

Mapping of Learning Outcomes to Methods of Assessment

Course Title and Code	Learning Outcomes	Methods of Assessment
<p>ACC 311 Accounting for governmental & Non-profit Organizations</p>	<p>LO.1. Describe the key unique characteristics of governmental and Non-profit Organizations.</p> <p>LO.2. Be familiar with the differences between profit and not- for- profit financial statements.</p> <p>LO.3. Identify and discuss the users and uses of government financial statement information.</p> <p>LO.4. Distinguish the purposes of accounting for business and governmental or non-profit entities.</p> <p>LO.5. Define and interpret the basic accounting principles and concepts as they relate to not- for- profit organization.</p> <p>LO.6. Analyze and record entries typical for not- for- profit organization.</p> <p>LO.7. Define fund, identify and explain the three broad categories of funds and the types of fund within each fund category.</p> <p>LO.8. Define the governmental funds as prescribed by the Governmental Accounting Standards Board (GASB).</p> <p>LO.9. Prepare financial statement using SFAS No.117.</p> <p>LO.10. Analyze the fund structure and financial reporting mechanism for college and universities, hospitals and non- profit organization.</p> <p>LO.11. Analyze and interpret key economic and financial ratios to measure the performance and financial condition of not- for- profit organization.</p> <p>LO.12. Explain how financial statement analysis can be used for decision- making.</p>	<p><u>Coursework 60%</u></p> <p>Coursework will assess the following learning outcomes:</p> <p><u>First exam</u> of coursework (25%) – LO. 1, 2, 3, 4 & 5.</p> <p><u>Second exam</u> of coursework (25%) – LO. 6, 7, 8, 9 &10.</p> <p><u>Third Exam</u> of coursework (10%) (by the administrator) – LO. 11 & 12.</p> <p><u>Final Exam 40%</u></p> <p>The final exam will assess the following learning outcomes: LO. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 & 12.</p>

