Faculty members are required to have the outline submitted to the Academic Affairs Office. The course outline is the form used for approval of new courses by the Academic Affairs and Standards Council.

DEPT. ACCT COURSE NUMBER: 2120

NUMBER OF CREDITS: 3 Lecture: 3 Lab: 0 OJT 0

Course Title:
Fund/Nonprofit Accounting

Catalog Description:
This course focuses on the application of generally accepted accounting principles for state and local governmental units.

Prerequisites or Necessary Entry Skills/Knowledge:
BUS2202

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

<table>
<thead>
<tr>
<th>No.</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Compare and contrast governmental and not-for profit entities</td>
</tr>
<tr>
<td>2.</td>
<td>Analyze principles and practices of governmental and not-for profit entities</td>
</tr>
<tr>
<td>3.</td>
<td>Prepare government and nonprofit financial reports</td>
</tr>
<tr>
<td>4.</td>
<td>Account for information using the budgetary accounts and various funds</td>
</tr>
<tr>
<td>5.</td>
<td>Demonstrate specific accounting practices applied to fixed assets and long-term debt</td>
</tr>
</tbody>
</table>

Is this course part of a transfer pathway: Yes ☐ No ☒

Revised Date: September, 2020