Financial and managerial accounting for governmental and other not-for-profit entities are covered. Topics include: general and special funds accounting; enterprise funds; trust and agency funds; general fixed asset and long term debt groups; financial reporting; governmental costing and budgeting; public school and university accounting; hospital accounting; and accounting for selected not-for-profit organizations. This course focuses on the principles, methods, terminology, influences, and limitations of not-for-profit accounting. The course also covers the development, planning, control and managerial uses of budgeting.