

UNIVERSITY SYSTEM OF GEORGIA (USG) NEXUS IN PUBLIC AND GOVERNMENT ACCOUNTING

Consistent with the mission of the College of Business, the University System of Georgia (USG) Nexus in Public and Government Accounting at Clayton State University is designed to provide Bachelor of Business Administration students with necessary knowledge, skills, and hands-on experiential learning with accounting practices in governmental and not-for-profit entities. Please see your Academic Advisor if you are interested in this credential.

Program Learning Outcomes

Graduates of this program will be able to:

- Apply appropriate accounting concepts and principles to analyze and journalize various types of accounting transactions.
- Apply appropriate accounting concepts and principles to analyze and journalize accounting transactions in various government and not-for-profit entities.
- Prepare financial statements in accordance with standards set by the Governmental Accounting Standards Board (GASB).
- Apply managerial accounting techniques to measure and control the financial performance of both governmental and not-for-profit organizations.
- Explain the essential elements of financial audits by independent CPAs of governmental and not-for-profit entities.
- Complete two intensive structured, supervised, and professional internships in governmental or not-for-profit accounting environments.

Program Requirements

| Code | Title | Credit Hours |
|--|---|--------------|
| Core IMPACTS | | 42 |
| All core curriculum recommendations are shown under the Core IMPACTS section of the Undergraduate Graduation Requirements. (https://catalog.clayton.edu/graduation-requirements/undergraduate-graduation-requirements/core-curriculum/#nonsciencemajorstext) | | |
| Required Courses | | |
| ACCT 2101 | Principles of Financial Accounting | 3 |
| ACCT 2102 | Principles Managerial Accounting | 3 |
| ACCT 3351 | Intermediate Financial Accounting I | 3 |
| ACCT 4440 | Governmental and Non-Profit Accounting | 3 |
| ACCT 4850 | Accounting Internship/Cooperative Education | 3 |
| ACCT 4851 | Accounting Internship/Cooperative | 3 |
| or ACCT 4852 | Accounting Internship/Cooperative | |
| or ACCT 4853 | Accounting Internship/Cooperative | |
| Total Credit Hours | | 60 |