Look at Financial Statements	Reading & Homework	Graded Assignments & Quiz
3		Chapter 3- Accounting Info Systems	Reading & Homework	Graded Assignments & Quiz
4		Chapter 4- Accrual Accounting Concepts	Reading & Homework	Graded Assignments & Quiz
5		Chapter 4- Accrual Accounting Concepts	Reading & Homework	Graded Assignments & Quiz
6		Chapter 5- Merchandising	Reading & Homework	Graded Assignments
7		Chapter 5- Merchandising	Reading & Homework	Graded Assignments
8		Midterm Exam	Review	Exam
9		Chapter 6- Reporting and Analyzing Inventory	Reading & Homework	Graded Assignments & Quiz
10		Chapter 6- Reporting and Analyzing Inventory	Reading & Homework	Graded Assignments & Quiz
11		Chapter 7- Fraud, Internal Controls, and Cash	Reading & Homework	Graded Assignments & Quiz
12		Chapter 7- Fraud, Internal Controls, and Cash	Reading & Homework	Graded Assignments & Quiz
13		Chapter 8- Reporting and Analyzing Receivables	Reading & Homework	Graded Assignments
14		Chapter 8- Reporting and Analyzing Receivables	Reading & Homework	Graded Assignments
15		Review		
16		Final Exam	Review	Exam

Indigenous Philosophies of Education

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Grading

You will earn a course grade by compiling points-per-assessment. Each assessment is worth a certain number of points as indicated in the Course Schedule or Course Modules. You receive no points for late work. Grades are calculated by dividing points earned by total possible points, which creates a percentage, which translates into a letter grade as follows:

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- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for X credits, you should plan to spend from Y-Z hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

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Non-Discrimination

NTU is also committed to providing learning environments that are professional, respectful, and safe from discrimination, gender and sexual harassment, bigotry, hate speech, or violence of any kind.

NTU Email Address

You must use your NTU email address for all communications with faculty and staff.

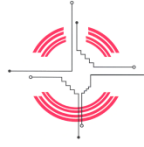
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements	Student is unable to analyze	Student is able to analyze partially	Student is able to analyze	Student is able to analyze very well
Define, identify, and demonstrate the impact of adjusting entries on financial statements.	Student is unable to define, identify, and demonstrate	Student is able to define, identify, and demonstrate partially	Student is able to define, identify, and demonstrate	Student is able to define, identify, and demonstrate exactly
Explain and demonstrate the differences between cash and accrual basis accounting.	Student is unable to explain and demonstrate	Student is able to explain and demonstrate partially	Student is able to explain and demonstrate	Student is able to explain and demonstrate clearly
Explain, define, and apply generally accepted accounting principles.	Student is unable to Explain, define, and apply	Student is able to Explain, define, and apply partially	Student is able to Explain, define, and apply	Student is able to Explain, define, and apply very well
Define, identify, and prepare basic journal and adjusting entries.	Student is unable to define, identify, and prepare	Student is able to define, identify, and prepare a little	Student is able to define, identify, and prepare	Student is able to define, identify, and prepare very well
Explain the purpose of the four required financial statements, and the interrelationships of the financial statements.	Student is unable to explain	Student is able to explain partially	Student is able to explain	Student is able to explain very clearly



Navajo Technical University
PO Box 849 • Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACG 2112_ Principles of Financial Accounting II

Credit Hours: 3

Semester: Fall 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

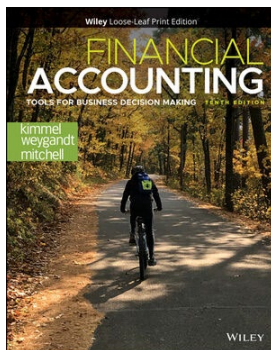
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Financial Accounting: Tools for Business Decision Making, Ten Edition

ISBN: 978-1-119-78309-1, published by Wiley.

(The textbook may be in hard copy or e-book format. Purchasing eBook using with WileyPlus is highly recommended)

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 2110

Course Description

A continuation of "Principles of Financial Accounting I" emphasizing accounting principles and procedures for receivables, inventory, notes and interest, depreciation, equity transactions, cash flow and financial

statement analysis.(Principles of Financial Accounting I plus Principle of Financial Accounting II are equivalent to Principles of Accounting I (Financial) on the Matrix guided by NMHED)

Student Learning Outcomes

After the course, students have ability to

1. Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements involving the following:
 - a. Receivables and Net Realizable Value
 - b. Operational Assets and Depreciation
 - c. Inventory
 - d. Current Liabilities
 - e. Long-term Liabilities
2. Define and identify generally accepted accounting principles (GAAP)
3. Analyze equity ownership transactions and their effect on the financial statements.
4. Identify the cash flow statement activities and explain the purpose of the cash flow statement.
5. Perform ratio analysis to evaluate financial statements.
6. Create a balance sheet, income statement, retained earnings statement, and cash flow statement (indirect method)
7. Apply well-developed critical thinking and problem-solving skills.

Course-level

Basic Core course

Program-level

Batchelor degree

Co-curricular

Assessments

<i>Homework 100 problems@ 2</i>	<i>200</i>
<i>Quizzes/tests 10@ 10</i>	<i>100</i>
<i>Portfolio</i>	
<i>Self-assessment</i>	
<i>Midterm Exams</i>	<i>200</i>
<i>Comprehensive Final Exam</i>	<i><u>200</u></i>
	700

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Overview of Course Chapter 6- Reporting and Analyzing Inventory	Reading & Homework	Graded Assignments
2		Chapter 7- Fraud, Internal Controls, and Cash	Reading & Homework	Graded Assignments & Quiz
3		Chapter 8- Reporting and Analyzing Receivables	Reading & Homework	Graded Assignments & Quiz
4		Chapter 9- Long-lived Assets	Reading & Homework	Graded Assignments & Quiz
5		Chapter 9- Long-lived Assets	Reading & Homework	Graded Assignments & Quiz
6		Chapter 10- Liabilities	Reading & Homework	Graded Assignments
7		Chapter 10- Liabilities	Reading & Homework	Graded Assignments
8		Midterm Exam	Review	Exam
9		Chapter 11- Stockholders' Equity	Reading & Homework	Graded Assignments & Quiz
10		Chapter 11- Stockholders' Equity	Reading & Homework	Graded Assignments & Quiz
11		Chapter 12- Statement of Cash Flows	Reading & Homework	Graded Assignments & Quiz
12		Chapter 12- Statement of Cash Flows	Reading & Homework	Graded Assignments & Quiz
13		Chapter 13 - Financial Analysis: The Big Picture	Reading & Homework	Graded Assignments
14		Chapter 13 - Financial Analysis: The Big Picture	Reading & Homework	Graded Assignments
15		Review		
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Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date**COURSE RUBRIC & ASSESSMENTS**

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Define and identify generally accepted accounting principles (GAAP)	Student is unable to define and identify	Student is able to define and identify, and partially	Student is able to define and identify	Student is able to define and identify exactly
Analyze equity ownership transactions and their effect on the financial statements.	Student is unable to analyze	Student is able to analyze partially	Student is able to analyze	Student is able to analyze very well
Identify the cash flow statement activities and explain the purpose of the cash flow statement.	Student is unable to define and explain	Student is able to define and explain partially	Student is able to define and explain	Student is able to define and explain very well
Perform ratio analysis to evaluate financial statements.	Student is unable to perform	Student is able to perform a little	Student is able to perform	Student is able to perform very well
Create a balance sheet, income statement, retained earnings statement, and cash flow statement (indirect method)	Student is unable to create	Student is able to create partially	Student is able to create	Student is able to create very well
Apply well-developed critical thinking and problem-solving skills.	Student is unable to apply	Student is able to apply a little	Student is able to apply	Student is able to apply very well

Course Title: Managerial Accounting
Course #: ACCT 2120-ONL

Credit Hours: 3
Semester: Fall 20XX
Cap: 20

Faculty: Tilda A. Woody, MSA, Assistant Professor
Office: Science & Technology Building Room 321
Office Hours: Mondays & Wednesday Morning 9:00 am to 11:00 am and 6:00 pm to 9:00 pm
Email Preferred Communication (Will respond within 24 hours)
E-mail: twoody@navajotech.edu
Class Location: <http://ecampus.navajotech.edu/ics> Moodle & www.cengage.com CengageNOWv2
Office Phone: 505-786-4134
Class Meeting Times: Online
Face-to-Face Meetings: Available upon request by appointment only

Required Materials:



Textbooks: Managerial Accounting: The Cornerstone of Business Decision-Making, 7th Edition
Maryanne M. Mowen; Don R. Hansen; Dan L. Heitger
ISBN-13: 978-1-337-11577-3

Access Code: **Cengage Unlimited Access Code** for CengageNOWv2

Tools: Laptop Required, pencil, white eraser, 10-key calculator & highlighter

Lab Fee: None

Mission Statement

Navajo Technical University's mission is to provide University readiness programs, certificates, associate, baccalaureate, and graduate degrees. Students, faculty, and staff will provide value to the Diné community through research, community engagement, service learning, and activities designed to foster cultural and environmental preservation and sustainable economic development. The University is committed to a high quality, student-oriented, hands-on-learning environment based on the Diné cultural principles: *Nitsáhákees, Nahátá, Íina, Siihasin.*

Course Description

This course examines the principles, techniques, and uses of accounting in the planning and control of business organizations from a management perspective. Managerial Accounting helps managers know the impact of various strategic and operational decisions on key nonfinancial performance measures and their eventual impact on the organization's financial performance. The importance of understanding all value chain components that affect the organization, including research and development, production, marketing, distribution, and customer service. When completing the course students can develop and use accounting information for management decision-making.

COURSE OUTCOMES	COURSE MEASUREMENTS
Identify the differences between financial and managerial accounting	Tests Assessments Rubrics Presentations
Illustrate the accumulation of costs in cost accounting systems.	
Describe the basic elements of the budgeting process, its objectives and budget preparation.	
Define and classify cost behavior.	
Perform cost-volume-profit analysis for decision-making.	
Perform differential (incremental) analysis for business decision making.	
Explain the cause of the variance and its effect on the income statement	
Explain and demonstrate the difference between traditional costing and activity-based costing.	
Perform ratio analysis to evaluate financial statements.	

Course Activities:

Week	Date	Chapters	Assignment	Supplements	Assessments
1	August 10-14	Pre-Assessment & Syllabi Chapter 1-Introduction to Managerial Accounting	<ul style="list-style-type: none"> • What is Accounting? • How to use CNOWv2 • Class Prep • Reading • Homework 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	Pre-Assessment Test
2	August 17-21	Chapter 2 – Basic Managerial Accounting Concepts	<ul style="list-style-type: none"> • Class Prep • Reading • Homework 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	
3	August 24-28	Chapter 3 – Cost Behavior and Forecasting	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 28 Exercise 1-15, Pg. 60 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	

			Exercise 2-22 (submit to Moodle)		
4	August 31- September 4	Chapter 4 – Job-Order Costing and Overhead Application	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 124 Exercises 3-21 & 3-22, Pg. 4 Exercises 4-22 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	
5	September 7-11	Chapter 5 – Activity- Based Costing and Management	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 252 Exercises 5-23 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	
6	September 14-18	Chapter 6 – Process Costing	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 311 Exercise 6-21 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoints • Videos 	
7	September 21-25	Chapter 7 – Cost- Volume-Profit Analysis: A Managerial Planning Tool	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 372 Exercise 7-13 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	
8	September 28-October 2	Chapter 8 – Short-Run Decision Making: Relevant Costing	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 430 Exercise 8-16 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	
9	October 5-9	Chapter 9 – Profit Planning	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 493 Exercises 9-21, 9-22, 9-23 (submit to Moodle) 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	
10	October 12- 16	Chapter 10 – Standard Costing and Variance Analysis	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 563 Exercise 10-22 	<ul style="list-style-type: none"> • CNowv2 • eBook • PowerPoint • Videos 	Rubrics

			(submit to Moodle)		
11	October 19-23	Chapter 11 – Performance Evaluation and Decentralization	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 630 Exercise 11-13 (submit to Moodle) 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	
12	October 26-30	Chapter 12 – Capital Investment Decisions	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 680 Exercise 12-22 (submit to Moodle) 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	
13	November 2-6	Chapter 13 – Emerging Issues in Managerial Accounting	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 763 Exercise 13-26 (submit to Moodle) 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	
14	November 9-13	Chapter 14 – Statement of Cash Flows	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 816 Exercise 14-19 (submit to Moodle) 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	Self - Reflections
15	November 16-20	Chapter 15- Financial Statement Analysis Final Exam	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • Textbook Pg. 871 Exercise 15-17 (submit to Moodle) 	<ul style="list-style-type: none"> • CNOWv2 • eBook • PowerPoint • Videos 	Post-Test Assessment

Grading Plan

90-100 = A

80-89 = B

70-79 = C

60-69 = D

0-59 = F

Assignment Policy:

The above grading plan will be followed in this course. CengageNOWv2 (CNOWv2) is a learning management system to be use for this course. As an introductory to each chapter topic will use Class Prep and Here's How videos clips as required. A total of 5 points will be added to this learning tool. CNOWv2 and will generate the homework assignment consisting of exercises, problems, and mastery problems online for each chapter consisting of twenty problems and worth 100 points. Due dates will be enforced, and a 10% late penalty will be imposed for each day its late up to three days. Thereafter assignments will not be

accepted. Chapter tests are worth 100 points and will be generated in CNOWv2 consisting of twenty-five problems. Chapter tests will consist of true or false, multiple choice, and working problem solutions. The results of the above three will be recorded to constitute your current grade status.

