

# ACCT3855 : Non-Profit and Governmental Accounting

An overview of accounting and finance concepts as they pertain to non-profit and governmental entities. This course will focus on preparing fund basis and government-wide statements for state and local governments, preparing financial statements for private not-for-profit organizations, using non-financial performance measures to evaluate governmental and not-for-profit entities, and describing auditing requirements for these entities. Special consideration is given to managerial skills required to sustain and enhance the performance of nonprofit organizations through the accounting processes of reporting, compliance, research, analysis, interpretation and application.

**Credits** 3

**Prerequisite Courses**

ACCT2075: Managerial Accounting

**Prerequisites**

Prerequisite course or Instructor's approval