



## SYLLABUS COLLEGE OF BUSINESS ADMINISTRATION

<b>Course Number</b> <b>Course Name</b>	BA405 ACCOUNTING FOR NON-PROFIT ORGANIZATIONS
<b>Credit Value</b> <b>(Breakdown of theory and lab credits)</b>	3 Theory
<b>Catalog Course Description</b>	Accounting and financial reporting for governmental and non-profit organizations, including topics such as fund accounting for governmental organizations and adherence to GASB standards as well as statement preparation and analysis. Prerequisite: BA 222 (Spring) (3, 3T+0S)
<b>Student Learning Outcomes/Objectives /Competencies of the Course</b>	<ol style="list-style-type: none"> <li>1. Understand principles of accounting for entities for which the Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for determining GAAP. These entities include state governments as well as local political subdivisions such as municipalities, ports, and fire districts.</li> <li>2. Understand principles of accounting for entities for which the Financial Accounting Standards Board (FASB) is the authoritative standard body for determining GAAP. These entities included non-profit, non-governmental colleges and universities, health care providers and voluntary health and welfare organizations.</li> </ol>
<b>College-Wide Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Communication</li> <li>2. Critical Thought</li> <li>3. Information Literacy</li> <li><b>4. Cultural Competence</b></li> </ol> <p>Outcome in Bold</p>