Course Policies:

It is the intent of this course to follow the textbook's chapters 1-15 as described. Videos are embedded in Moodle and CengageNOWv2 to assist with your comprehension. Required assignments have specific deadlines. The Class Prep, Textbook Exercises, CNOWv2 Homework are due each week on Saturdays except for the last week. Chapter tests will be made available on Fridays and due for submission on Sundays.

If you are struggling with your work, email your instructor immediately to seek assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all costs avoid missing deadlines as this will hinder your grade status. Feedback for homework is provided for clarification of assignments.

This course is being offered online, however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less. I am also available for a face-to-face meeting by appointment only. Zoom sessions are for your benefit where further clarifications are provided upon request.

Please adhere to the Student E-Learning Policies and Procedures for overall university online course policies. The section below is an emphasis from the link provided to you in your online Moodle account:

Student E-Learning Policies and Procedures

2.7 Online Learning Attendance – page 8

Attendance in Online Courses is mandatory just as face-to-face courses. Online students need to login into their Learning Management System (LMS) at least 3-4 times a week. Please refer to your online faculty's course requirements and specifications and ensure you actively participate in your online course. Attendance will be tracked through the online student management system by the faculty. Attendance will incorporate completion of course requirements, participation in completing course assignments and interactions with faculty. Should it be determined that the student is not meeting attendance policy requirements set forth by NTU Student Handbook, Catalog and the faculty of the course, the following will be instituted, Federal Aid Funds § 668.22 policy.

Participation

IMPORTANT NOTE: If you do not login and complete the course ACTIVITIES by the second Wednesday (11:59 PM MST) after this class begins, you will be dropped from class for **non-attendance**. Students who do not participate in class, that is, who consistently do not complete assignments, quizzes, respond to forums or turn in other work will be dropped from the class for **non-participation**.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism. According to NTU's Student Handbook *"A student reported for plagiarism or cheating will be referred to the Dean of Instruction and will be subject to disciplinary action, including possible expulsion from NTU"* ("Academic Integrity" under Section 6: Academic Regulations, pg. 18).

Attendance Policy

Students are expected to regularly attend all classes and Zoom sessions. Absences regardless of the reason

does not relieve the student of his/her responsibility to complete all course work by the required deadlines. It is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missed assignments will affect the student's overall grade. Instructor will report excessive and/or unexplained absences to the Advisor's Department for investigation and potential intervention. **Instructor may drop students from the class after three (3) absences unless prior notifications are made with the instructor and the instructor deems legitimate.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour spent in a class, a student is expected to spend two hours (2) outside of class studying the course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one (1) credit hour, a student is expected to spend three (3) hours per week studying the course materials.

Study Time for Online Courses

For an online course of one (1) credit hour, a student is expected to spend four hours (4) per week studying the course materials.

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

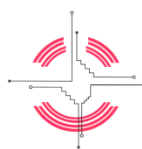
Students with Disabilities

The Navajo Technical University and the School of Business & Education are committed to serving all enrolled students in a non-discriminatory and accommodating manner. Any student who feels he/she may need an accommodation based on the impact of disability or needs special accommodations should inform NTU in accordance with the procedures of the subsection entitled "Students with Disabilities" under Section 7: Student Support Programs, NTU Student Handbook.

Email Address

Students are required to use NTU's email address as a formal mode of communication.

Final Exam Date:



Navajo Technical University
PO Box 849 • Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 301_ Intermediate Financial Accounting I

Credit Hours: 3

Semester: Fall 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

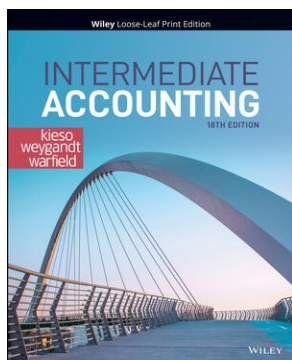
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/ Hybrid/ Online

Class Location and Meeting Times:

Meeting Hours and Online Hours:

Required Materials:



Intermediate Accounting, 18th Edition

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield

ISBN: 978-1-119-77889-9

Publisher: Wiley

(Students are free to rent/buy in any format from any source available. However, be aware that you will use the same textbook in ACG 302, which will require you to have a WileyPlus access)

Lab Fee (if applicable): NO

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 2110, ACCT 2112 & ACCT 2120 w/a “C” or better

Course Description

Intermediate Accounting is a two-semester course series covering all aspects of financial accounting and reporting. This course will specifically cover the underlying theory and objectives of financial reporting, the detailed composition of the financial statements and related disclosure content, the accounting cycle,

current and non-current assets, and the related issues of acquisitions, valuation and adjustments, impairments, and dispositions. This course will cover many foundational financial accounting topics incorporated into the CPA exam. It will benefit students who plan to sit for the uniform CPA exam eventually.

Student Learning Outcomes

At the end of the course students should be able to

1. Demonstrate an understanding thoroughly the accounting cycle and foundational financial accounting topics
2. Journalize and post transactions and adjustments and address accounting errors properly.
3. Comprehend the conceptual financial reporting framework and environment, Generally Accepted Accounting Principles (GAAP) and various implications of the International Financial Reporting Standards (IFRS)
4. Demonstrate a detailed understanding of the Income Statement, Balance Sheet, and elements included in cash flows
5. Clarify the impact of alternative accounting methods on financial statements.

Course-level

Upper-level Core Course

Program-level

Batchelor of Science in Accounting

Co-curricular

Assessments

Participation (16@5pts) 90

Quizzes (10 @ 5 pts) 50

Writing Assignment 100

Exams (3 @ 100 pts) 300

Comprehensive Final 150

Total Points 690

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Introduction/CH.3: The Accounting Information System	Reading & Homework CH.3	Graded Assignments
2		CH.1: Financial Accounting and Accounting Standards	Reading & Homework CH.1	Graded Assignments & Quiz

3		CH.2: Conceptual Framework for Financial Reporting	Reading & Homework CH.2	Graded Assignments & Quiz
4		CH.4: Income Statement and Related Information	Reading & Homework CH.4	Graded Assignments & Quiz
5		Exam 1	Exam Review	Exam
6		CH.5: Balance Sheet and Statement of Cash Flows	Reading & Homework CH.5	Graded Assignments & Quiz
7		CH.7: Cash and Receivables	Reading & Homework CH.7	Graded Assignments & Quiz
8		CH.8: Valuation of Inventories: A Cost-Basis Approach	Reading & Homework CH.8	Graded Assignments & Quiz
9		Exam 2	Exam Review	Exam
10		CH.9: Inventories: Additional Valuation Approach	Reading & Homework CH.9	Graded Assignments & Quiz
11		CH.10: Acquisition and Disposition of Property, Plant and Equipment	Reading & Homework CH.10	Graded Assignments & Quiz
12		CH. 11: Depreciation, Impairments, and Depletion	Reading & Homework CH.11	Graded Assignments & Quiz
13		CH. 12: Intangible Assets	Reading & Homework CH.12	Graded Assignments & Quiz
14		Exam 3 Writing Assignment Due	Exam Review	Exam
15		CH. 13: Current Liabilities	Reading & Homework CH.13	Graded Assignments

16		CH.18: Revenue Recognition	Reading & Homework CH.18	Graded Assignments
17		Final Exam	Exam Review	Comprehensive Final Exam

Indigenous Philosophies of Education

Diné Philosophy of Education is rooted in efforts at NTU to indigenize Western education and is the centerpiece of NTU's mission. The philosophy is based on Blessing Way and Protection Way teachings that constitute Navajo ways of knowing. Blessing Way teachings help you live a good life and stay on a pathway of harmony and balance. Protection Way teachings protect you against life's imperfections, evil, and corruption. They help you cope with hardships and difficulties.

Diné Philosophy of Education aims to weave together Blessing and Protection Way teachings in ways that complement all of life around us. Through these teachings, individuals internalize Sa'2h Naagh17 Bik'eh H0zh==n: knowledge, balance, connectivity, and strength – glossed in Navajo as K'é. Sa'2h Naagh17 Bik'eh H0zh==n connects Blessing and Protection Way teachings to the four cardinal directions and a set of Life Principles:

- Nitsáhákees (intellect, imagination, critical thinking)
- Nahat'á (preparation, self-reliance, motivation)
- Iiná (collaboration, respect, humor)
- Sih Hasin (wisdom, reflection, self-actualization)

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At NTU Campus, the A:shiwi Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwi core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Grading

You will earn a course grade by compiling points-per-assessment. Each assessment is worth a certain number of points as indicated in the Course Schedule or Course Modules. You receive no points for late

work. Grades are calculated by dividing points earned by total possible points, which creates a percentage, which translates into a letter grade as follows:

- 100-90% = A
- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for 3 credits, you should plan to spend from 4-6 hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

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Non-Discrimination

NTU is also committed to providing learning environments that are professional, respectful, and safe from discrimination, gender and sexual harassment, bigotry, hate speech, or violence of any kind.

NTU Email Address

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Course Rubric(s) and Assessments

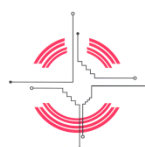
See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate an understanding thoroughly the accounting cycle and foundational financial accounting topics	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Journalize and post transactions and adjustments and address accounting errors properly.	Student is unable to journalize and address	Student is able to journalize and address with a limitation	Student is able to journalize and address	Student is able to journalize and address very well
Comprehend the conceptual financial reporting framework and environment, Generally Accepted Accounting Principles (GAAP) and various implications of the International Financial Reporting Standards (IFRS)	Student is unable to comprehend	Student is able to comprehend with a limitation	Student is able to comprehend	Student is able to comprehend very well
Demonstrate a detailed understanding of the Income Statement, Balance Sheet, and elements included in cash flows	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well

Identify the impact of alternative accounting methods on financial statements.	Student is unable to identify	Student is able to identify with a limitation	Student is able to identify	Student is able to identify
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Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 351_ Accounting Information System

Credit Hours: 3

Semester: Fall 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

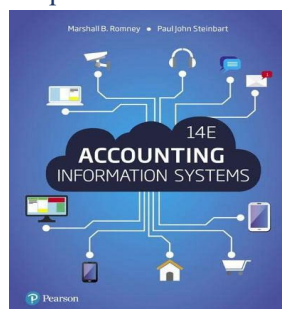
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times:

Meeting Hours and Online Hours:

Required Materials:



Accounting Information Systems

Marshall B Romney; Paul J. Steinbart

Publisher: Pearson

Print ISBN 9780134474021, 0134474023

eText ISBN 9780134475646, 013447564X

Lab Fee (if applicable): YES

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)
NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 2110, ACCT 2112 & ACCT 2120 w/a “C” or better

Course Description

This course is designed to provide knowledge in analyzing and evaluating existing manual and computer-based accounting systems. The application of systems analysis and design techniques to case studies and organizational systems helps students design input edits and audit trail outputs as integral system components. Using the case study approach, students will develop hands-on experience using Excel and other computer applications.

