Bemidji State University

ACCT 3300: Government Accounting

A. COURSE DESCRIPTION

   Credits: 3
   Lecture Hours/Week: *.*
   Lab Hours/Week: *.*
   OJT Hours/Week: *.*
   Prerequisites:
   This course requires the following prerequisite
   ACCT 2102 - Principles of Accounting II
   Corequisites: None
   MnTC Goals: None

   Introduction to state and local government accounting, and accounting for colleges, hospitals, and other
   not-for-profit organizations. Accounting follows the pronouncements of the Government Accounting
   Standards Board and the Financial Accounting Standards Board. Prerequisite: ACCT 2102.

B. COURSE EFFECTIVE DATES: 09/30/2005 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

   1. Introduction and Organization
   2. Overview Government Not for Profit
   3. GF SRF Budgets
   4. General and Special Revenue funds
   5. Capital Project Funds
   6. Debt Service Funds/Permanent Funds
   7. Other Govt Funds CP/DS/PERM
   8. Proprietary Funds
   9. Fiduciary Funds
   10. Government Wide Statements FA/LTD
   11. Not-For-Profit
   12. College & University
   13. Special Purpose Entities
   14. Public Universities
   15. Health Care
   16. Audit/Tax
   17. Analysis/Evaluation
D. LEARNING OUTCOMES (General)

1. demonstrate an understanding of state and local government transactions
2. demonstrate an understanding of budgetary accounting
3. demonstrate an understanding of the accounting for various government funds including:
   --Governmental Funds
      i. General Funds
      ii. Special Revenue Funds
      iii. Capital Project Funds
      iv. Debt Service Funds
      v. Permanent Funds
   --Proprietary Funds
      i. Internal Service Funds
      ii. Enterprise Funds
   --Fiduciary Funds
      i. Agency Funds
      ii. Pension Funds
      iii. Investment Funds
      iv. Private Purpose Trust Funds
4. demonstrate an understanding of the accounting for fixed assets and long-term debt
5. demonstrate and understanding of government wide financial statements
6. demonstrate an understanding of accounting for other nonprofit entities.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted