



Future Academy
Higher Future Institute for Specialized Technological Studies

Course Specification

1- Course information:

Course Code:	326
Course Title:	Governmental Accounting and Non-profit Organizations
Year/level	3 th
Academic Programs	Business Administration Program (B.Sc.)
Contact hours/ week	Theoretical 3 hrs. / Tutorial 2 hrs. = Total 5 hrs.

2- Course aims:

The aims of this course are to provide a solid understanding of the basics and principles of governmental accounting, ensuring students grasp the unique aspects of financial management in the public sector. It also aims to teach students how to achieve the tax bases according to the type of tax, enabling accurate and efficient tax compliance. Furthermore, the course seeks to qualify students for professional practice in accounting and auditing offices, equipping them with the necessary skills and knowledge. This comprehensive approach ensures that graduates are well-prepared for the demands of the industry. Ultimately, the course aims to produce competent and confident professionals in the field of accounting and auditing.

3- Intended learning outcomes of the course (ILOs):

a- Knowledge and understanding:

On successful completion of this course, the student should be able to:

- a-1 The conceptual framework of governmental accounting in Egypt.
- a-2 The rules of financial reporting of state and local government.
- a-3 The rules of state budget in Egypt.
- a-4 The rules of accounting processing for expenditures in Egyptian Gov. entities.
- a-5 The rules of accounting processing for revenues of Egyptian funds.

b- Intellectual skills:

On completing this course, the student should be able to:

- b-1 Determining scope of governmental accounting.
- b-2 Determining the nature of expenditure for local entities.
- b-3 Identify steps and procedures for revenues of local funds.
- b-4 Determining the needs of inventories cost flow
- b-5 Determining the importance of planet assets

c- Professional and practical skills:

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

- c-1 The possibility of analyzing the governmental accounting in Egypt
- c-2 The conceptual framework of governmental accounting in Egypt
- c-3 Preparation of state budget in Egypt.
- c-4 Preparation expenditure settlement note for local entities.
- c-5 Preparation revenues settlement note for local funds.

d- General and transferable skills:

On successful completion of this course, the student should be able to:

- d-1 Determining the state of budget in Egypt.
- d-2 Qualifying the student to work with the Egyptian governmental entities.
- d-3 Qualifying the student for working at governmental sector.
- d-4 Qualifying the student for getting the needs in accounting field
- d-5 Qualifying the student for work in multi- fields of accounting

4- Course contents

Weeks	Topics/units	Number of hours		ILO's
		Lecture hours	Practical hours	
1	Definition and types of gov. accounting in Egypt	3	2	a1, b3, c4, d3
2	Conceptual framework of governmental Acc.	3	2	a1, b3, c3, d4
3	The standards of financial reporting of state and local government	3	2	a2, b2, c1, d2
4	The state budget in Egypt.	3	2	a3, b4, c4, d1
5	Steps for preparing state budget in Egypt.	3	2	a4, b1, c2, d5
6	Preparation journal entries for expenditure of local entities.	3	2	b3, a2, c5, d5
7	Mid-semester exam	1		c4, d4
8	Preparation journal entries for Revenues of local funds.	3	2	a3, b4, d4, c5

9	Types of revenues of local funds.	3	2	a1, b2, c3, d1
10	Types of revenues of local funds.	3	2	a1, b2, c3, d1
11	Accounting for capital projects.	3	2	a1, b2, c2, d3
12	Accounting for capital projects.	3	2	a1, b2, c2, d3
13	Preparation journal entries for non-current assets of local entities.	3	2	a1, b4, c3, d2
14	Preparation journal entries for payment non-current assets of local entities.	3	2	a5, b3, c1, d4

5- Teaching and learning methods

Methods	ILO's																			
	a1	a2	a3	a4	a5	b1	b2	b3	b4	b5	c1	c2	c3	c4	c5	d1	d2	d3	d4	d5
Lectures	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Practical sections/ Tutorials																				
Self-learning	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Assays and reviews					√					√				√	√				√	√
Discussion groups																				
Problem-solving																				

E-learning																				
Blended learning																				

6- Teaching and learning methods for Low-achieving students

- Extra teaching hours for those who need help
- More quizzes to assess their ability for understanding the course
- Encourage the team work for those students with other advanced ones to increase their participation and understanding

7- Student assessment

Assessment method	Time	Grade weight (%)	ILOs
Course Work (Tutorial Exercise and Assignments)		10	a2, b5
Quiz 1	1	10	a1, b3,b4
Mid-term exam	1	20	a1, a2 ,b3,b5
Quiz 2	1	10	a 2,b3
Final Written exam	2	50	a1, a2, b3,b4

8-List of references

8.1. Student notebooks:

Liban, D. (2020). *Introduction to Governmental Accounting*. Retrieved from [https://www.slideshare.net/liban2040/introduction-to-governmental-acc​;contentReference\[oaicite:0\]{index=0}](https://www.slideshare.net/liban2040/introduction-to-governmental-acc​;contentReference[oaicite:0]{index=0})

8.2. Essential textbooks:

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8.3. Recommended textbooks:

Freeman, R. J., Shoulders, C. D., Allison, G. S., & Smith, G. R. (2013). *Governmental and Nonprofit Accounting: Theory and Practice* (10th ed.). Pearson.

8.4. Journals, Periodical and Reports etc.

McLeod, A. S., & Thomas, C. W. (2003). Governmental accounting education: A survey of the governmental accounting instructors. *Journal of Accounting Education*, 21(1), 1-21

8.5. Websites

Governmental Accounting Standards Board (GASB). (n.d.). Retrieved from <https://www.gasb.org>

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