

# ACT 257: Governmental and Not-For-Profit Accounting

This course is an introduction to the principles, concepts and practices of accounting for governmental and not-for-profit organizations. Emphasis is on fund accounting and its utilization in governmental agencies, colleges and universities, hospitals, and other not-for-profit organizations. Upon completion of this course, the student will be able to apply the principles, concepts, and practices of governmental and not-for-profit accounting.

**Credits:** 3

**Lab Hours:** 0

**Lecture Hours:** 3

**Prerequisites:**

ACT 256 or BUS 242

**Program:** Accounting Technology