

# ACC 512

## Government and Non-Profit Accounting



Faculty Member

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Department

**Accountancy & Legal Environment**

### Student Purpose

To allow the student to gain real world experience with a government or non-profit entity that allows them to apply what they learn in this and other accounting courses and gain confidence in their professional abilities.

### Community Impact

The projects students have completed in this class vary and have included helping to find uncollected funds, conduct research on new accounting standards and laws, apply for grants, and complete ordinary transactions. The community partners benefit from getting a special project completed that the accounting staff never seem to find time to complete, complete a project that would have otherwise needed to be completed by paid outside entities, or catch up on routine work that needed done. The partners benefit from the student assistance by saving either time or money, both of which make the organization more efficient and able to complete more services to the community. The community impact is indirect, but substantial.

### Community Partners

- Appalachian Studies Association
- City of Huntington
- Marshall University Foundation
- United Way of Central West Virginia
- United Way of the River Cities

### Student Quote

"I think the material from this project made class content more relevant to me because I was continually referring back to my textbook and referring to past chapters to learn about things such as special events, what kind of nonprofit entity the United Way of Central WV was, what standards they should follow, etc. I grew to support the United Way practice more. I used to think it was because they are a big organization and was less confident in

their activities. However, working with this entity has helped me see the good they do and that they are local since the branches are not managed by national or international managers like I previously thought. It also helped me see how accounting contributes to society because a lot my supervisor did is what keeps the charity going as successfully. Not only does he have to deal with internal accounting, but he has to ensure the entity maintains tax exemption status, federal funding, keep up with relevant laws and the use of private funding that is restricted as well. I did not know an accountant outside of public accounting had to do so much, so it makes me have a higher respect for accountants in all professions. I also feel I learned what it could be like working in a professional environment and doing research for team members or superiors and I feel I am more prepared than I thought I was."

### Faculty Quote

"I use CBL in this course to help the students gain an appreciation of how government and nonprofit accounting differs from what they have encountered with for-profit entities. It helps students better understand concepts like restricted funds that are covered in the book. Reading about something makes you aware. Actually working with something makes you understand. I think the students also increase their civic awareness seeing the issues that local governments and nonprofit entities face. These organizations provide so many essential services; and from an accounting standpoint, it is really important for students to understand how these services are financed and how the costs must be allocated to demonstrate to citizens and donors that the resources being provided are used appropriately. This understanding of accountability is fundamental to this area of accounting, and I believe the CBL component of the course helps students gain this understanding so much better than anything that can be done in the classroom alone. With this particular section being online, the students were able to select a partner that they had a passion for rather than one I selected for them. I think that really improved the student commitment to the project and kept interest high."

### Community-Based Learning Program

304.696.3577

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COMMUNITY-BASED  
LEARNING PROGRAM