Student Learning Outcomes

At the end of the course students should be able to

1. Describe electronic transaction process & Enterprise Resource Planning and provide examples of systems documentation techniques.
2. Employ internal controls in accounting systems design and list common accounting fraud and abuse methods.
3. Demonstrate knowledge of effective design for reliability, security, and confidentiality.
4. Explain introductory audit concepts as applied to accounting systems.
5. Apply knowledge of the revenue cycle, expenditure cycle and production cycle using AIS
6. Demonstrate knowledge of systems development, analysis and design and applied knowledge of the general ledger and reporting system
7. Display working knowledge of Excel and Tableau

Course-level

Nitsahakees

Nahat'a

Íiná

Siihasin

Program-level: Accounting Core

Co-curricular

Assessments

Participation: 15% (class attendance 5%, homework & other activities 10%)

Quizzes/tests: 20%

Portfolio: 5%

Exams: 40% (midterm exam 10% each & final exam 20%)

Group Projects with rubrics: 20%

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Introduction & Chapter 1: Accounting Information Systems: An Overview	Reading Homework	Quiz
2		Chapter 2: Overview of Transaction Processing and Enterprise Resource Planning Systems	Reading Homework	Quiz
3		Chapter 3: Systems Documentation Techniques	Reading Homework	Quiz
4		Chapter 4: Relational Databases		Quiz
5		Chapter 5: Fraud Exam 1 (in Computer lab)	Reading Homework	Quiz Midterm Exam 1
6		Ch 6: Computer Fraud and Abuse Techniques	Reading Homework	Quiz
7		Chapter 7: Control and Accounting Information Systems	Reading Homework	Quiz
8		Chapter 8: Controls for Information Security	Reading Homework	Quiz
9		Chapter 9: Confidentiality and Privacy Controls	Reading Homework	Quiz
10		Chapter 10: Processing Integrity and Availability Controls Exam 2 (in Computer lab)	Reading Homework	Quiz Midterm Exam 2
11		Chapter 11: Auditing Computer-Based Information Systems	Reading Homework	Quiz
12		Chapter 12: The Revenue Cycle	Reading Homework	Quiz
13		Chapter 13: The Expenditure Cycle	Reading	Quiz

			Homework	
14		Chapter 14: The Production Cycle	Reading Homework	Quiz
15		Chapter 15: The Human Resources Management and Payroll Cycle	Reading Homework	Quiz
16		Ch 16: General Ledger and Reporting System Group Project Presentations	Reading Homework	Quiz Group Project
17		Final Exam(in class)		Final Exam

Indigenous Philosophies of Education

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- 89-80% = B
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- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

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Academic Integrity

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You must use your NTU email address for all communications with faculty and staff.

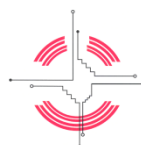
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date**COURSE RUBRIC & ASSESSMENTS**

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Describe electronic transaction process & Enterprise Resource Planning and provide examples of systems documentation techniques.	Student is unable to describe and provide	Student is able to describe and provide with a limitation	Student is able to describe and provide	Student is able to describe and provide in detail
Employ internal controls in accounting systems design and list common accounting fraud and abuse methods.	Student is unable to employ	Student is able to employ with a limitation	Student is able to employ	Student is able to employ very well
Demonstrate knowledge of effective design for reliability, security, and confidentiality.	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Explain introductory audit concepts as applied to accounting systems.	Student is unable to explain	Student is able to explain with a limitation	Student is able to explain	Student is able to explain clearly
Apply knowledge of the revenue cycle, expenditure cycle and production cycle using AIS	Student is unable to apply	Student is able to apply with a limitation	Student is able to apply	Student is able to apply very well

Demonstrate knowledge of systems development, analysis and design and applied knowledge of the general ledger and reporting system	Student is unable to demonstrate and apply	Student is able to demonstrate and apply with a limitation	Student is able to demonstrate and apply	Student is able to demonstrate and apply very well
Display working knowledge of Excel and Tableau	Student is unable to display	Student is able to display with a limitation	Student is able to display	Student is able to display very well



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Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 403_ Federal Taxation I

Credit Hours: 3

Semester: Fall 2023

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

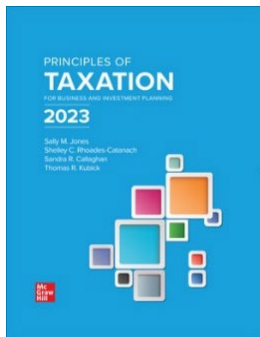
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Principles of Taxation for Business and Investment Planning, 26th Edition
By Sally Jones, Shelley Rhoades-Catanach, Sandra Callaghan, and Thomas
Kubick
ISBN10: 1264229747, ISBN13: 9781264229741
Publisher: Mc Graw Hill

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 2110, ACCT 2112 & ACCT 2120 w/a “C” or better

Course Description

This course is designed to introduce the federal income tax system comprehensively. The primary emphasis will be on the tax provisions affecting business and individual taxpayers in a three-dimensional framework: tax formulas, taxpayer activities, and taxpayer entities. The course covers several central topics, including taxable income from business operations, deduction, and disposition in property transactions, nontaxable exchanges, choice of business entity and tax issues (corporate, sole proprietorships, partnerships, LLCs, and S Corps), individual tax formula and tax relation with financial planning.

Student Learning Outcomes

As a result of completing this course, students should be able to:

1. Demonstrate knowledge of federal income tax principles and procedures for corporations, partnerships, trusts, estates, and international transactions.
2. Develop interpersonal skills, foster team effort with cooperative learning, and perform tax research to solve problems.
3. Fulfill the role of an informed citizen who understands the federal tax system.
4. Demonstrate educated judgments about proposed legislative changes to the system and the effect of taxation on personal financial planning.
5. Work with the federal tax law in both an ethical and legal manner.

Course-level

Upper-level Core course

Program-level

Bachelor degree

Co-curricular**Assessments***Participation 16@ 5* *90**Assignments 10@20* *120**Quizzes/tests 10@10* *100**Self-assessments**Portfolio**Exams (mid-term and final)* *300**Total points* *610***Course Schedule (for traditional face-to-face or synchronous online)**

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Introduction Syllabus Learning and teaching methods	Pre-assessment	
2		Chapter 6: Taxable Income from Business Operations	Reading Ch6 & Assignment Ch6	Graded Assignments & Quiz Ch6
3		Chapter 7: Property Acquisitions and Cost Recovery Deduction	Reading Ch7 & Assignment Ch7	Graded Assignments & Quiz Ch7
4		Chapter 8: Property Dispositions	Reading Ch8 & Assignment Ch8	Graded Assignments & Quiz Ch8
5		Exam 19 (Chapter 6,7, & 8)	Review & Practice Exam	Graded Assignments
6		Chapter 9: Nontaxable Exchanges	Reading &	Graded Assignments

			Homework	& Quiz
7		Chapter 9: Nontaxable Exchanges	Reading & Homework	Graded Assignments & Quiz
8		Chapter 10: Sole Proprietorships, Partnerships, LLCs, and S Corps		Graded Assignments & Quiz
9		Chapter 11: The Corporate Taxpayer	Reading & Homework	Graded Assignments & Quiz
10		Exam 2 (Chapter 9,10, & 11)	Practice Exam	Graded Assignments
11		Chapter 12: Choice of Business Entity	Reading & Homework	Graded Assignments & Quiz
12		Chapter 14: The Individual Tax Formula	Reading & Homework	Graded Assignments & Quiz
13		Chapter 15: Compensation and Retirement Planning	Reading & Homework	Graded Assignments & Quiz
14		Exam 3(Chapter 12,14,& 15)	Reading & Homework	Graded Assignments & Quiz
15		Chapter 16: Investment and Personal Financial Planning	Reading & Homework	Graded Assignments & Quiz
16		Review Comprehensive case study	Practice Exam	Self-assessment Portfolio
17		Final Exam (Comprehensive Exam)		Exam

Indigenous Philosophies of Education

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Grading

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- 100-90% = A
- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for 3 credits, you should plan to spend from 4 - 6 hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

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Non-Discrimination

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NTU Email Address

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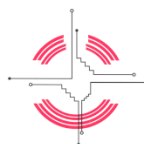
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate knowledge of federal income tax principles and procedures for corporations, partnerships, trusts, estates, and international transactions.	Student is unable to demonstrate knowledge	Student is able to demonstrate knowledge with a limitation	Student is able to demonstrate knowledge	Student is able to demonstrate thoroughly knowledge
Develop interpersonal skills, foster team effort with cooperative learning, and perform tax research to solve problems	Student is unable to develop, and cooperate to solve problems	Student is able to develop, cooperate to solve problems with a limitation	Student is able to develop, and cooperate to solve problems	Student is able to develop, and cooperate to solve problems very well
Fulfill the role of an informed citizen who understands the federal tax system	Student is unable to fulfill the role	Student is able to fulfill the role with a limitation	Student is able to fulfill the role	Student is able to fulfill the role very well
Demonstrate educated judgments about proposed legislative changes to the system and the effect of taxation on personal financial planning.	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate thoroughly
Work with the federal tax law in both an ethical and legal manner.	Student is unable to work in both an ethical and legal manner.	Student is able to work in both an ethical and legal manner with a limitation	Student is able to work in both an ethical and legal manner.	Student is able to work very well in both an ethical and legal manner.



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PO Box 849 • Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 302_ Intermediate Financial Accounting II

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

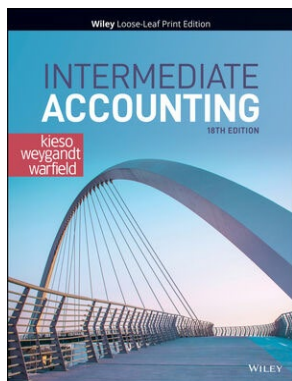
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times:

Meeting Hours and Online Hours:

Required Materials:



Intermediate Accounting, 18th Edition

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield

ISBN: 978-1-119-77889-9

Publisher: Wiley

Lab Fee (if applicable): NO

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301 w/a “C” or better

Course Description

Intermediate Accounting is a two-semester course series covering all aspects of financial accounting and reporting. Accounting 302 starts where Accounting 301 is ended. In this course, we will examine the underlying theory and objectives of financial accounting. We will look at the technical areas of Long-term

liabilities; Stockholders' Equity; Dilutive securities and earnings per share; Investments; Revenue Recognition; Deferred Taxes; Leases, Accounting Changes and Error Analysis, and the Statement of Cash Flows. This course will cover many of the foundational financial accounting topics incorporated into the CPA exam and will therefore be beneficial for those students who plan to sit for the uniform CPA exam eventually.

Student Learning Outcomes

At the end of the course students should be able to

1. Understand thoroughly the accounting cycle
2. Journalize and post transactions and adjustments
3. Address accounting errors properly
4. Comprehend the conceptual financial reporting framework and environment
5. Gain a detailed understanding of the Income Statement, Balance Sheet, and elements included in cash flows
6. Understand an appreciation of Generally Accepted Accounting Principles (GAAP),
7. Understand the affects that alternative methods of accounting have on the financial statements.
8. Capture many financial accounting topics

Course-level

Upper- level core course

Program-level

Batchelor of Science in Accounting

Co-curricular

Assessments

<i>Quizzes (10 @ 2.5 pts)</i>	<i>25</i>
<i>Writing Assignment</i>	<i>50</i>
<i>Exams (3 @ 100 pts)</i>	<i><u>300</u></i>
<i>Total Points</i>	<i>375</i>

There will be three exams given during the semester, two midterm exams and a final exam. The exams consist of multiple choice, short answer, and problems. There is **NO** provision for a make-up exam during the semester except in the event that a student has a **DOCUMENTED** university excused absence.

