



ACCOUNTING FOR NON-BUSINESS ENTITIES

CLASS OVERVIEW (Spring 2015)

(1) Course Information

ACCT 5330: Accounting for Non-Business Organizations
3 semester hours of graduate credit

(2) Instructor Information

Richard T. Evans, MBA, CPA, CGFM
(571) 338-3855
re7n@virginia.edu

(3) Course Dates and Times

Tuesday's 6:30-9:30PM
January 20th to April 28th, 2015

(4) Course Prerequisites

ACCT 3120 Intermediate Accounting II or equivalent (mandatory)

(5) Course Description

This is a one semester graduate-level course in accounting for non-business organizations. This course covers financial accounting principles for governmental and not-for-profit organizations. The theory and techniques of accounting and financial reporting for public entities such as cities, counties, and states; as well as not-for-profit charities, universities, and hospitals will be studied.

(6) Learning Outcomes

The overall goal of this course is for you to develop an in-depth understanding of generally accepted accounting principles for governmental and not-for-profit organizations. Upon completion of this course, you will be able to critically interpret and analyze accounting reports and financial statements for government agencies, cities, and states; as well as public colleges, hospitals and charities. As a graduate level course, topics covered will go beyond the role of the accountant in processing transactions, and focus on the theory and authoritative standards underlying the analysis and evaluation of governmental and not-for-profit entities.

(7) Required Text:

Government and Not-for-Profit Accounting: Concepts and Practices, 6th Edition
Michael H. Granof, Publisher: Wiley
ISBN: 978-1-118-15597-4

The textbook is available directly from the publisher, or via on-line vendors, CourseSmart eBooks, or other local book sellers. You may use either the print or electronic version of the text.

(8) Delivery Mode

This course will be conducted live, classroom-based. Instructional delivery will be face-to-face (F2F) instruction, including lectures, discussion, and seminar-style formats.

(9) Assessment Components

- Class Attendance (15%)
- Homework and Assigned Reading (15%)
- Financial Statement Analysis-Case Study (20%)
- Examinations- Midterm & Final (50%)

(10) Required Technical Resources and Technical Components

- Minimum Operating System
 - Windows 7 SP1 (Professional preferred)
 - Mac OS X 10.8 or 10.9
- Minimum Processor Speed: Equivalent to an Intel Core 2 Duo (1.5 GHz)
- Minimum RAM: 4 GB
- Minimum Hard Disk Space: 150 GB of free hard disk space (after all programs are loaded)
- Networking Capability: Wireless networking (802.11g or n) and an Ethernet port
- Strongly Recommended Accessories:
 - An Ethernet cable (Even if you will primarily use wireless, a wired connection is faster and more reliable for video-streaming, live online meetings and large file uploads and downloads.)
 - A power surge protector
 - CD/DVD drive and/or “thumb” or flash drive(s), plus a backup storage mechanism