A. Course Description

Credits: 4

Lab Hours/ Weeks: Corequisites: None

Lecture Hours/ Week :

MnTC Goals: None

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.

B. Course Effective Dates: 07/26/2000 - Present

C. Outline of Major Content Areas:

See Course Description for major content areas.

D. Learning Outcomes (General)

None

E. Learning Outcomes (MN Transfer Curriculum)

This contains no goal areas.

G. Special Information

None