

Accounting for Governmental and Nonprofit Organizations Certificate Program

Education Opportunities at
Local Institutions
July 16, 2009

Local Institutions

- ◆ Riverside Community College
- ◆ California State University at San Bernardino
- ◆ University of California at Riverside
- ◆ Univ. of Calif. At Riverside – Extension
 - Continuing Adult Education
 - Certificate Programs

UCR Extension Programs

- ◆ Certificate in Accounting
- ◆ Certificate In Not-for-Profit Management
- ◆ Certificate in Accounting for Government and Nonprofit Organizations
 - 12 units
 - 3 classes
 - Additional one day classes offered

Accounting for Govt & NPO Cert


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Accounting for Governmental and Nonprofit Organizations Professional Achievement Award

Governmental and nonprofit accounting, particularly municipal accounting, has experienced tremendous growth and offers great job or advancement opportunities. With the increasing complexity of governmental accounting as well as increased accountability being placed on government agencies, this growth is projected to continue for years to come.

Objectives
The program offers a directed course of study concentrating solely on fund accounting. Participants earning the professional achievement award gain a comprehensive body of knowledge and skills for accounting that is appropriate for school districts, health care organizations, charities, and special districts including water, transportation, and parks and recreation.

Who Can Benefit
Accountants, finance professionals, administrative analysts, accounting students, and directors and managers for government and nonprofit organizations.

More Information
Kathy Craig
(951) 827-1600
bet@ucr.ucr.edu

Certificate Details
Completion Requirements
Instructors

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Acctg for Govt & NPO I



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Accounting for Governmental and Nonprofit Organizations I

Course: MGT X428

An introduction to the characteristics of governmental and nonprofit accounting emphasizing the various fund types and account groups. Includes a review and evaluation of presently recommended accounting and financial reporting procedures for state and local governmental units. Covers both the theoretical and practical aspects of governmental and nonprofit accounting.

Prerequisite: MGT X477.3, Principles of Accounting, or equivalent experience.

Certificate Program(s): [Required for Certificate in Accounting](#)
[Required for Accounting for Governmental and Nonprofit Organizations](#)

Instructor: Justine K. Quinones, B.A., CPA, CMA, CGFM, Administrative Manager, county of Riverside
Credit: 4 units
Date/Time: Tues. 6-9:45 p.m., Sept. 15-Nov. 17 (10 meeting/s)
Location: University Extension Center - Room TBA, RIVERSIDE
Text: "Accounting for Governmental and Nonprofit," 15th edition, E. Wilson, S. Kattelus, J. Reck ISBN: 0073379603
Fee: \$595
Reg #: 092-MBA-A04

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Acctg for Govt & NPO II



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Accounting for Governmental and Nonprofit Organizations II

Course: MGT X428.1

This course expands on the basic concepts of governmental and nonprofit accounting, including financial reporting of state and local governments, analysis of governmental financial performance, auditing for government and nonprofit organizations, budgeting and costing of government services, federal government accounting and reporting, common accounting issues surrounding nonprofits, regulatory and taxation for nonprofits, accounting issues surrounding colleges, universities and health care organizations.

Prerequisite: Mgt. X428, Accounting for Governmental and Nonprofit Organizations I, or equivalent experience.

Certificate Program(s): [Required for Accounting for Governmental and Nonprofit Organizations](#)

No classes are offered at this time.


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Budgeting Process


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The Budgetary Process in Governmental and Nonprofit Organizations

Course: MGT X428.11

Students examine concepts and practices of budgeting in the public and nonprofit sectors. Students are exposed to how budgets are prepared, developed and implemented through political processes, boards of directors, agencies, etc. Topics include: overview of the budgetary process, preparing budgets and understanding the role of stakeholders in the budgetary process.


Certificate Program(s): [Required for Certificate in Nonprofit Management](#)
[Required for Accounting for Governmental and Nonprofit Organizations](#)

Instructor: Joan J. Branin, Ph.D., Consultant, The Acorn Group, Pasadena
Credit: 4 units
Date/Time: Thurs. 5:30-9:30 p.m., Jun. 18-Aug. 13 (9 meeting/s)
Location: University Extension Center, RIVERSIDE
Text: "Budgeting: A Guide for Local Government," 2nd edition, Robert L. Bland ISBN: 0873267133
Fee: \$595
Reg #: 091-MBA-A03

This class has already started. Please contact Student Services at (951) 827-4105 or (800) 442-4990. Enrollment after the start date is at the discretion of the program department.

