

MORAVIAN COLLEGE  
DEPARTMENT OF ECONOMICS AND BUSINESS  
ACCOUNTING

Not-for-Profit Sector Accounting  
351.2 PM

Christopher S. Basile, CPA  
France, Anderson, Basile & Co.  
903 Chestnut Street  
Emmaus, PA 18049

cbasile@fabandco.com  
610-967-1200 ext. 202 (Office)  
610-366-9234 (Home)  
610-704-5904 (Cell)

Fall, 2009

Monday, 6:30-8:00 p.m.

### **COURSE DESCRIPTION**

This course is designed to provide the student with a fundamental understanding of financial reporting, managerial accounting, taxation, and information systems in not-for-profit organizations. Topics include principles and practices of nonprofit accounting, ethics and professional standards and measurement of efficiency and economical use of resources as they relate to legal, reporting and societal requirements. The course will consist of lectures and short reading and writing assignments, and a project.

### **COURSE OBJECTIVES**

At the completion of this course, the student will be able to:

1. Comprehend the basic principles of not-for-profit accounting
2. Analyze not-for-profit financial statements
3. Understand the legal and societal impact of not-for-profit financial reporting

### **READINGS**

Assigned readings for the course will be from the following sources:

- Course book
- Articles distributed in class
- Accounting/Not-for-Profit web sites

### **ASSIGNMENTS**

Short reading and written problems will be assigned and reviewed in class.

A project will be assigned.

2 midterms and final exam will be administered.

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### **GRADING POLICY**

10% Attendance, class participation and homework assignments

20% Project

20% Exam 1

20% Exam 2

30% Final exam

### **ACADEMIC HONESTY**

All students are expected to adhere to the College's Policy on Academic Honesty as defined in the current Student Handbook.

### **OFFICE HOURS**

Available by appointment. Will also be available after class for any questions or concerns.

Syllabus is subject to change at discretion of the instructor.