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.

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compare and contrast governmental and not-for profit entities</td>
</tr>
<tr>
<td>Analyze principles and practices of governmental and not-for profit entities</td>
</tr>
<tr>
<td>Prepare government and nonprofit financial reports</td>
</tr>
<tr>
<td>Account for information using the budgetary accounts and various funds</td>
</tr>
<tr>
<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