

# **COURSE PLAN**

Bachelor of Science in Business Administration (BSBA)

## **Eighth Semester**

Accounting for Government & Non-Profit Organization

**COURSE CODE (Acct-327)**

*Framed by*

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## COURSE PLAN/SCHEME OF WORK

<b>PROGRAMME</b>	<b>BSBA in Accounting</b>
<b>COURSE CODE</b>	<b>ACCT 327</b>
<b>COURSE TITLE</b>	<b>Accounting for Government and Non-Profit Organization</b>
<b>YEAR</b>	<b>4<sup>th</sup> YEAR</b>
<b>SEMESTER</b>	<b>Eighth Semester</b>
<b>LEARNING OUTCOMES</b>	<p>The students would be able to feel themselves comfortable to handle and understand the following area in "Accounting for Government and Non-Profit Organization, after successful completing of the course.</p> <ul style="list-style-type: none"> <li>• The Segment 1<sup>st</sup> &amp; 2<sup>nd</sup> in Course Specification- The main purpose of this segment is to enhance the understanding of students about the accounting treatments and practices regarding concepts of accounting and financial reporting relevant to governmental and not-for-profit organizations, such as colleges, hospitals and voluntary organizations.</li> <li>• Under Segment 3<sup>rd</sup> &amp; 4<sup>th</sup> in Course Specification- The main purpose of this segment is to enhance the skill and ability of students about the accounting treatments and practices and familiarizing students with the nature of local and governmental units and their financial characteristics and also the differences in accounting treatment for Non-Govt./ Non-Business Organization financial comparison between the profit seeking and not for profit entities.</li> <li>• Segment 5<sup>th</sup> in Course Specification will enable students, how to deal with the accounting treatment in relation to other Non-Business/ Non-Govt. Organizations. In addition to that, the course covers some aspects of fund control utilization among non-profit organizations.</li> </ul>

**References:**

**A:** Debra C. Jeter and Paul K. Chaney (2007), "Advanced Accounting" John Wiley & Sons, Inc. 3<sup>rd</sup> Edition

**B:** MICHAEL H. GRANOF (2007), "GOVERNMENT & NOT- FOR-PROFIT ACCOUNTING, *Concepts & Practices*" John Wiley & Sons, Inc. 4<sup>th</sup> Edition

Session	Concept / Topic to Teach	Session Objectives	Resources	Remarks
1	Personal briefing, and intensive background exposure about the Government accounting and the Not-For Profit-Organisation. Introduction including the regular feedback from the students of understanding a word/phrase and also will be advised to come on time and feel the importance of time in your career. Lucrative method for securing high marks in the mid-term and as well as in semester exams.	To make the new learner courses friendly. Efforts to reduce the burden of the exams and enable them to enhance the willingness to study the opted course tirelessly.	Refs: Photocopies; PPT etc	
2	<b>Introduction to fund accounting meaning</b>	Detailed discussion over fund meaning and accounting.	Refs: A – P. 759- 784& P. 885-886 B – P. 37- 40	
3	Meaning and role of fund accounting. (Cont...)	Explain the role of fund accounting.	Refs: A – P. 754- 755 & P. 885-886 B – P. 37- 40	
4	Classification of Non-business Organization.	Acquaint them to identify the Non-business Organization.	Refs: A – P. 755- 755 B – P. Handout-	
5	Distinction between Non-business and Profit Oriented Organization	To understand the criticality of business and non business organizations.	Refs: A – P. 755- 757 B – P. Handout-1	
6	Concept of revenue and expenditures	An over view	Refs: A – P. 762-773 B – P. 125- 129 Handout- 2	
7	<b>Recording of Revenue and Expenditures. (Cont....)</b>	State the concepts of revenue and expenditures and its identification. (Cont....)	Refs: A – P. 763-774 B – P. 125- 129& Handout- 3	
8	Recording of Revenue and Expenditures.	State the concepts of revenue and expenditures and its identification.	Refs: A – P. 763-774 B – P. 125- 129 Handout- 4	
9	Recording budgeted revenue and actual revenue. (Cont....)	Explain the recording budgeted revenue and actual revenue. (Cont....)	Refs: A – P. 763-774 B – P. 125- 129 Handout- 5	
10	Recording budgeted revenues and actual revenue.	Explain the recording budgeted revenue and actual revenue	Refs: A – P. 768- 774 B – P. 125- 129	
11	Recording budgeted expenditures and actual expenditures. (Cont....)	Enumerate the recording of budgeted expenditures and actual expenditures. (Cont....)	Refs: A – P. 768- 774 B – P. 125- 129	
12	Recording budgeted expenditures and actual expenditures. (Cont....)	Enumerate the recording of budgeted expenditures and actual expenditures. (Cont....)	Refs: A – P. 768- 774 B – P. 125- 129	
13	Recording budgeted expenditures and actual expenditures	Elucidate the practical problem budgeted expenditures and actual	Refs: A – P. 768- 774 B – P. 125- 129	

