

# MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE

## COURSE OUTLINE

**DEPT. ACCT**

**COURSE NUMBER: 2120**

**NUMBER OF CREDITS: 3**

**Lecture: 3 Lab: 0 OJT 0**

<b>Course Title:</b>
Fund/Nonprofit Accounting

<b>Catalog Description:</b>
Fund/Nonprofit Accounting applies generally accepted accounting principles for state and local governmental units.

<b>Prerequisites or Necessary Entry Skills/Knowledge:</b>
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:

<b>Topics to be Covered</b>
Accounting for municipalities, public schools, and other non-profit organizations.

<b>Student Learning Outcomes</b>
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

<b>Is this course part of a transfer pathway:</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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Revised Date: September, 2020