

Course Outline of Record

1. Course Code: BUAC-003
2.
 - a. Long Course Title: Accounting for Government and Non-Profit
 - b. Short Course Title: GOVT/NONPROFIT ACCTG
3.
 - a. Catalog Course Description:

This course focuses on the study of accounting for governmental and not-for-profit agencies. Topics include financial reporting; federal, state and local government accounting; budgetary accounting; general and special revenue funds; proprietary funds; trust and agency funds; fixed assets and long term debt; and nonprofit accounting for entities such as public colleges, universities and health care providers.
 - b. Class Schedule Course Description:

This course focuses on the principles of fund accounting for governmental and non-profit entities including budgeting, appropriations and accounting for revenues, expenditures, and encumbrances.
 - c. Semester Cycle (if applicable): N/A
 - d. Name of Approved Program(s):
 - ACCOUNTING Certificate of Achievement
4. Total Units: 3.00 Total Semester Hrs: 54.00
 Lecture Units: 3 Semester Lecture Hrs: 54.00
 Lab Units: 0 Semester Lab Hrs: 0
 Class Size Maximum: 45 Allow Audit: Yes
 Repeatability No Repeats Allowed
 Justification 0
5. Prerequisite or Corequisite Courses or Advisories:

Course with requisite(s) and/or advisory is required to complete Content Review Matrix (CCForm I-A)

 Prerequisite: BUAC 020A
6. Textbooks, Required Reading or Software: (List in APA or MLA format.)
 - a. Wilson, Earl R (2013). Accounting for Governmental & Nonprofit Entities (16/e). McGraw-Hill Irwin. ISBN: 9781308391434
 College Level: Yes
 Flesch-Kincaid reading level: N/A
7. Entrance Skills: *Before entering the course students must be able:*
 - a.
 Complete the accounting cycle for for-profit enterprises.
 - BUAC 020A - Apply accounting concepts to various situations.
 - BUAC 020A - Analyze accounting problems.
 - BUAC 020A - Prepare and interpret financial statements.
 - b.
 Demonstrate competence with journal entries, adjusting entries, and closing entries.
 - BUAC 020A - Apply accounting concepts to various situations.
 - BUAC 020A - Analyze accounting problems.
 - c.
 Demonstrate an understanding of complex accounting transactions in areas such as: accounts receivable and payables, notes receivable and payable, bond financing, and asset acquisition, depreciation, and disposal.

- BUAC 020A - Apply accounting concepts to various situations.
- BUAC 020A - Develop comprehensive understanding of accounting as an information system.

8. Course Content and Scope:

Lecture:

1. Characteristics and Types of government and not-for-profit organizations
 1. Identify organization and purpose
 2. Identify users and uses of accounting information
 3. Discuss accounting principles and standards
 4. Explain objectives of financial reporting
 5. Identify unique accounting and financial reporting characteristics
2. Fund accounting
 1. Identify funds as subdivision of an entity
 2. Identify application to government, proprietary, and fiduciary funds
 3. Prepare operating statements of general funds
3. Types of budgets
 1. Explain budget laws
 2. Identify budget process
 3. Discuss approaches to budgeting
 4. Explain budget reviews
 5. Prepare the budget documents
 6. Explain the adoption of the budget
 7. Explain Federal budgetary process
4. Revenues and Expenditures
 1. Identify and classify revenues and expenditures
 2. Prepare control accounts and subsidiary ledgers
 3. Discuss property tax accounting
 4. Discuss other taxes and intergovernmental grants
 5. Present fund balance
 6. Explain interfund activities
 7. Explain permanent funds
5. Capital project funds, debt service funds, and special assessments
 1. Explain measurement focus and basis of accounting
 2. Discuss capital project funds
 3. Discuss debt service funds
 4. Identify special assessment projects
 5. Identify special aspects of internal service funds
 6. Explain specific aspects of enterprise funds
6. Proprietary and fiduciary funds
 1. Explain employer government pension accounting
 2. Differentiate among types of pension plans
 3. Identify pension trust funds
 4. Identify investment trust funds
 5. Identify private purpose trust funds
 6. Identify agency funds
7. Financial reporting and preparation of fund financial statements
 1. Identify financial reporting objectives
 2. Identify financial reporting models
 3. Explain GASB Statement 14
 4. Identify external financial reporting requirements
 5. Prepare fund financial statements
 6. Prepare government wide financial statements
 7. Prepare consolidated U.S. government financial statements
 8. Identify Federal agencies financial reporting requirements
8. Accounting for not-for-profit organizations
 1. Explain characteristics of not-for-profit organizations
 2. Discuss financial reporting
 3. Discuss contributed services

