



**BAKER COLLEGE
STUDENT LEARNING OUTCOMES**

**BUS 6340 Non-Profit Accounting
3 Semester Hours**

Student Learning Outcomes & Enabling Objectives

1. Distinguish between governmental and nonprofit accounting methods and their impact on organizational objectives.
 2. Analyze the impact of the Government Accounting Standards Board (GASB) on government accounting.
 3. Compare and contrast the advantages and disadvantages of fund accounting versus conventional accounting.
 4. Evaluate the role of the budget and the use of budgetary accounts.
 5. Recognize and record government revenues and expenses.
 6. Identify government accounting for exchange and nonexchange transactions.
 7. Identify and recognize the main categories of the government balance sheet.
 8. Describe how to account for government financial reporting entity.
 9. Interpret government accounting using the financial reporting model.
 10. Identify the main types and funds of not-for-profit organizations.
 11. Illustrate not-for-profit accounting for contributions and investments.
 12. Describe how various funds are presented in the financial statements of governmental health care organizations.
 13. Interpret current fund and plant fund line items found in college and university financial statements.
 14. Describe the generally accepted government auditing standards and auditing principles.
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These SLOs are not approved for experiential credit.

Effective: Summer 2018