Faculty 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 Collegewide Curriculum Committee.

DEPT. Business        COURSE NO. ACCT 2120

NUMBER OF CREDITS: 3

COURSE TITLE  Fund/Nonprofit Accounting

CATALOG DESCRIPTION This course focuses on the application of generally accepted accounting principles for state and local governmental units.

AUDIENCE  2nd year accounting students

FULFILLS MN TRANSFER CURRICULUM AREA(S)

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: ACCT 1103

LENGTH OF COURSE One semester

THIS COURSE IS USUALLY OFFERED:
Every other year □    fall □    spring X    summer □    undetermined □

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT: Students will learn how to apply accounting principles to various governmental and nonprofit entities.

2) THINKING SKILLS: Students will analyze a variety of transactions to determine proper treatment using GAAP and in terms of the impact upon the financial statements.

3) COMMUNICATIONS SKILLS: Students will be expected to interact during classroom meetings and in collaborative learning projects. Students will also be expected to prepare written assignments and reports.

4) HUMAN DIVERSITY: The text, classroom discussion, and assignments will provide the students an opportunity to incorporate human diversity into this course.
TOPICS TO BE COVERED: Accounting for municipalities, public schools, and other non-profit organizations.

LIST OF EXPECTED COURSE OUTCOMES:

1. Compare and contrast governmental and not-for profit entities.
2. Analyze principles and practices of governmental and not-for profit entities.
3. Demonstrate the ability to prepare government and nonprofit financial reports.
4. Demonstrate the ability to account for information using the budgetary accounts and various funds.
5. Demonstrate specific accounting practices applied to fixed assets and long-term debt.

LEARNING/TEACHING TECHNIQUES used in the course are:
X Collaborative Learning  X Problem Solving
X Student Presentations  X Interactive Lectures
□ Creative Projects  □ Individual Coaching
X Lecture  □ Films/Videos/Slides
□ Demonstrations  □ Other (describe below)
□ Lab

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:
X Reading    X Tests  X Individual Projects
□ Oral Presentations  □ Worksheets  □ Collaborative Projects
X Textbook Problems  X Papers  □ Portfolio
X Group Problems  □ Term Paper
X Other (describe below)
    Practice Set

EXPECTED STUDENT LEARNING OUTCOMES:

1. Ability to communicate well.
2. Ability to work independently or as a member of a team.
3. Ability to solve problems.
4. Display professional attitude and behavior.
5. Awareness of global business environment.
6. Awareness of diversity in the workplace.

The information in this course outline is subject to revision

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard
military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

This document is available in alternative formats to individuals with disabilities by contacting the Student Services Advisor or by calling 800-658-2330 or Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.

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