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Intro/Chapter 14: Long- term Liability	Reading & Homework Ch.14	Graded Assignments

2		Chapter 14: Long- term Liability	Reading& Homework Ch.14	Graded Assignments & Quiz
3		Chapter 15: Stockholders' Equity	Reading & Homework Ch.15	Graded Assignments & Quiz
4		Chapter 15: Stockholders' Equity	Reading & Homework Ch.15	Graded Assignments & Quiz
5		Chapter 16: Dilutive Securities and Earning per share	Review for Exam 1	Graded Assignments & Quiz
6		Chapter 16: Dilutive Securities and Earning per share Exam 1	Reading & Homework Ch.16	
7		Chapter 17: Investment	Reading & Homework Ch17	Graded Assignments & Quiz
8		Chapter 19: Accounting for Income Taxes	Reading & Homework Ch.18	Graded Assignments & Quiz
9		Spring Break		
10		Chapter 19: Accounting for Income Taxes	Reading & Homework Ch19	Graded Assignments & Quiz
11		Chapter 21: Accounting for Leases	Reading & Homework Ch.21 Review for Exam 2	Graded Assignments & Quiz
12		Chapter 21: Accounting for Leases Exam 2	Reading & Homework Ch.21	
13		Chapter 22: Accounting Changes Errors Analysis	Reading & Homework Ch.22	Graded Assignments & Quiz
14		Chapter 22: Accounting Changes Errors Analysis Case discussion	Reading & Homework Ch.22 Case analysis	Graded Assignments & Quiz Rubric Evaluation

15		Chapter 23: Statement of Cashflows	Reading & Homework Ch.23	Graded Assignments
16		Chapter 23: Statement of Cashflows	Reading & Homework Ch.22 Review for Final Exam	Graded Assignments
17		Final Exam		

Indigenous Philosophies of Education

Diné Philosophy of Education is rooted in efforts at NTU to indigenize Western education and is the centerpiece of NTU's mission. The philosophy is based on Blessing Way and Protection Way teachings that constitute Navajo ways of knowing. Blessing Way teachings help you live a good life and stay on a pathway of harmony and balance. Protection Way teachings protect you against life's imperfections, evil, and corruption. They help you cope with hardships and difficulties.

Diné Philosophy of Education aims to weave together Blessing and Protection Way teachings in ways that complement all of life around us. Through these teachings, individuals internalize Sa'2h Naagh17 Bik'eh H0zh==n: knowledge, balance, connectivity, and strength – glossed in Navajo as K'é. Sa'2h Naagh17 Bik'eh H0zh==n connects Blessing and Protection Way teachings to the four cardinal directions and a set of Life Principles:

- Nitsáhákees (intellect, imagination, critical thinking)
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- 79-70% = C
- 69-60% = D
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Instructor Drop

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Participation

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Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for 3 credits, you should plan to spend from 4-6 hours per week studying course materials and doing course assignments.

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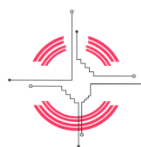
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date**COURSE RUBRIC & ASSESSMENTS**

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate an understanding thoroughly the accounting cycle and foundational financial accounting topics	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Journalize and post transactions and adjustments and address accounting errors properly.	Student is unable to journalize and address	Student is able to journalize and address with a limitation	Student is able to journalize and address	Student is able to journalize and address very well
Comprehend the conceptual financial reporting framework and environment, Generally Accepted Accounting Principles (GAAP) and various implications of the International Financial Reporting Standards (IFRS)	Student is unable to comprehend	Student is able to comprehend with a limitation	Student is able to comprehend	Student is able to comprehend very well

Demonstrate a detailed understanding of the Income Statement, Balance Sheet, and elements included in cash flows	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Identify the impact of alternative accounting methods on financial statements.	Student is unable to identify	Student is able to identify with a limitation	Student is able to identify	Student is able to identify



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Course # and Title: ACCT 455_ Federal Taxation II

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

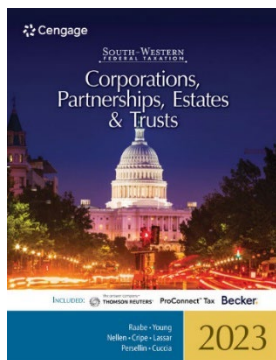
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



South-Western Federal Taxation 2023: Corporations, Partnerships, Estates and Trusts, 46th Edition

By: William A. Raabe, James C. Young, Annette Nellen, Brad Cripe, Sharon Lassar, Mark Persellin, Andrew D. Cuccia

ISBN:

(Intuit ProConnect Tax Online & RIA Checkpoint, 1 term Printed Access Card)

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 403 w/a “C” or better

Course Description

This course is designed to educate students on Federal Income Tax Law applying for C corporations, S corporations, limited liability companies, partnerships, and fiduciaries. The contents include general concepts, tax return preparation, and research methods. The primary objective of the course is to provide an understanding of the major tax issues relating to the Federal taxation of entities, including corporations, S-corporations and partnerships (pass-through entities), and fiduciaries (estates and trusts income tax).

Student Learning Outcomes

After the course, students have ability to

1. Identify and describe the fundamental concepts of the federal income tax system as applied to entities
2. Develop the ability to read and understand the tax law
3. Demonstrate an understanding the tax advantages and disadvantages of different forms of business organizations
4. Demonstrate understanding of the concept of gross income as it applies to partnerships and corporations, estates and trusts, and the qualifications for the various deductions and be able to compute them
5. Develop problem-solving skills related to entities and an awareness of ethical issues facing taxpayers and tax preparers in dealing with entity taxation

Course-level

Upper-level Core course
Program-level
 Batchelor degree
Co-curricular

Assessments

Participation 16@ 5 90
Homework 16@10 160
Quizzes/tests 12@10 120
Self-assessments 30
Exams (mid-term and final) 300
Total points **700**

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Introduction/ Syllabus	Reading & Homework	Graded Assignments
2		Chapter 1: Tax Research	Reading & Homework	Graded Assignments & Quiz
3		Chapter 2: Corporate Formations and Capital Structure	Reading & Homework	Graded Assignments & Quiz
4		Chapter 3: The Corporate Income Tax	Reading & Homework	Graded Assignments & Quiz
5		Exam 1		Exam
6		Chapter 4: Corporate Non-Liquidating Distributions	Reading & Homework	Graded Assignments & Quiz
7		Chapter 8: Consolidated Tax Returns	Reading & Homework	Graded Assignments & Quiz
8		Chapter 16: U.S. Taxation of Foreign-Related Transactions		Graded Assignments & Quiz
9		Exam 2		Exam
10		Chapter 9: Partnership Formation and Operation		
11		Chapter 10: Special Partnership issues	Reading & Homework	Graded Assignments & Quiz
12		Chapter 11: S-Corporations	Reading & Homework	Graded Assignments & Quiz

13		Exam 3		Exam
14		Chapter 14: Income Taxation of Trusts and Estates	Reading & Homework	Graded Assignments & Quiz
15		Chapter 14: Income Taxation of Trusts and Estates	Reading & Homework	Graded Assignments & Quiz
16		Review	Review	
17		Final Exam (Comprehensive)		Exam

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Attendance

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Instructor Drop

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Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for X credits, you should plan to spend from Y-Z hours per week studying course materials and doing course assignments.

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Course Rubric(s) and Assessments

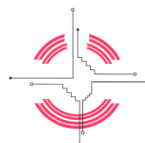
See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Identify and describe the fundamental concepts of the federal income tax system as applied to entities	Student is unable to identify	Student is able to identify with alimitation	Student is able to identify	Student is able to identify clearly
Develop the ability to read and understand the tax law	Student is unable to develop	Student is able to develop with a limitation	Student is able to develop	Student is able to develop very well
Demonstrate an understanding the tax advantages and disadvantages of different forms of business organizations	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate clearly

Demonstrate an understanding the concept of gross income as it applies to partnerships and corporations, estates and trusts, and the qualifications for the various deductions and be able to compute them	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate clearly
Develop problem solving skills related to entities and an awareness of ethical issues facing taxpayers and tax preparers in dealing with entity taxation	Student is unable to develop	Student is able to develop with a limitation	Student is able to develop	Student is able to develop very well



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Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 353_ Cost Accounting

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

Office:

E-mail: lnguyen@navajotech.edu

Phone/cell:

Office Hours:

Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times:

Meeting Hours and Online Hours:

Required Materials:



Cost Management, 5th edition

By Don R. Hansen, Maryanne M. Mowen, Dan L. Heitger

eBook ISBN-13: 9780357709658

Online Homework Platform—CengageNOWv2

ISBN-13: 9780357141113

Lab Fee (if applicable): NO

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Course Prerequisites: ACCT 2110, ACCT 2112 & ACCT 2120 w/a “C” or better

Course Description

The cost accounting system provides valuable information for management planning and control. A firm can avoid costly errors in decision-making with an adequately designed cost accounting system which can become more cost-efficient in competition in product markets. This course is designed to provide knowledge of the development and use of cost accounting information for inventory valuation, income determinations, and cost control. This course exposes students to recent advances in cost accounting and highlights essential inputs into the design of cost systems through a number of case studies supplemented by lectures.

Student Learning Outcomes

Upon successfully completing this course, students will be able to

1. Clarify the uses of cost accounting information within an organization
2. Apply principles of cost accounting in appropriate circumstances
3. Understand the problem of cost assignment and the different cost assignment methods and apply the appropriate method
4. Apply budgeting processes and a standard costing process.
5. Apply various activity- and strategic-based costing processes.
6. Analyze the role of cost information in a variety of management decisions such as pricing, product mix, improving productivity, product design, and performance measurement.
7. Use well-developed critical thinking and problem-solving skills

Course-level

Upper-level core course

Program-level

Bachelor of Science in Accounting

Co-curricular**Assessments**

<i>Participation: 16@ 5</i>	<i>90</i>
<i>Quizzes/tests: 10@10</i>	<i>100</i>
<i>HomeWorks: 12@10</i>	<i>120</i>
<i>Portfolio:</i>	
<i>Group Projects with rubrics:</i>	<i>50</i>
<i>Midterm Exam</i>	<i>150</i>
<i>Final Exam</i>	<i><u>150</u></i>
<i>Total points</i>	<i>660</i>

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Introduction/ Syllabus Chapter 1: Introduction to cost management	Reading Ch1 Homework Ch1	Pre assessment Quiz 1
2		Chapter 2: Basic cost management concepts	Reading Ch2 Homework Ch2	Quiz 2 Graded Assignment
3		Chapter 3: Cost behavior and forecasting	Reading Ch3 Homework Ch3	Quiz 3 Graded Assignment
4		Chapter 5: Product and service costing job-order system	Reading Ch5 Homework Ch5	Quiz 4 Graded Assignment
5		Chapter 5: Product and service costing job-order system (Continue) Include under-/overapplied overhead and disposition of overhead variances (from Chapter 4)	Reading Ch4 &5 Homework Ch 4&5	Quiz 5 Graded Assignment

6		Review for Midterm Exam	Practice Exam	Exam
7		Midterm Exam		
8		Chapter 6: Process Costing	Reading Ch 6 Homework Ch 6	Quiz 6 Graded Assignment
9		Chapter 6: Process Costing	Reading Ch 6 Homework Ch 6	Graded Assignment
10		Chapter 7: Allocating costs of support departments and joint products	Reading Ch 7 Homework Ch 7	Quiz 7 Graded Assignment
11		Chapter 7: Allocating costs of support departments and joint products	Reading Ch 7 Homework Ch 7	Graded Assignment
12		Chapter 8: Budgeting for planning and control	Reading Ch 8 Homework Ch 8	Quiz 8 Graded Assignment
13		Chapter 9: Standard costing: A functional-based control approach	Reading Ch 9 Homework Ch 9	Quiz 9 Graded Assignment
14		Chapter 14: Quality and Environmental cost management	Reading Ch 14 Homework Ch 14	Quiz 10
15		Group Project		Group project with rubric evaluation
16		Review for Final Exam	Practice Exam	Self-assessment Portfolio
17		Final Exam (in class)		Final Exam

Indigenous Philosophies of Education

Diné Philosophy of Education is rooted in efforts at NTU to indigenize Western education and is the centerpiece of NTU's mission. The philosophy is based on Blessing Way and Protection Way teachings that constitute Navajo ways of knowing. Blessing Way teachings help you live a good life and stay on a pathway of harmony and balance. Protection Way teachings protect you against life's imperfections, evil, and corruption. They help you cope with hardships and difficulties.

