

**WEST VIRGINIA UNIVERSITY AT PARKERSBURG  
UNIFORM COURSE SYLLABUS**

**Name of Course:** Government Not-for-Profit Accounting

**Course No:** ACCT 410

**Department:** Accounting

**Division:** Business & Economics

**I. Course Objectives**

**Overall Course Objectives - Acct 410**

- A. Students will continue the development of their accounting vocabulary with the addition of terminology used in accounting for governmental and nonprofit entities.
- B. Students will learn the accounting and financial reporting framework for governmental and non-profit organizations.
- C. Students will learn the nature of purpose of, and entries to the following funds:
  - 1. General Funds
  - 2. Special Revenue Funds
  - 3. Capital Project Funds
  - 4. General Fixed Assets Account Group
  - 5. Debt Service Funds
  - 6. General Long-Term Debt Account Group
  - 7. Special Assessment Funds
  - 8. Proprietary Funds
  - 9. Fiduciary Funds
- D. Students will learn the preparation of interfund transfers.
- E. Students will prepare financial reports for state and local governmental units.
- F. Students will learn the application of fund accounting principles to the following non-profit entries:
  - 1. Colleges and Universities
  - 2. Hospitals and Other Health Care Providers
  - 3. Voluntary Health and Welfare Organizations
  - 4. Other Non-profit Organizations

**II. Topics to Be Studied**

Topics to be studied are included in the “Overall Course Objectives - ACCT 410” in part I above.

**III. Special Projects to Be Included in Course**

Practice Case – A continuous, computerized case will be conducted throughout the course. It will allow students to apply the concept and procedures learned in each chapter to record governmental transactions for a small city.

**IV. Methods of Student Evaluation**

Grade Earning Opportunities

1. Quizzes – One 10-point quiz per chapter consisting of vocabulary words, fund accounting rules and practices and, in some chapters short exercises. You may drop the tow lowest quiz grades.
2. Examinations – Four, 4-chaptre, 100-point examinations consisting primarily of multiple choice questions with some short-answer and essay questions. These questions will test your on fund accounting terminology, standards, practices and financial statement preparation. Some problems similar to the assigned exercises and problems will also be included. The final will be a 100-point comprehensive examination.
3. Practice Case – A 100-point, computerized case designed to allow students to keep the records and prepare the financial statements of a small city.

**V. Assessment of Outcomes**

75% to 80% of students will pass all items in IV at the C level or higher.

**VI. Other Information**

None