



Course Specifications

Course Title:	Governmental Accounting
Course Code:	ACAC 226
Program:	Diploma in Accounting
Department:	Business Administration
College:	The Applied College
Institution:	KING ABDULAZIZ UNIVERSITY

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A. Course Identification

1. Credit hours: 4			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	
3. Level/year at which this course is offered: Level 4 / Year 2			
4. Pre-requisites for this course (if any): ACAC 121			
5. Co-requisites for this course (if any): None			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	3	70%
2	Blended	1	30%
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	36
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	36

B. Course Objectives and Learning Outcomes

1. Course Description This Course Developed the Governmental Accounting in Saudi kingdom Entities from many view point such as : criteria for preparing Budget, Scientific basis for governmental accounting, Accounting Cycle, Closing and Preparation of Final Accounts, Controlling Accounts.
2. Course Main Objective 1-Identify characteristics, objectives and resources of the government. 2-Analyze fund accounting and understand how different events and transactions are reflected in them. 3-Identify the sources of accounting principles applicable to the local governments. 4-Analyze the accounting involved in general fund revenues and expenditures. 5- Make accounting entries for transactions involving the capital projects fund, debt service fund and fixed assets in government. 8- Cite the Closing and Preparation of Final Accounts and Controlling Accounts.



3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the sources of accounting principles applicable to the local governments and other non-for-profit enterprises.	
1.2	Describe the accounting involved in general fund revenues and expenditures.	
1.3	Record accounting entries for transactions involving the capital projects fund, debt service fund, fixed assets in government.	
1.4	Recognize the objectives of the accounting principles and financial reporting of government.	
2	Skills :	
2.1	Estimate the accounts map in governmental entities.	
2.2	Explain the financial reporting of government entities.	
2.3	Illustrate the personal responsibility, through Project, presentation, to evaluate critically Governmental Accounting Issues.	
2.4	Show the Ethic and moral behavior, capacity for self directed learning. Such as Integrity, Objectivity, Professional competence.	
3	Values:	
3.1	Illustrate the computer facility in Governmental Accounting process.	
3.2	Operate the transactions involving the capital projects fund, debt service fund, fixed assets in government entities.	
3.3		
3...		

C. Course Content

No	List of Topics	Contact Hours
1	Budget -General basis for classification- relationship between classification and Accounts system. -Classifying the Budget in the Kingdom -technique of preparation.	5 Hours
2	Scientific basis for governmental accounting -governmental Accounting theory.	5 Hours
3	Governmental Accounts -Governmental accounts in the Kingdom. -Expenses -Recording and reconciling transactions.	5Hours
5	Accounting Cycle -Books of Accounts – Journal entries -Consigned Accounts - Current Accounts – Accounting position for some entities	8 Hours
6	Closing and Preparation of Final Accounts -closing the accounts -Problems of preparation of the Final Accounts	5 Hours



7	Controlling Accounts - Internal control for accounting transactions - Controlling the execution of the Budget financial control systems in the Kingdom	3 Hours
8	Developing the Accounts -Organizing financial management – application problems – developing the governmental accounting system.	5 Hours
Total		36

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Define the sources of accounting principles applicable to the local governments and other non-for-profit enterprises.	<ul style="list-style-type: none"> • Lectures • Class participation/ group discussion • Problem solving questions • Case study • Students' speech and presentation • Self- study promotion Students counseling during office hours.	<ul style="list-style-type: none"> • Quizzes • Assignments • Class discussion • Report writing • Problem solving sessions • Mid -term exams consisting of Written questions, true & false, multiple choice, etc. Final Exam
1.2	Describe the accounting involved in general fund revenues and expenditures.		
1.3	Record accounting entries for transactions involving the capital projects fund, debt service fund, fixed assets in government.		
1.4	Recognize the objectives of the accounting principles and financial reporting of government.		
2.0	Skills		
2.1	Estimate the accounts map in governmental entities.	<ul style="list-style-type: none"> • Lectures • Class participation/ group discussion • Problem solving questions • Case study • Students' speech and presentation • Self-study promotion Students counseling during office hours.	<ul style="list-style-type: none"> • Quizzes • Individual and group assignments • Class participation • Problem solving • Case study • Mid-term's exams consisting of Written questions, true & false, multiple-choice questions, etc. Final Exam
2.2	Explain the financial reporting of government entities.		
2.3	Illustrate the personal responsibility, through Project, presentation, to evaluate critically Governmental Accounting Issues.		
2.4	Show the Ethic and moral behavior, capacity for self-directed learning. Such as Integrity, Objectivity, Professional competence.		

