

MACC-508: Governmental Accounting

The basic principles of fund accounting are covered, including the analysis of financial management systems applicable to local government units. Course will also introduce students to major pronouncements of the Governmental Accounting Standards Board (GASB). An introduction to government auditing is also provided, including a review of Government Auditing Standards, promulgated by the U.S. General Accounting Office (GAO). The Single Audit requirements for state and local governments will be covered, as well.

Credits: 3

Program: Master of Accounting