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, 2010 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.

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.