Diné Philosophy of Education aims to weave together Blessing and Protection Way teachings in ways that complement all of life around us. Through these teachings, individuals internalize Sa'2h Naagh17 Bik'eh H0zh==n: knowledge, balance, connectivity, and strength – glossed in Navajo as K'é. Sa'2h Naagh17 Bik'eh H0zh==n connects Blessing and Protection Way teachings to the four cardinal directions and a set of Life Principles:

- Nitsáhákees (intellect, imagination, critical thinking)
- Nahat'á (preparation, self-reliance, motivation)
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Grading

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- 100-90% = A
- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for 3 credits, you should plan to spend from 4-6 hours per week studying course materials and doing course assignments.

Academic Integrity

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NTU Email Address

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Course Rubric(s) and Assessments

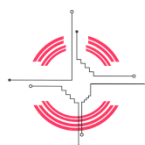
See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Outs.)	Unsatisfactory	Emerging	Proficient	Exemplary
Clarify the uses of cost accounting information within an organization	Student is unable to clarify	Student is able to clarify with a limitation	Student is able to clarify	Student is able to clarify very well
Apply principles of cost accounting in appropriate circumstances	Student is unable to apply	Student is able to apply with a limitation	Student is able to apply	Student is able to apply very well

Demonstrate knowledge the problem of cost assignment and the different cost assignment methods and apply the appropriate method	Student is unable to demonstrate and apply	Student is able to demonstrate and apply with a limitation	Student is able to demonstrate and apply	Student is able to demonstrate and apply very well
Apply budgeting processes and a standard costing process	Student is unable to apply	Student is able to apply a little	Student is able to apply	Student is able to apply very well
Apply various activity- and strategic-based costing processes.	Student is unable to apply	Student is able to apply a little	Student is able to apply	Student is able to apply very well
Analyze the role of cost information in a variety of management decisions such as pricing, product mix, improving productivity, product design, and performance measurement.	Student is unable to analyze	Student is able to analyze with a limitation	Student is able to analyze	Student is able to analyze very well
Use well-developed critical thinking and problem-solving skills	Student is unable to use the skills	Student is able to use the skills a little	Student is able to use the skills	Student is able to Use the skills very well



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Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 405_ Accounting for nonprofit and government entities

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

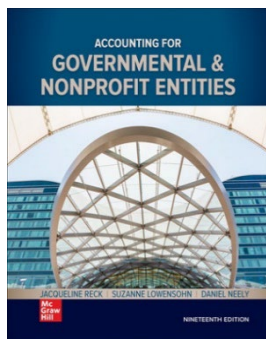
Office Hours:

Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



1. Accounting for Governmental & Nonprofit Entities, 19th Edition

By Jacqueline Reck, Suzanne Lowensohn, and Daniel Neely

ISBN10: 1260809951, ISBN13: 9781260809954

Publisher: McGraw Hill

The text for this course must include the Digital Access code. When you order or purchase, make sure that you will receive a code immediately rather than through the mail.

2. Instructions City of Smithville, 19th Edition

By Reck, J., Lowensohn, S. & Wilson, E

The Computerized Problem software is downloaded from the Online Learning

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301 & ACCT 351 w/a “C” or better

Course Description

This course provides accounting knowledge for governmental and nonprofit entities, including all main accounting tasks, financial reporting, and related issues such as ethics and professional standards. The course provides a dual-track accounting approach, which offers students opportunities to analyze transactions in a governmental entity and track its effects on financial statements. The contents are grouped into three parts: part one is accounting for state and local government, part 2 covers accountability for public funds, and part 3 focuses on not-for-profit organizations. It also updates the accounting regulations for governmental and nonprofit entities from FASB, GASB, American Institute of Certified Public Accountants, Federal Accounting Standards Advisory Board, Internal Revenue Service, Office of Management and Budget, and Government Accountability Office.

The optional City of Smithville Continuous Computerized Problems is a teaching tool for students to apply knowledge and develop critical thinking and problem-solving skills.

Student Learning Outcomes/ Objectives

After completion the course, students have ability to

1. Demonstrate principles of accounting for governmental and not-for-profit entities
2. Identify the differences and similarities in accounting for state and local governments, the federal government, and not-for-profit organizations.

3. Apply the different objectives, the basis of accounting, and the measurement focuses used for each set of financial statements in the government financial reporting model and the related standards.
4. Apply knowledge of fund accounting and budgetary accounting
5. Develop critical thinking and problem-solving skills when dealing with accounting issues for Governmental & Nonprofit Entities

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

Participation 16@ 5 90

Homework 16@10 160

Quizzes/tests 12@10 120

Self-assessments

Portfolio

Exams (mid-term and final) 300

670

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Introduction/ Syllabus/ Learning method Pre-Test of governmental accounting knowledge Ch1: Intro to Accounting and Financial Reporting	Reading Ch1 & Homework Ch1	Pre-test
2		Ch 2: Principles of Accounting and Financial Reporting	Reading Ch2 & Homework Ch2	Graded Assignments & Quiz
3		Ch 3: Governmental Operating Statement Accounts	Reading Ch3 & Homework Ch3	Graded Assignments & Quiz
4		Ch 4: Accounting for Governmental Operating Activities	Reading Ch4 & Homework Ch4	Graded Assignments & Quiz
5		Ch 5: Accounting for Capital Assets and Capital Projects Ch6: Accounting for General Long-term Liabilities and Debt Service	Reading Ch5 &6 & Homework Ch5&6	Graded Assignments

6		Ch 7: Accounting for Business-type Activities of State and Local Governments	Reading Ch7 & Homework Ch7	Graded Assignments & Quiz
7		Ch 8: Accounting for Fiduciary Activities – Agency and Trust Funds	Reading Ch8 & Homework Ch8	Graded Assignments & Quiz
8		Midterm Exam	Review for Exam Exam practice	Exam
9		Ch 9: Financial Reporting of State and Local Governments	Reading Ch9 & Homework Ch9	Graded Assignments & Quiz
10		Ch 10: Analysis of Governmental Financial Performance	Reading Ch10 & Homework Ch10	Graded Assignments
11		Ch 11: Auditing of Governmental and Not-for-Profit Organizations	Reading Ch11 & Homework Ch11	Graded Assignments & Quiz
12		Ch 12: Budgeting and Performance Management	Reading Ch12 & Homework Ch12	Graded Assignments & Quiz
13		Ch 13: Accounting for Not-for-Profit Organizations	Reading Ch13 & Homework Ch13	Graded Assignments & Quiz
14		Ch 14: Not-for-Profit Organizations – Regulatory, Taxation, and Performance Issues	Reading Ch14 & Homework Ch14	Graded Assignments & Quiz
15		Ch 15 Accounting for Colleges and Universities	Reading Ch15 & Homework Ch15	Graded Assignments & Quiz
16		Ch 17: Accounting and Reporting for the Federal Government	Review for Exam Exam practice	Self-assessments Portfolio
17		Final Exam		Exam

Indigenous Philosophies of Education

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Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

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Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

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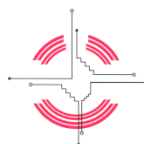
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate principles of accounting for governmental and not-for-profit entities	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Identify the differences and similarities in accounting for state and local governments, the federal government, and not-for-profit organizations.	Student is unable to identify	Student is able to identify some	Student is able to identify	Student is able to identify fully and clearly
Apply the different objectives, the basis of accounting, and the measurement focuses used for each set of financial statements in the government financial reporting model and the related standards.	Student is unable to apply	Student is able to apply a little	Student is able to apply	Student is able to apply very well
Apply knowledge of fund accounting and budgetary accounting	Student is unable to apply	Student is able to apply a little	Student is able to apply	Student is able to apply very well
Develop critical thinking and problem-solving skills when dealing with accounting issues for Governmental & Nonprofit Entities	Student is unable to develop	Student is able to develop the skills a little	Student is able to develop the skills	Student is able to develop the skills very well



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Course # and Title: ACG 451_ Auditing Theory & Practices

Credit Hours: 3

Semester: Fall 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

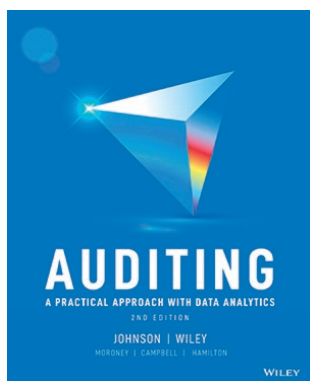
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Auditing: A Practical Approach with Data Analytics, 2nd Edition

ISBN-13: 978-111978599, ISBN-10: 1119785995

(The textbook may be in hard copy or e-book format. Purchasing eBook using with WileyPlus is highly recommended)

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 302 & ACCT 351 w/a “C” or better

Course Description

This course is an introduction to auditing that provides principles and practices used by internal auditors and public accountants in examining financial statements and supporting data, particularly emphasizing in auditing assets and liabilities. Students will learn how to gather, summarize, analyze and interpret the data

in financial statements and how to verify the fairness of the information provided. The course also covers the topics of ethical and legal considerations in auditing.

Student Learning Outcomes

After the course, students have ability to

1. Discuss the basic concepts underlying assurance services (materiality, audit risk, and audit evidence), including audits of financial statements and systems of internal
2. Apply audit and assurance concepts to the individual component cycles of an audit (i.e., cash, revenue, inventory, etc.)
3. Define the role of an auditor, and compare it with the role of a practitioner providing non-audit services
4. Explain the different types of reports issued in connection with various assurance services
5. Describe the various levels of liability associated with assurance services
6. Utilize basic data & analytics techniques to assist in the delivery of assurance services
7. Developed critical thinking and problem-solving skills

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

<i>Participation</i>	<i>16@ 5</i>	<i>90</i>
<i>Homework</i>	<i>16@10</i>	<i>160</i>
<i>Quizzes/tests</i>	<i>12@10</i>	<i>120</i>
<i>Self-assessments</i>		<i>30</i>
<i>Exams (mid-term and final)</i>	<i>300</i>	
	700	

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Intro/Chapter 1: Introduction and Overview of Audit and Assurance	Reading & Homework	Graded Assignments
2		Chapter 2: Professionalism and Professional Responsibilities	Reading & Homework	Graded Assignments & Quiz
3		Chapter 3: Risk Assessment Part I: Audit Risk and Audit Strategy	Reading & Homework	Graded Assignments & Quiz
4		Chapter 4: Risk Assessment Part II: Understanding the Client	Reading & Homework	Graded Assignments & Quiz

5		Chapter 5: Audit Evidence Exam 1	Reading & Homework	Graded Assignments
6		Chapter 6: Gaining an Understanding of the Client's System of Internal Control	Reading & Homework	Graded Assignments & Quiz
7		Chapter 7: Audit Data Analytics	Reading & Homework	Graded Assignments & Quiz
8		Chapter 8: Risk Response: Performing Tests of Controls		Graded Assignments & Quiz
9		Chapter 9: Risk Response: Performing Substantive Procedures	Reading & Homework	Graded Assignments & Quiz
10		Chapter 10: Risk Response: Evaluating Audit Data Analytics and Audit Sampling for Substantive Tests Exam 2	Reading & Homework	Graded Assignments
11		Chapter 11: Auditing the Revenue Process	Reading & Homework	Graded Assignments & Quiz
12		Chapter 12: Auditing the Purchasing and Payroll Processes	Reading & Homework	Graded Assignments & Quiz
13		Chapter 13: Auditing Various Balance Sheet Accounts (and Related Income Statement Accounts)	Reading & Homework	Graded Assignments & Quiz
14		Chapter 14: Completing the Audit	Reading & Homework	Graded Assignments & Quiz
15		Chapter 15: Reporting on the Audit	Reading & Homework	Graded Assignments & Quiz
16		Review	Review	
17		Final Exam		

