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Un ministère de Calvary Chapel-Port-au-Prince

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## Syllabus

**Course Name**

**SPECIALIZED II - NON-COMMERCIAL ORGANIZATIONS**

**ACCOUNTING**

**I. Objectives :** This course aims to provide students with a comprehensive understanding of non-commercial organizations (NCO) accounting. It covers the treatment of company bankruptcies and equips students with the skills needed to work as accountants in municipalities, NGOs, and other organizations using fund accounting methods.

**II. Course Content :**

- a. Introduction
- b. Non-Commercial Organizations (NCO) Accounting:
  - Definitions
  - Administration Funds
  - Ongoing Project Funds
  - Fixed Asset Funds
  - Debt Funds
  - Special Activity Funds
- c. Estate Accounting
- d. Company Bankruptcy Accounting
- e. Cooperative Accounting

**III. Course Materials :** Professor's Notes and Case Studies

**IV. Assessment :** Homework and In-person Examination.