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General Class Schedule


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Accounting for Governmental and Nonprofit Organizations Professional Achievement Award

Completion Requirements
 To earn this professional achievement award, participants must successfully complete (grade C or better) the three required courses.

The typical time to complete this professional achievement award is nine months to one year.


Required Courses	Units	F	W	Sp	Su
Accounting for Governmental and Nonprofit Organizations I	4	X		X	
Accounting for Governmental and Nonprofit Organizations II	4		X		
The Budgetary Process in Governmental and Nonprofit Organizations	4		X		X

Information in this matrix is subject to change. Classes in this program are scheduled year-round with varying start dates; please see [schedule of classes](#).


More Information
 Kathy Craig
 (951) 827-1600
kbcraig@ucr.edu

Certificate Details
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[Instructors](#)

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Internal Auditing for Govt & NPOs



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Internal Auditing for Government and Nonprofit Organizations

Course: MGT 846.2

Audits do not need to be an adversarial process. An internal audit, when done proactively, often helps an organization improve processes, policies and procedures. Through this workshop, participants explore the dynamics of an internal audit process. Topics include the role and responsibility of the auditor, key components of the audit, what is typically required in an audit, how to complete your own pre-audit, identifying key tools and approaches to complete an audit successfully.

No classes are offered at this time.

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Who should attend?

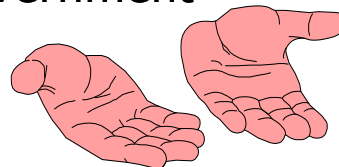
- ◆ Analysts
 - Budgetary responsibility
 - Legislative applications
- ◆ Managers
 - Understand the “talk”
 - Participate more knowingly
- ◆ Accountants
- ◆ Citizens

Why Govt & NPO Accounting ?

- ◆ Source of Revenue – more public awareness
- ◆ Broader basis of stakeholders
- ◆ Need for consistent reporting
- ◆ Civil and social awareness
- ◆ Civil and social responsibility
- ◆ Past frauds, misrepresentations, and misappropriations

How Do Governmental Entities Differ From Not-For-Profit Organizations?

- ◆ Power ultimately rests in the hands of the people
- ◆ People delegate power to public officials through the election process
- ◆ Empowered by and accountable to a higher level government
- ◆ Taxation powers



Why Must Governmental Financial Reporting Differ from Business Financial Reporting?

- ◆ Different financial report users with different needs
- ◆ Governmental financial reporting focuses on stewardship and accountability for how public resources are raised and used to provide services

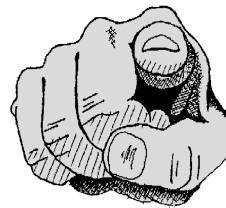
Objectives of Financial Reporting—State and Local Governments (SLG)

Governmental financial reports are used primarily to:

- ◆ Compare actual financial results with legally adopted budget
- ◆ Assess financial condition and results of operations
- ◆ Assist in determining compliance with finance-related laws, rules, and regulations
- ◆ Assist in evaluating efficiency and effectiveness

Objectives of Financial Reporting— SLG (Cont'd)

“**ACCOUNTABILITY** is the cornerstone of all financial reporting in government “
(GASB *Concepts Statement No. 1*, par. 56)



Objectives of Financial Reporting— SLG (Cont'd)

Q: What do we mean by accountability?

A: Accountability arises from citizens' "right to know" It imposes a duty on public officials to be accountable to citizens for raising public monies and how they are spent

Fund Accounting

- ◆ Funds have separate self-balancing sets of accounts used to account for resources segregated for specific purposes or restricted as to use by donors or grantors
- ◆ Funds are separate accounting and fiscal entities

Fund Accounting

Fund categories:

- ◆ Governmental
- ◆ Proprietary
- ◆ Fiduciary



Governmental Funds

Characteristics:

- ◆ Focus on short-term flow of financial resources
- ◆ Only account for current assets and current liabilities
- ◆ Use *modified accrual* basis of accounting (revenues recognized when measurable and available for spending and expenditures when incurred)
- ◆ Closely tied to budgetary accounting

Proprietary and Fiduciary Funds

Characteristics:

- ◆ Focus on flow of economic resources
- ◆ Accrual basis of accounting (revenues recognized when earned and expenses when incurred)
- ◆ Account for both current and noncurrent assets and current and noncurrent liabilities—similar to business accounting

A Quote to Remember

“...Even when developed to the ultimate stage of perfection, governmental accounting cannot become a guaranty of good government. At best, it can never be more than a valuable tool for promotion of sound financial management...”

Professor R. M. Mikesell, 1951