

CACF 470. PUBLIC SECTOR FINANCIAL MANAGEMENT PRACTICES.

Credits: 3

Offered by: Administration & Governance (School of Continuing Studies)

This course is not offered this catalogue year.

Description

In-depth review of Generally Accepted Accounting Principles (GAAP) for non-profit and public sector entities. Topics include: application of accounting concepts in the not-for-profit and charities sector; overview of government (public sector) financial reporting standards including the basic process for setting up a not-for-profit and obtaining and maintaining charitable status; major financial reporting issues in not-for-profit organizations, approaches for measuring and valuing outputs, performance measurement in NFPOs and profit-oriented organizations, public and Indigenous communities; the concept of the public sector, and the Handbook applicable to each component of the public sector.

- Corequisite: CACF 440
- Prerequisite: CACF 325

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