



STARK STATE COLLEGE

GENERAL SYLLABUS

Course Information

Course Name: Governmental and Not-For-Profit Accounting
Course Number: ACC232

Required Materials

Textbook(s): Essentials of Accounting for Governmental and Not-for-Profit Organizations 15e, Paul A. Copley with Instant access to McGraw Hill Connect

Required Readings: None

Additional Materials: Financial calculator (preferred BA II Plus Calculator)

Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 – Introduction to Accounting and Financial Reporting for Governmental and Not-For-Profit Organizations
2	Chapter 2 – Overview of Financial Reporting for State and Local Governments
3	Chapter 3 – Modified Accrual Accounting: Including the Role of Fund Balances and Budgetary Authority
4	Test #1
5	Chapter 4 – Accounting for the General and Special Revenue Funds
6	Chapter 5 – Accounting for Other Governmental Fund Types: Capital Projects, Debt Service, and Permanent
7	Test #2
8	Chapter 6 – Proprietary Funds
9	Chapter 7 – Fiduciary Funds
10	Chapter 8 – Government-Wide Statements, Capital Assets and Long-Term Debt
11	Test #3
12	Chapter 10 – Accounting for Private Not-For-Profit Organizations
13	Chapter 11 – College and University Accounting
14	Chapter 12 – Accounting for Hospitals and Other Healthcare Providers
15	Chapter 13 – Auditing, Tax-Exempt Organizations, and Evaluating Performance
16	Test #4 – Must Complete the Final Exam to get a passing grade in the course.