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		expenditures.		
14	Lapsing of appropriations. (Cont....)	Elucidate the word" Lapsing" of appropriations.	Refs: A – P. Handout B – P. Handout	
15	Lapsing of appropriations	Explanation with examples.	Refs: A – P. Handout B – P. Handout	
<b>Appraisal of understanding (Mid Term Exam)</b>				
16	<b>Accounting for State and Local Governmental Units. (Cont....)</b>	Introduction about the State and Local Govt. units: A conceptual framework.	Refs: A – P. 803- 827 B – P. Handout	
17	Accounting for State and Local Governmental Units.	Describe the identification of both.	Refs: A – P. 803- 827 B – P. Handout	
18	History Of Generally Accepted Accounting Standards. (Cont....)	State the reason retrospect and prospects of the accounting standards.	Refs: A – P. 803-807 P. 880-884 B – P. 23- 27,	
19	History Of Generally Accepted Accounting Standards. (Cont....)	About the accounting standards. (Cont....)	Refs: A – P. 803-807 P. 880-884 B – P. 23- 27	
20	History Of Generally Accepted Accounting Standards.	Meaning in detail and sources.	Refs: A – P. 803-807 P. 880-884 B – P. 23- 27	
21	Structure of Governmental Accounting (Cont....)	Meaning in detail and explanation	Refs: A – P. 807- 827 B – P. Handout	
22	Structure of Governmental Accounting.	To know the entities included in Govt. accounting.	Refs: A – P. 807- 827 B – P. Handout	
23	Types of Government. fund entities	To make the student familiar about different entries Govt. units	Refs: A – P. 807- 827 P. 759-762 B – P. Handout	
24	Types of Government. entities	To make the student familiar about different entries Govt. units	Refs: A – P. 807- 827 P. 759-762 B – P. Handout	
25	<b>Accounting for Non-Government / Non-business Organization. (Cont....)</b>	What is NGO/NBO? (all about the topic)	Refs: A – P. 780-900 & P. 754-763 B – P. Handout	
26	Accounting for Non-Government / Non-Business Organization.	Differentiation between Non-Government / Non-Business Organization.	Refs: A – P. 755-757 & P. 885-886 B – P. Handout	
27	Fund accounting. (Cont....)	Role fund accounting.	Refs: A – P. 780-900 & P. 754-763 B – P. Handout	
28	Fund accounting.	Explain the application fund accounting	Refs: A – P. 759-762 & P. 885-886	

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			B – P. 8,37, 93,	
29	Accrual basis of accounting. (Cont....)	What is Accrual basis of accounting?	Refs: A – P. 886-887 B – P. 124-128,171, 384, 385,	
30	Accrual basis of accounting	What is Accrual basis of accounting? Some practical examples.	Refs: A – P. 886-887 B – P.124- 128, 171, 384, 385,	
31	Classification of revenue and expense. (Cont....)	Explain the basics of revenue and expense.	Refs: A – P. 762-773 B – P. 125- 129& 556-558	
32	Classification of revenue and Expense.	Explain the basics of revenue and expense. Identifications.	Refs: A – P. 762-773 B – P. 125- 129& 556-558	
33	Accounting for current funds.	To differentiate current restricted and current unrestricted funds.	Refs: A – P. 888-891 B – P. Handout	
<b>Appraisal of understanding (Mid Term Exam)</b>				
34	<b>Other Non Business Nongovernmental Organization. (Cont....)</b>	Explain the general rule governing the recognition of NBNOs. (Cont....)	Refs: A – P. 880-900 B – P. 479-520	
35	Other Non Business Nongovernmental Organization.	Explain the general rule governing the recognition of NBNOs. (Cont....)	Refs: A – P. 880-900 B – P. 479-520	
36	Accounting for colleges and universities. (Cont....)	Describe the complication and unique issues faced by colleges and universities. (Cont....)	Refs: A – P. 880-900 B – P. 537-579	
37	Accounting for colleges and universities. (Cont....)	Describe the complication and unique issues faced by colleges and universities. (Cont....)	Refs: A – P. 880-900 B – P. 537-579	
38	Accounting for colleges and universities	Describe the complication and unique issues faced by colleges and universities.	Refs: A – P. 880-900 B – P. 537-579	
39	Hospitals and Health	How fee for services are recognised as revenue/ expenditure. (Cont....)	Refs: A – P. 880-900 B – P. 537-579	
40	Hospitals and Health	How fee for services are recognised as revenue/ expenditure.	Refs: A – P. 880-900 B – P. 537-579	
41	Voluntary and welfare organizations	The general rules governing the recognition of contributions. Services rendered by members etc.	Refs: A – P. 880-900 B – P. Handout	
42	Course review	Skimming of all contents covered.		
<b>End Semester Exams</b>			Course Completed	