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Instructor Drop

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Participation

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Study Time

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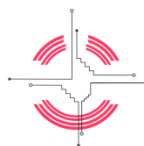
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Discuss the basic concepts underlying assurance services (materiality, audit risk, and audit evidence), including audits of financial statements and systems of internal	Student is unable to discuss the basic concepts	Student is able to discuss only one or two basic concepts	Student is able to discuss some basic concepts	Student is able to discuss all basic concepts
Apply audit and assurance concepts to the individual component cycles of an audit (i.e., cash, revenue, inventory, etc.)	Student is unable to apply audit and assurance concepts	Student is able to apply some audit and assurance concepts	Student is able to apply most of audit and assurance concepts	Student is able to apply all audit and assurance concepts
Define the role of an auditor, and compare it with the role of a practitioner providing non-audit services	Student is unable to define the role and compare	Student is able to define and compare a little	Student is able to define the role and compare	Student is able to define clearly and compare
Explain the different types of reports issued in connection with various assurance services	Student is unable to explain	Student is able to explain a little	Student is able to explain	Student is able to explain clearly
Describe the various levels of liability associated with assurance services	Student is unable to describe	Student is able to describe a little	Student is able to describe	Student is able to describe clearly
Utilize basic data & analytics techniques to assist in the delivery of assurance services	Student is unable to utilize	Student is able to utilize a little	Student is able to utilize	Student is able to utilize very well
Develop critical thinking and problem-solving skills	Student is unable to develop the skills	Student is able to develop the skills a little	Student is able to develop the skills	Student is able to develop the skills very well



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Course # and Title: ACCT380_ Topics in Accounting

Credit Hours: 3

Semester: Fall 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:

This course will use various materials which will be listed in each class topics at the time. They will be chapters in textbooks, journal articles, active research, case studies, and computer simulations.

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301 & ACCT 302 w/a "C" or better

Course Description

This course is designed to examine selected current topics in accounting. This advanced accounting course presents topics not covered in detail in other program courses and explores selected topics in greater depth. Topics might include the Regulation Impacting Accounting, Historical Development of Theory and Practice, Risk Management and Accounting, critical issues in accounting and finance, etc... The current changes in pronouncements of the AICPA, FASB, GASB, and SEC and their effects on the accounting environment will be updated and discussed. Topics in the course may change each semester, and various

materials and learning tools are used, such as textbooks, journal articles, active research, case studies, and computer simulations. This course will be delivered as a series of seminars including from 5 to 7 topics rather than a traditional schedule.

Student Learning Outcomes

After the course, students have ability to

1. Demonstrate the knowledge of theory and changes in practice in accounting and finance
2. Recognize the impacts of regulations on accounting
3. Determine risks in management and accounting exposure
4. Demonstrate the current changes in pronouncements of AICPA, FASB, GASB, and SEC and their effects on the accounting environment
5. Develop critical thinking and problem-solving skills

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

Participation 16@ 5 90

Homework 12@30 360

Self-assessments

Portfolio

Exams (mid-term and final) 300

750

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Introduction		
2		Topic 1: The Contemporary Business Environment	Reading & Discussion	Graded Assignments
3		Case analysis and or/ a report topic 1	Homework	Graded Assignments
4		Topic 2: Regulation Impacting Accounting	Reading & Discussion	Graded Assignments
5		Case analysis and or/ a report topic 2	Homework	Graded Assignments
6		Topic 3: Risk Management and Accounting	Reading & Discussion	Graded Assignments
7			Homework	Graded Assignments

		Case analysis and or/ a report topic 3		
8		Midterm Exam	Individual Case analysis/ or report	Rubric evaluation
9		Topic 4: External Reporting Issues	Reading & Discussion	Graded Assignments
10		Case analysis and or/ a report topic 4	Homework	Graded Assignments
11		Topic 5: Internal control Issues	Reading & Discussion	Graded Assignments
12		Case analysis and or/ a report topic 5	Homework	Graded Assignments
13		Topic 6: Internal Planning and Measuring tool	Reading & Discussion	Graded Assignments
14		Case analysis and or/ a report topic 6	Homework	Graded Assignments
15		Topic 7: New technology in accounting and finance	Reading & Discussion	Graded Assignments
16		Case analysis and or/ a report topic 7		Self-assessments Portfolio
17		Final Exam	Group presentation Individual report	Rubric evaluation

Indigenous Philosophies of Education

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Diné Philosophy of Education aims to weave together Blessing and Protection Way teachings in ways that complement all of life around us. Through these teachings, individuals internalize Sa'2h Naagh17 Bik'eh H0zh==n: knowledge, balance, connectivity, and strength – glossed in Navajo as K'é. Sa'2h Naagh17 Bik'eh H0zh==n connects Blessing and Protection Way teachings to the four cardinal directions and a set of Life Principles:

- Nitsáhákees (intellect, imagination, critical thinking)
- Nahat'á (preparation, self-reliance, motivation)
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Grading

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- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for X credits, you should plan to spend from Y-Z hours per week studying course materials and doing course assignments.

Academic Integrity

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Course Rubric(s) and Assessments

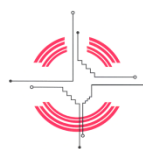
See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate the knowledge of theory and changes in practice in accounting and finance	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well

Recognize the impacts of regulations on accounting	Student is unable to recognize	Student is able to recognize with a limitation	Student is able to recognize	Student is able to recognize very well
Determine risks in management and accounting exposure	Student is unable to determine	Student is able to determine with a limitation	Student is able to determine	Student is able to determine very well
Demonstrate the current changes in pronouncements of AICPA, FASB, GASB, and SEC and their effects on the accounting environment	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Develop critical thinking and problem-solving skills	Student is unable to develop skills	Student is able to develop skills with a limitation	Student is able to develop skills	Student is able to develop the skills very well



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Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 483_ Financial Statement Analysis

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

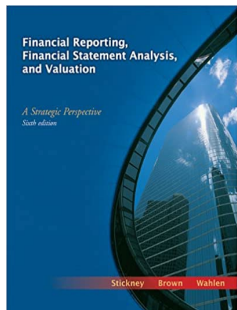
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Financial Reporting and Statement Analysis – A Strategic Perspective, 6th edition
by Stickney, Brown, and Wahlen, Thomson/South-Western.
ISBN: 0-324-30295-9.

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301 & ACCT 302 w/a “C” or better

Course Description

This course provides a framework to analyze and interpret financial statements to evaluate firm performance and equity. The system integrates critical concepts from accounting, finance, economics, and business strategy and applies them to financial decision-making. The course focuses on teaching students to interpret numbers in financial statements and recognize the role of financial statement analysis and its usefulness and limitations in the evaluation of a firm or the prediction of its future. Students have opportunities to explore public sources of financial information used in capital markets, contemporary forecasting and valuation techniques used by practitioners, and evidence from academic research. When completing, the student can forecast a firm's future financial performance, including revenues, earnings, asset balances, and free cash flows. The knowledge and skills acquired in this course are relevant to students planning a career in accounting, the financial industry, consulting, or general management.

Student Learning Outcomes

After completion the course, students have ability to

1. Read and analyze basic financial statements, including the balance sheet, the income statement, the statement of cash flows, shareholder's equity, and footnotes, information reported in 10--K filings
2. Use vertical and horizontal common-size analysis, trend analysis, ratio analysis, and industry comparisons to analyze and interpret a company's financial health

3. Analyze and interpret the effects of different accounting methods and management disclosures on financial statement analysis.
4. Demonstrate the understanding of accounting errors (either intentional manipulation by management or unintentional mistakes) and their impact on reported income and the book value of equity.
5. Developed problem-solving and critical thinking skills

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

Participation 16@ 5 90

Group project 1@200 100

Case study 5@50 250

Self-assessments

Portfolio

Exams (mid-term and final) 300

740

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Introduction	Reading Ch. 1	Pre-assessment quiz
2		Segment disclosure Industry analysis	Reading Ch. 1	
3		Profitability (Dupont) analysis ROE, ROA, ROIC	Reading Ch.4	Graded Assignments
4		Ratio analysis	Case study due: <i>Electrona Corporation</i>	Graded Assignments
5		SCF: preparation and analysis	Reading Ch.3 Practice problems Ch3	Graded Assignments

			Discussion: Three examples of SCF	
6		DCF valuation Pro forma I	Reading Ch. 10 Practice problems Ch10 Discussion: Movie Night Inc. Pro Forma	Graded Assignments
7		Pro forma II Review on Inventory & Leases	Reading Ch. 7 Case study due: <i>Royal Caribbean</i>	Graded Assignments
8		Prepare for Individual case analysis Q&A	Case Analysis	
9		Midterm Exam:	Individual case due	Rubric Evaluation
10		Spring Break		
11		Earnings quality and earnings management I: Accounting methods and Estimates	Discussion: <i>Harnischfeger</i> Practice problems Ch.7	Graded Assignments
12		Earnings quality and earnings management II: revenue and expense recognition	Reading Ch. 7 Practice problems Ch.7	Graded Assignments
13		Securitization of Account Receivable	Reading Ch.8 Practice problems Ch.8	Graded Assignments
14		Credit risk analysis (ratio and pro forma)	Reading Ch.5 Practice problems Ch.8 Case study due: <i>Bishay Industries</i>	Graded Assignments
15		Credit risk analysis (ratio and pro forma)	Reading Ch.5 Practice problems Ch.8	Graded Assignments
16		Prepare for project presentation.	PPTs preparation Presentation practice	Group grade
17		Final Exam	Final project presentation	Rubric Evaluation

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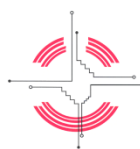
Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Out.)	Unsatisfactory	Emerging	Proficient	Exemplary
Read and analyze basic financial statements, including balance sheet, the income statement, statement of cash flows, shareholder's equity, and footnotes, information reported in 10--K filings	Student is unable to read and analyze	Student is able to read and analyze with a limitation	Student is able to read and analyze	Student is able to read and analyze very well
Use vertical and horizontal common-size analysis, trend analysis, ratio analysis, and industry comparisons to analyze and interpret a company's financial health	Student is unable to use	Student is able to use with a limitation	Student is able to use	Student is able to use the analysis very well
Analyze and interpret the effects of different accounting methods and management disclosures on financial statement analysis.	Student is unable to analyze	Student is able to analyze with a limitation	Student is able to analyze	Student is able to analyze very well
Demonstrate the understanding of accounting errors (either intentional manipulation by management or unintentional mistakes) and their impact on reported income and the book value of equity.	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Developed problem-solving and critical thinking skills	Student is unable to develop	Student is able to develop a little	Student is able to develop	Student is able to Develop very well



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Course # and Title: ACCT 370_ Accounting Internship

Credit Hours: 3

Semester: Summer 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times:

Meeting Hours and Online Hours:

Required Materials:

No required materials to purchase. Students will use forms & documents provided by faculty advisor, academic advisor, and internship advisor.

Lab Fee (if applicable): NO

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301 & ACCT 302 w/a "C" or better

Course Description

The integration of the classroom and the world beyond is critical for students' success. The internships provide students with a unique opportunity to have a practical experience tied to academic learning. Students at NTU are encouraged to participate in as many internship opportunities as possible and may earn up to three (6) credits for these experiences. Students are fully supported by an integrated team of a faculty advisor, academic advisor, and internship advisor.

To do the internship, undergraduate students must have completed 24 credit hours in business, including their 300-courses in accounting. The internship part II plan to help students apply deeply accounting knowledge in real world.

