



Course Outline

Course title	Government and Non-profit Accounting	Course code	Acc 325
Program	Bachelor in Accounting	Level	8
Prerequisite	Principle of Financial Accounting	Credit hours	4

Main learning outcomes:

At the end of this course, the student should be able to understanding:

1. The Framework for Government Accounting.
2. Documents Cycle in Government Entities.
3. Recording all financial transactions in Government Entities.
4. Books used in Government Entities.
5. Financial Reports in Government Entities.
6. Guide to Government Accounting Objectives and Standards in the Kingdom of Saudi Arabia.
7. Accounting System for Non-profit Organizations.

Topics to be covered:

- The definition , objectives and characteristics of government accounting.
- Aspects of agreement and disagreement between government accounting and financial accounting.
- General Budget (concept, characteristics, stages of preparation)
- Documents cycle in government Entities.
- Recording transactions related to government revenues and expenditures.
- Recording transactions related to covenants , secretariats and current accounts
- Accounting and statistical books in government Entities.
- Financial reports in government Entities.
- Guide to Government Accounting Objectives and Standards in the Kingdom of Saudi Arabia
- Accounting system for non-profit organizations.

Required textbooks:

" government Accounting in Kingdom of Saudi Arabia," by Mohammed Saad AL Hwaimal , the Research Center of the Institute of Public Administration,2019.

Additional references :

(scientific journals, reports, electronic materials)

- Accounting standards for non-profit organizations issued by the Saudi Organization of Certified Public Accountants
- Guide to Accounting Concepts and Standards for the Public Sector, Part One and Two, issued by the Ministry of Finance in the Kingdom of Saudi Arabia.

Grading:

Participation	Assignment	Mid. 1	Mid. 2	Final Exam	Total
5	5	25	25	40	100