



ACCT 4405 Acct Non-Profit Organizations

Course Number	ACCT 4405
Course Name	Acct Non-Profit Organizations
Credit Value (Breakdown of theory and lab credits)	3 Theory
Catalog Course Description	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. <i>Prerequisite: ACCT 2120 (Spring) (3, 3T+0L)</i>
Course Student Learning Outcomes/Objectives /Competencies	<ol style="list-style-type: none"> 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. 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.
College-Wide Student Learning Outcomes measured (General education courses only)	<ol style="list-style-type: none"> 1. Communication 2. Critical Thought 3. Information Literacy 4. Cultural Competence
Program Student Learning Outcomes measured	