Student Learning Outcomes

At the end of the course, students should be able to

1. Apply academic learning to workplace practices.
2. Identify the aspect of accounting best match their interests and future work assignments.
3. Demonstrate good attitudes toward work in the field of accounting.
4. Practice and develop professional skills, such as oral, written, and interpersonal communications, use of technology and analytical tools, and working in teams that will improve performance in subsequent courses

Course-level

Accounting Elective upper level

Nitsahakees

Nahat'a

Íiná

Siihasin

Program-level

Batchelor of Science in Accounting

Co-curricular

Assessments

<i>Weekly report 12@ 10</i>	<i>120</i>
<i>Monthly report & meeting 3@ 50</i>	<i>150</i>
<i>Final report</i>	<u><i>300</i></u>
	<i>570</i>

Besides the efforts in the workplace, student interns must complete the following:

- *Weekly reflections, in writing and submitted electronically.*

The purpose of reflections is to ensure that the student continually reviews and assesses their experiences.

The students should answer following questions:

- Do you feel prepared for the work?
- Are you being used effectively?
- Are you learning?
- What projects are you working on?

Weekly reflection should be emailed to the faculty advisor weekly (by Sunday night). Any late submissions will result in a reduction of your grade.

- *Monthly report & meetings with the faculty advisor throughout the semester*

The purpose of frequent faculty-student meetings is to assure that the student is progressing well in the internship and reflecting thoughtfully and honestly about the experience. Suppose the internship is not fulfilling the student's expectations. In that case, the faculty advisor can use the meetings to help the student

cope with unexpected occurrences and appreciate the experience for the learning it provides. It is your responsibility to set up a monthly one-on-one meeting with me during May, Jun, and July (face-to face or via zoom).

- *A comprehensive paper on the experience*

The purpose of the paper is to assure that the student uses the internship experience to advance his or her knowledge, understanding, and education. The paper should be relatively short (no more than ten pages).

The paper should explain:

- ✓ A description of the organization (including organizational history, size, mission, vision, products/services, industry, etc.)
- ✓ Your role in the organization, your typical schedule and the type of work you did
- ✓ Strengths and weaknesses of the organization or department
- ✓ How effectively did the organization use staff, including student interns?
- ✓ What were your major learning experiences, and which were most valuable? What skill sets did you develop?
- ✓ How could the organization have provided a better environment for learning?
- ✓ How prepared were you for the internship?
 - Explanation of ways that courses and other experiences contributed positively or negatively to the internship experience
 - Identification of knowledge or skills gaps that were evident during the internship experience
 - Identification of additional courses or other experiences that might help to fill knowledge or skills gaps that have been observed
- ✓ What skill sets did you NOT develop as well as you would have liked? Why not? How might you improve your skills in these areas?
- ✓ What difficulties and or surprises did you encounter during your internship? How might the organization alter its policies or practices in a cost-effective way to better achieve its goals?
- ✓ Include at least three "Pointers for Future Interns". What would you tell a student who had never done an internship before?

The final report must be the student's original work covered by the Academic Integrity Code (see below). If appropriate, the paper will include a work portfolio to assure that the student completes and accumulates materials that will demonstrate their accomplishments and competencies to potential employers. The nature and quantity of work to be included in the portfolio depends on the specifics of the internship work. If there is an issue of confidentiality with the work performed, it will be taken into consideration.

Course Schedule (for synchronous/ asymmetric online)

Week	Date	Class Topics	Assignments/ Reading Due	Assessments
1		Week 1 Experiences	Weekly Report 1	Graded Assignments
2		Week 2 Experiences	Weekly Report 2	Graded Assignments

3		Week 3 Experiences	Weekly Report 3	Graded Assignments
4		Week 4 Experiences	Weekly Report 4 Monthly Meeting & Report 1	Graded Assignments
5		Week 5 Experiences	Weekly Report 5	Graded Assignments
6		Week 6 Experiences	Weekly Report 6	Graded Assignments
7		Week 7 Experiences	Weekly Report 7	Graded Assignments
8		Week 8 Experiences	Weekly Report 8 Monthly Meeting & Report 2	Graded Assignments
9		Week 9 Experiences	Weekly Report 9	Graded Assignments
10		Week 10 Experiences	Weekly Report 10	Graded Assignments
11		Week 11 Experiences	Weekly Report 11	Graded Assignments
12		Week 12 Experiences	Weekly Report 12 Monthly Meeting & Report 3 Comprehensive paper	Graded Assignments

Notes: This schedule is applied for students who plan to do an internship in three months. It may be changed depending on the time length of the internship (two, three, or four months). However, students must ensure an internship at least 200 hours in any case.

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Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For this course, students should plan to spend from 15 to 40 hours per week doing internship tasks at the firms and course assignments depending on part-time or full-time internship and the time length. Students need to identify at the beginning.

Academic Integrity

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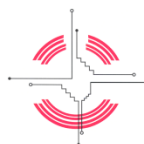
You must use your NTU email address for all communications with faculty and staff.

Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date**COURSE RUBRIC & ASSESSMENTS**

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Apply academic learning to workplace practices.	Student is unable to apply	Student is able to apply with a limitation	Student is able to apply	Student is able to apply very well
Identify the aspect of accounting best match their interests.	Student is unable to identify	Student is able to identify but not quite sure	Student is able to identify	Student is able to identify clearly
Demonstrate good attitudes toward work in the field of accounting.	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate clearly
Practice and develop professional skills, such as oral, written, and interpersonal communications, use of technology and analytical tools, and working in teams that will improve performance in subsequent courses	Student is unable to practice and develop	Student is able to practice and develop with a limitation	Student is able to practice and develop	Student is able to practice and develop very well



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<http://www.navajotech.edu>

Tel: (505) 387-7401

Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 458_ Accounting Data Analytics

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

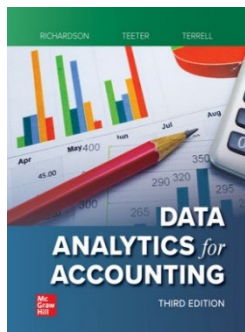
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:

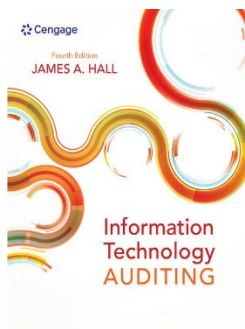


Data Analytics for Accounting, 3rd Edition

By Vernon Richardson and Ryan Teeter and Katie Terrell

ISBN10: 1264444907

ISBN13: 9781264444908



Information Technology Auditing, 4th Edition

by James A. Hall

ISBN-13: 9781305985384

ISBN-13: 9781133949886

Lab Fee (if applicable): Yes

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301, ACCT 302, & ACCT 351 w/a C or better

Course Description

This course is designed as a hands-on approach to demonstrating how data analytics is used by accounting and tax professionals. Students have opportunities to practice using popular data analytics tools in the accounting profession. Learners can develop critical thinking in using data to improve business performance, create opportunities, create risks, and expose some of the most common business intelligence software packages currently used in organizations.

Student Learning Outcomes

After the course, students have ability to

1. Explain the role of data analytics in accounting and business
2. Explain the IMPACT model and its application to address accounting, auditing, and tax issues.
3. Demonstrate knowledge in using data software tools (e.g., Excel, Tableau, Power BI...) to manage data, perform analyses and identify some of the most used Generalized Audit Software for data extraction and analysis.
4. Use visualization to communicate effectively.
5. Explain how data analytics apply in tax, accounting, auditing, managerial accounting, and financial accounting to find patterns, errors, and anomalies and find insights valuable to decision making
6. Describe the controls and audit issues related to computer operations
7. Describe and demonstrate different types of test approaches used to gather insights into decision making

Course-level

Upper level

Program-level

Batchelor

Co-curricular

Assessments

<i>Participation</i>	<i>16@ 5</i>	<i>90</i>
<i>Homework</i>	<i>16@10</i>	<i>160</i>
<i>Quizzes/tests</i>	<i>12@10</i>	<i>120</i>
<i>Self-assessments</i>		
<i>Portfolio</i>		
<i>Exams (mid-term and final)</i>		<u><i>300</i></u>
Total points		700

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		Introduction		
2		Data Analytics for Accounting/Tax and Identifying the Questions	Reading Ch1(book 1) Assignment Ch1	Quiz 1
3		Master the Data	Reading Ch2 (book 1) Assignment Ch22	Graded Assignments & Quiz 2
4		Performing the Test Plan and Analyzing the Results	Reading Ch3 (book 1) Assignment Ch 3	Quiz 3
5		Communicating Results and Visualizations	Reading Ch4 (book 1) Assignment Ch 4	Graded Assignments
6		The Modern Accounting Environment	Reading Ch5 (book 1) & Assignment Ch5	Graded Assignments & Quiz
7		Review Project assigned	Practice Exam	
8		Midterm Exam		Exam
9		Managerial Analytics	Reading Ch7 (book 1) & Assignment Ch7	Graded Assignments & Quiz
10		Financial Statement Analytics	Reading Ch8(book 1) & Assignment Ch8	Graded Assignments
11		Financial Statement Analytics	Reading Ch8	Graded Assignments & Quiz
12		Audit Data Analytics	Reading Ch 6 (book 1) & Assignment Ch6 Reading Ch 1& 2 (book 2)	Graded Assignments & Quiz
13		Audit Data Analytics	Reading Ch 6 (book 1) & Assignment Ch6 Reading Ch 1& 2 (book 2)	Graded Assignments & Quiz
14		Tax Analytics	Reading Ch9 (Book 1) Assignment Ch9	Tax Analytics
15		Order-to-Cash Process	Reading Ch10& Assignment Ch10	Graded Assignments & Quiz
16		Review	Exam Practice Project Due	Self-Assessment Portfolio
17		Final Exam		Exam

Indigenous Philosophies of Education

Diné Philosophy of Education is rooted in efforts at NTU to indigenize Western education and is the centerpiece of NTU's mission. The philosophy is based on Blessing Way and Protection Way teachings that constitute Navajo ways of knowing. Blessing Way teachings help you live a good life and stay on a pathway of harmony and balance. Protection Way teachings protect you against life's imperfections, evil, and corruption. They help you cope with hardships and difficulties.

Diné Philosophy of Education aims to weave together Blessing and Protection Way teachings in ways that complement all of life around us. Through these teachings, individuals internalize Sa'2h Naagh17 Bik'eh H0zh==n: knowledge, balance, connectivity, and strength – glossed in Navajo as K'é. Sa'2h Naagh17 Bik'eh H0zh==n connects Blessing and Protection Way teachings to the four cardinal directions and a set of Life Principles:

- Nitsáhákees (intellect, imagination, critical thinking)
- Nahat'á (preparation, self-reliance, motivation)
- Iiná (collaboration, respect, humor)
- Sih Hasin (wisdom, reflection, self-actualization)

The Life Principles undergird the organization of student learning at NTU. Critical thinking, planning, implementation, and reflection are iterative steps for continuously improving what we do inside and outside of NTU classrooms.

At NTU's Zuni Campus, the A:shiwi Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwi core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Grading

You will earn a course grade by compiling points-per-assessment. Each assessment is worth a certain number of points as indicated in the Course Schedule or Course Modules. You receive no points for late work. Grades are calculated by dividing points earned by total possible points, which creates a percentage, which translates into a letter grade as follows:

- 100-90% = A

- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for 3 credits, you should plan to spend from 4-5 hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

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Non-Discrimination

NTU is also committed to providing learning environments that are professional, respectful, and safe from discrimination, gender and sexual harassment, bigotry, hate speech, or violence of any kind.

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Course Rubric(s) and Assessments

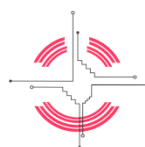
See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Explain the role of data analytics in accounting and business	Student is unable to explain	Student is able to explain with a limitation	Student is able to explain	Student is able to explain clearly
Explain the IMPACT model and its application to address accounting, auditing, and tax issues.	Student is unable to explain	Student is able to explain with a limitation	Student is able to explain	Student is able to explain clearly
Demonstrate knowledge in using data software tools (e.g., Excel, Tableau, Power BI...) to manage data, perform analyses and identify some of the most used Generalized Audit Software for data extraction and analysis.	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Use visualization to communicate effectively.	Student is unable to use	Student is able to use a little	Student is able to use	Student is able to use very well
Explain how data analytics apply in tax, accounting, auditing, managerial accounting, and financial accounting to find patterns, errors, and anomalies and find insights valuable to decision making	Student is unable to explain	Student is able to explain a little	Student is able to explain	Student is able to explain clearly
Describe the controls and audit issues related to computer operations	Student is unable to describe	Student is able to describe a little	Student is able to describe	Student is able to describe clearly

Describe and demonstrate different types of test approaches used to gather insights into decision making	Student is unable to describe	Student is able to describe a little	Student is able to describe	Student is able to describe clearly
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Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 498_ Accounting Capstone

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:

This course will use various materials which will be listed in each class topics at the time. They will be chapters in textbooks, journal articles, active research, case studies, and computer simulations.

