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