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
3.0	Values		
3.1	Illustrate the computer facility in Governmental Accounting process.	<ul style="list-style-type: none"> Group discussion, class participation, Speeches and presentations. Encourage use of computer in projects, Assignments and presentations. Assigning claims, underwriting and reinsurance calculations and numerical problem solving.	<ul style="list-style-type: none"> Quizzes Numerical problem solving Case study Mid-terms exams consisting of Written questions, true & false, multiple choice questions, etc. Final Exam
3.2	Operate the transactions involving the capital projects fund, debt service fund, fixed assets in government entities.		
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2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			
3			
4			
5			
6			

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

The faculty members are required to display at the front of their office a schedule dividing into lecture hours and office hours. The office hours are available for individual student's consultation and counseling which is on average 30-45 minutes per course per day.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Mohamed el shref, Governmental Accounting in Saudi Arabia, toraik pub., 1431.
Essential References Materials	Granof and Wardlow, <i>Core Concepts of Government and Not-For-Profit Accounting</i> , Wiley , latest edition.



Electronic Materials	www.mof.gov.sa WWW.SOCPA.ORG.SA Saudi Accounting Association: www.saa.org.sa
Other Learning Materials	SEDI (Saudi Entrepreneurship development Institute). This Institute can enhance the skill for the person after obtaining the Associate diploma and their credentials etc.

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	College maintains a very high standard of safety and security arrangements. Providing the students with healthy educational environment with all possible latest and essential educational equipment's and Supplies: <ul style="list-style-type: none"> • Lecture room with 25 to 30 student's accommodation • Computer Lab with all its essentials accommodates 25 to 30 students • For higher number of student's seminar rooms are used which can accommodate up-to 200 students' time • Students library
Technology Resources (AV, data show, Smart Board, software, etc.)	College uses enough resources to ensure that the latest technology is used and thus modifications, improvements, updating and replacements are commonplace to stay compatible. College have following facilities: <ul style="list-style-type: none"> • Each lecture room is equipped with latest computer and computing devices including projectors, remote control screens. • All the information technology laboratory room have computer for each and every student • Each faculty member is also provided with lab top • Learning is also heavily computer based and each faculty member maintains his own website where students can access to carry out various learning activities.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of Teaching	Students	<ul style="list-style-type: none"> • Every semester evaluation of each faculty member regarding effective teaching is done • The administration department is responsible to carry out the task • Standard form which contains set of questions is used to get the feedback from ever student about effective teaching for every subject they are being taught.



Evaluation Areas/Issues	Evaluators	Evaluation Methods
		<ul style="list-style-type: none"> Based on the student's feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Faculty	<ul style="list-style-type: none"> Based on the Faculty feedback debriefing is done by the departmental head regarding what went well and what could have gone better.
Teaching	Program Leaders	<ul style="list-style-type: none"> Departmental Head or Chairmen's continuous evaluation of the faculty members. Students and Departmental Head meetings to discuss, among others aspects, the satisfaction with faculty members teaching standards. Frequent visit of class room by vice dean of the college during lecture hours for good governance and observance. Faculty team from King Abdulaziz University pay visit to the college periodically to review each teacher's course portfolio and highlighting good work, deficiency or shortcomings to the departmental head or chairmen.
Improvement of Teaching	Program Leaders	<ul style="list-style-type: none"> Setting the benchmark for teaching standards and ensuring teachers adherence to these benchmarks. Faculty members frequently attending relevant lectures, seminars, training and workshops. Inviting speakers of repute to offer lectures to the college faculty to enhance teaching standards. Encouragement of faculty members to attend continuous professional development (CPD) programs. Holding intercollegiate meetings and discussion to share the best teaching methods and techniques. Motivational encouragement Best faculty reward driven approach Annually assessment of faculty members Periodical all students and teachers gathering under one roof under the patronage of Dean for open discussion.

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Standards of Student Achievement	Independent member teaching staff	Faculty of King Abdulaziz University pay periodical visit to the college where they review student's assessment papers such as assignment, quizzes, midterm exams, final exam.

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Business Administration
Reference No.	One
Date	27-09-2022