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 301, ACCT 302, ACCT 353, ACCT 451, & ACCT 455 w/a “C” or better

Course Description

This course is designed to consolidate critical knowledge in the accounting program focusing on financial, managerial, accounting, auditing, taxation, and ethics in accounting. Students have opportunities to review knowledge in all accounting areas, apply it in comprehensive case studies (using new software and current computer programs in accounting), and develop critical thinking, problem-solving, and communication skills (both writing and speaking) in a professional environment. This course also trains students to work independently and in a group, providing opportunities to improve their leadership skills.

Student Learning Outcomes

After completion the course, students have ability to

1. Demonstrate solid background and skills and apply them to solve problems in financial accounting
2. Demonstrate solid background and skills and apply them to solve problems in managerial accounting
3. Demonstrate solid background and skills and apply them to solve problems in auditing
4. Demonstrate solid background and skills and apply them to solve problems in tax
5. Develop critical thinking skills, problem solving skills, leadership skills, communication skills and solve accounting problems ethically.

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

<i>Participation</i>	16@ 5	90
<i>Homework</i>	4@50	200
<i>Case analysis</i>	4@100	400
<i>Self-assessments</i>		
<i>Portfolio</i>		
Total points		690

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		<i>Financial Accounting(Capstone)</i> Main topics in financial accounting	Reading & discussion	Graded Assignments
2		Current regulations and related issues	Reading & writing report	Graded Assignments

3		A comprehensive case study analysis	Reading & Case study report	Graded Assignments
4		A comprehensive case study analysis (continue)	Case study presentation	Graded Assignments
5		<i>Managerial Accounting (Capstone)</i> Main topics in managerial accounting	Reading & discussion	Graded Assignments
6		Current regulations and related issues	Reading & writing report	Graded Assignments
7		A comprehensive case study analysis	Reading & Case study report	Graded Assignments
8		A comprehensive case study analysis (continue)	Case study presentation	Graded Assignments
9		<i>Auditing(Capstone)</i> Main topics in auditing	Reading & discussion	Graded Assignments
10		Current regulations and related issues	Reading & writing report	Graded Assignments
11		Spring Break		
12		A comprehensive case study analysis	Reading & Case study report	Graded Assignments
13		A comprehensive case study analysis continue	Case study presentation	Graded Assignments
14		<i>Taxation and Ethic in Accounting (Capstone)</i> Main topics in Taxation & accounting ethics	Reading & discussion	Graded Assignments
15		Current regulations and related issues	Reading & writing report	Graded Assignments
16		A comprehensive case study analysis	Reading & Case study report	Graded Assignments

17		A comprehensive case study analysis (continue)	Case study presentation	Graded Assignments
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Indigenous Philosophies of Education

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Grading

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- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for X credits, you should plan to spend from Y-Z hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

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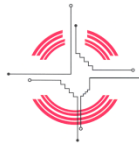
You must use your NTU email address for all communications with faculty and staff.

Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date**COURSE RUBRIC & ASSESSMENTS**

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate solid background and skills and apply them to solve problems in financial accounting	Student is unable to demonstrate and solve the problems	Student is able to demonstrate and solve the problems with a limitation	Student is able to demonstrate and solve the problems	Student is able to demonstrate and solve the problems very well
Demonstrate solid background and skills and apply them to solve problems in managerial accounting	Student is unable to demonstrate and solve the problems	Student is able to demonstrate and solve the problems with a limitation	Student is able to demonstrate and solve the problems	Student is able to demonstrate and solve the problems very well
Demonstrate solid background and skills and apply them to solve problems in auditing	Student is unable to demonstrate and solve the problems	Student is able to demonstrate and solve the problems with a limitation	Student is able to demonstrate and solve the problems	Student is able to demonstrate and solve the problems very well
Demonstrate solid background and skills and apply them to solve problems in tax	Student is unable to demonstrate and solve the problems	Student is able to demonstrate and solve the problems with a limitation	Student is able to demonstrate and solve the problems	Student is able to demonstrate and solve the problems very well
Develop critical thinking skills, problem solving skills, leadership skills, communication skills and solve accounting problems ethically.	Student is unable to develop and ethically solve accounting problems	Student is able to develop and ethically solve accounting problems with a limitation	Student is able to develop and ethically solve accounting problems	Student is able to develop and solve accounting problems very well



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Navajo Technical University honors Diné culture and language, while educating for the future.

Course # and Title: ACCT 460_ Fraud Examination

Credit Hours: 3

Semester: Spring 20XX

Instructor: Luyen Nguyen

E-mail: lnguyen@navajotech.edu

Office:

Phone/cell:

Office Hours:

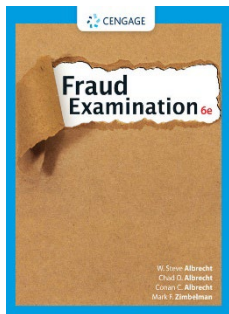
Preferred Communication (email and/or text; will respond within 24 hours):

Modality: Traditional face-to-face/Hybrid/Online

Class Location and Meeting Times (if traditional face-to-face):

Meeting Hours and Online Hours (if synchronous online or asynchronous online):

Required Materials:



Fraud Examination, 6th Edition

by W. Steve Albrecht, Chad O. Albrecht, Conan C. Albrecht, Mark F. Zimbleman

ISBN 978-1337619677

Lab Fee (if applicable): No

Check if offered for Dual-Credit: / /

Federal Requirements for Online Teaching: see NTU's [E-Learning Checklist](#)

NTU Academic Calendar: <http://www.navajotech.edu/calendar>

Prerequisites: ACCT 351 & ACCT 451 w/a “C” or better

Course Description

This course is designed to educate students on knowledge and skills to identify, detect, investigate and prevent fraud through real cases and business examples. Students have opportunities to be familiar with the technology used in fraud and fraud detection and gather knowledge in forensic analysis and its applications.

Student Learning Outcomes

After the course, students have the ability to

1. Demonstrate an understanding of the nature of fraud, the motivations for fraud committed, and fighting fraud
2. Demonstrate knowledge of fraud prevention and detection
3. Identify fraud concealment and investigation methods
4. Demonstrate proficiency in dealing with fraud management in financial statement
5. Develop critical thinking and problem-solving skills

Course-level

Upper-level Core course

Program-level

Batchelor degree

Co-curricular

Assessments

<i>Participation</i>	<i>16@ 5</i>	<i>90</i>
<i>Homework</i>	<i>16@10</i>	<i>160</i>
<i>Quizzes/tests</i>	<i>12@10</i>	<i>120</i>
<i>Self-assessments</i>		<i>30</i>
<i>Exams (mid-term and final)</i>		<u><i>300</i></u>
		700

Course Schedule (for traditional face-to-face or synchronous online)

Week	Date	Class Topics/Assignments/Reading Due	Assignments/ Reading Due	Assessments
1		<i>Introduction to Fraud</i> Ch1: The nature of Fraud		
2		<i>Introduction to Fraud</i> Ch 2: Why people commit fraud. Ch3: Fighting fraud an overview	Reading Ch 1,2, 3& Homework	Graded Assignments & Quiz
3		<i>Fraud Prevention</i> Ch4: Preventing of fraud	Reading Ch 4 & Homework	Graded Assignments & Quiz
4		<i>Fraud Detection</i> Ch5: Recognizing Symptoms of Fraud Ch6: Data driven Fraud Detection	Reading Ch 5,6 & Homework	Graded Assignments & Quiz
5		<i>Fraud Investigation</i> Ch7: Investigating Theft Art	Reading Ch 7,8 &	Graded Assignments

		Ch8: Investing Concealment	Homework	
6		Ch9: Conversion Investigation Method Ch10: Inquiry methods and Fraud methods	Reading 9,10 & Homework	Graded Assignments & Quiz
7		Review for Midterm Exam	Practice Exam	
8		Midterm Exam		Exam
9		<i>Management Fraud</i> Ch 11: Finance Statement of Frauds	Reading & Homework	Graded Assignments & Quiz
10		Ch 11: Finance Statement of Frauds	Reading & Homework	Graded Assignments
11		Ch12: Revenue – Inventory related Financial statement Frauds	Reading & Homework	Graded Assignments & Quiz
12		Ch12: Revenue – Inventory related Financial statement Frauds	Reading & Homework	Graded Assignments & Quiz
13		Ch13: Liability, Asset, and Inadequate Disclosure Frauds	Reading & Homework	Graded Assignments & Quiz
14		Ch13: Liability, Asset, and Inadequate Disclosure Frauds	Reading & Homework	Graded Assignments & Quiz
15		<i>Project Presentation</i>	Project Writing report	Rubric evaluation
16		Summary & Review	Review for Final Exam	
17		Final Exam		

Indigenous Philosophies of Education

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Grading

You will earn a course grade by compiling points-per-assessment. Each assessment is worth a certain number of points as indicated in the Course Schedule or Course Modules. You receive no points for late work. Grades are calculated by dividing points earned by total possible points, which creates a percentage, which translates into a letter grade as follows:

- 100-90% = A
- 89-80% = B
- 79-70% = C
- 69-60% = D
- 59% or less = F

Attendance

You are expected to attend all class sessions and activities. Absence from class, if unavoidable, does not relieve you of the responsibility to complete coursework by required deadlines. Furthermore, it is your responsibility to obtain notes, handouts, and other information when absent and to make up in-class assessments if permitted by the instructor.

Instructor Drop

Instructors may drop you from class after three absences.

Participation

Consistent participation is key to academic success in all course modalities: face-to-face, Zoom, hybrid, and online.

Study Time

For a course of one credit hour, you are expected to spend two-three hours per week studying course materials. Thus, for this course, which is for X credits, you should plan to spend from Y-Z hours per week studying course materials and doing course assignments.

Academic Integrity

You must do your own academic work. Cheating, helping someone else cheat, submitting another person's work as your own, or modifying academic work in one class to obtain additional credit in another (unless approved in advance by the instructor) are all forms of academic dishonesty and will not be tolerated. Failing to cite quotations, failing to enclose borrowed language in quotations, failing to paraphrase in your own words, and copying from the Internet are considered acts of plagiarism. Penalties for academic dishonesty and for plagiarism include a failing grade for an individual assignment, failing grade for the class, or suspension from NTU.

Students with Disabilities

Navajo Technical University is committed to serving you in a non-discriminatory and accommodating manner. If you need accommodations you should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accommodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Non-Discrimination

NTU is also committed to providing learning environments that are professional, respectful, and safe from discrimination, gender and sexual harassment, bigotry, hate speech, or violence of any kind.

NTU Email Address

You must use your NTU email address for all communications with faculty and staff.

Course Rubric(s) and Assessments

See attachments, below.

Final Exam Date

COURSE RUBRIC & ASSESSMENTS

Criteria (Course Obj.)	Unsatisfactory	Emerging	Proficient	Exemplary
Demonstrate an understanding of the nature of fraud, the motivations for fraud committed, and fighting fraud	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Demonstrate knowledge of fraud prevention and detection	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Identify fraud concealment and investigation methods	Student is unable to identify	Student is able to identify with a limitation	Student is able to identify	Student is able to identify clearly
Demonstrate proficiency in dealing with fraud management in financial statement	Student is unable to demonstrate	Student is able to demonstrate with a limitation	Student is able to demonstrate	Student is able to demonstrate very well
Develop critical thinking and problem-solving skills	Student is unable to develop	Student is able to develop with a limitation	Student is able to develop	Student is able to develop very well