4. Discuss contributions to collections
5. Explain hospital accounting and financial reporting
6. Explain revenues and expense classifications
7. Explain GAAP reporting requirements
8. Prepare financial statements

Lab: (if the "Lab Hours" is greater than zero this is required)

9. Course Student Learning Outcomes:

1.
Apply concepts of government and nonprofit accounting versus profit based accounting.

2.
Describe the nature and purpose of fund accounting.

3.
Prepare basic governmental and nonprofit financial statements.

10. Course Objectives: *Upon completion of this course, students will be able to:*

- a. Recognize the characteristics of governmental and not-for-profit entities.
- b. Identify and explain fund accounting and prepare the financial Statements used by each fund type.
- c. Identify and explain the use of budgets and appropriations used by government units.
- d. Demonstrate an understanding of the basic nature of revenue and expenditure funds.
- e. Demonstrate an understanding of the basic types of funds and special assessments.
- f. Explain the use of proprietary and fiduciary funds.
- g. Explain characteristics and accounting for not-for-profit organizations.

11. Methods of Instruction: (*Integration: Elements should validate parallel course outline elements*)

- a. Demonstration, Repetition/Practice
- b. Distance Education
- c. Lecture
- d. Technology-based instruction

12. Assignments: (*List samples of specific activities/assignments students are expected to complete both in and outside of class.*)

In Class Hours: 54.00

Outside Class Hours: 108.00

a. Out-of-class Assignments

Readings in the textbook and in recommended supplementary literature. 2. Completion of out of class assignments including chapter exercises and problem sets.

b. In-class Assignments

Readings in the textbook and recommended supplementary literature. 2. Attendance of lectures including the taking of detailed notes and participation in classroom discussion. 3. Examinations of various types, such as problem sets, essay, and multiple choice.

13. Methods of Evaluating Student Progress: *The student will demonstrate proficiency by:*

- Written homework
- Computational/problem solving evaluations
- Group activity participation/observation
- True/false/multiple choice examinations

14. Methods of Evaluating: Additional Assessment Information:

15. Need/Purpose/Rationale -- *All courses must meet one or more CCC missions.*

PO - Career and Technical Education

Fulfill the requirements for an entry- level position in their field.

Apply critical thinking skills to execute daily duties in their area of employment.

Apply critical thinking skills to research, evaluate, analyze, and synthesize information.

IO - Personal and Professional Development

Demonstrate an understanding of ethical issues to make sound judgments and decisions.

16. Comparable Transfer Course

University System	Campus	Course Number	Course Title	Catalog Year
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17. Special Materials and/or Equipment Required of Students:

18. Materials Fees: Required Material?

Material or Item	Cost Per Unit	Total Cost
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19. Provide Reasons for the Substantial Modifications or New Course:

Periodic Review

20. a. Cross-Listed Course (*Enter Course Code*): *N/A*

b. Replacement Course (*Enter original Course Code*): *N/A*

21. Grading Method (*choose one*): Letter Grade Only

22. MIS Course Data Elements

a. Course Control Number [CB00]: CCC000239197

b. T.O.P. Code [CB03]: 50200.00 - Accounting

c. Credit Status [CB04]: D - Credit - Degree Applicable

d. Course Transfer Status [CB05]: B = Transfer CSU

e. Basic Skills Status [CB08]: 2N = Not basic skills course

f. Vocational Status [CB09]: Advanced Occupational

g. Course Classification [CB11]: Y - Credit Course

h. Special Class Status [CB13]: N - Not Special

i. Course CAN Code [CB14]: *N/A*

j. Course Prior to College Level [CB21]: Y = Not Applicable

k. Course Noncredit Category [CB22]: Y - Not Applicable

l. Funding Agency Category [CB23]: Y = Not Applicable

m. Program Status [CB24]: 1 = Program Applicable

Name of Approved Program (*if program-applicable*): ACCOUNTING

Attach listings of Degree and/or Certificate Programs showing this course as a required or a restricted elective.)

23. Enrollment - Estimate Enrollment

First Year: 45

Third Year: 90

24. Resources - Faculty - Discipline and Other Qualifications:

a. Sufficient Faculty Resources: Yes

b. If No, list number of FTE needed to offer this course: *N/A*

25. Additional Equipment and/or Supplies Needed and Source of Funding.

N/A

26. Additional Construction or Modification of Existing Classroom Space Needed. (*Explain:*)

N/A

27. FOR NEW OR SUBSTANTIALLY MODIFIED COURSES

Library and/or Learning Resources Present in the Collection are Sufficient to Meet the Need of the Students Enrolled in the Course: Yes

28. Originator John Gerardi Origination Date 09/09/16