



# Course Competency Report by Code

Code: C252

## Governmental and Nonprofit Accounting (C252)

Course of Study: C252 - Governmental and Nonprofit Accounting  
Course Level: Graduate  
Course Division: First Year Master's  
Discipline: Accounting  
Course Type: One Assessment  
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3029.1.1	Governmental and Non-Profit Entities	The graduate explains the background, need, and governance for governmental and nonprofit accounting.
3029.1.2	Transactional Analysis for Government and Nonprofit Entities	The graduate analyzes and records transactions for governmental and nonprofit entities under Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) standards.
3029.1.3	Financial Statements for Government and Nonprofit Entities	The graduate prepares and analyzes financial statements for governmental and nonprofit entities in accordance with Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) standards.