

MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE

COURSE OUTLINE

DEPT. ACCT

COURSE NUMBER: 2120

NUMBER OF CREDITS: 3

Lecture: 3 Lab: 0 OJT 0

Course Title:

Fund/Nonprofit Accounting

Catalog Description:

Fund/Nonprofit Accounting applies generally accepted accounting principles for state and local governmental units.

Prerequisites or Necessary Entry Skills/Knowledge:

BUS 2202

FULFILLS MN TRANSFER CURRICULUM AREA(S)

Goal 1: Communication: ____ by meeting the following competencies:

Goal 2: Critical Thinking: ____ by meeting the following competencies:

Goal 3: Natural Sciences: ____ by meeting the following competencies:

Goal 4: Mathematics/Logical Reasoning: ____ by meeting the following competencies:

Goal 5: History and the Social and Behavioral Sciences: ____ by meeting the following competencies:

Goal 6: The Humanities and Fine Arts: ____ by meeting the following competencies:

Goal 7: Human Diversity: ____ by meeting the following competencies:

Goal 8: Global Perspective: ____ by meeting the following competencies:

Goal 9: Ethical and Civic Responsibility: ____ by meeting the following competencies:

Goal 10: People and the Environment: ____ by meeting the following competencies:

Topics to be Covered

Accounting for municipalities, public schools, and other non-profit organizations.

Student Learning Outcomes

Compare and contrast governmental and not-for profit entities

Analyze principles and practices of governmental and not-for profit entities

Prepare government and nonprofit financial reports

Account for information using the budgetary accounts and various funds

Demonstrate specific accounting practices applied to fixed assets and long-term debt

Is this course part of a transfer pathway: Yes No

Revised Date: September, 2020