



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502343	Course title	Governmental Accounting
Number of credit hours	3	Pre-requisite/co-requisite	Principles of Accounting (2)

Brief course description

The course provides students with the essentials of accounting for governmental and not-for profit organizations and the principles of fund accounting theory. It demonstrates the procedures of recording, reporting, budgeting, and not-for-profit organizations.

Course goals and learning outcomes	
Goal 1	Determine the framework of governmental accounting.
Learning outcomes	1.1 Increase students ability to demonstrate knowledge and understanding in accounting areas 1.2 Increase students ability to demonstrate understanding and skills of governmental accounting situations 1.3 Increase students ability to communicate effectively, both oral and written in governmental accounting topics and research
Goal 2	The Jordanian legislation and the accounting system.
Learning outcomes	2.1 Increase students' knowledge on Jordanian governmental laws and legislations. 2.2 Increase students' knowledge on Jordanian budget preparation cycle based on the governmental laws and legislations.
Goal 3	Learn the basis of measurement in the governmental accounting.
Learning outcomes	3.1 Student should be able to demonstrate knowledge and understanding in ethical and regulatory accounting issues 3.2 Student should be able to demonstrate difference between knowledge and understanding governmental accounting areas 3.3 Students' should define the most suitable accounting regulatory issues in Jordan, and why it was chosen.
Goal 4	Preparing a budget and its implementations.
Learning outcomes	4.1 Support students' abilities and skills to demonstrate both oral and written communications in governmental budget preparation 4.2 Increase students' knowledge on practical governmental accounting issues
Goal 5	Identify the operations for income and expenditures.
Learning outcomes	5.1 Support students' abilities and skills to demonstrate both oral and written communications by focusing on the governs income and expenditures 5.2 Increase students' knowledge on governmental income and expenditures classification and preparation in budget
Goal 6	How to account for the debit/credit current accounts.
Learning outcomes	6.1 Support students' abilities and skills to more effective oral and writing communications for governmental bodies in relation to accounts 6.2 Supporting the students ability to apply knowledge and skills in different governmental business accounts
Goal 7	How to deal with governmental financial controls.
Learning	7.1 Increase students' abilities and skills on critical thinking skills by implementing



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outcomes	theory into practical activities based on governmental laws and regulations 7.2 Increasing students ability to apply knowledge and skillful different governmental business functions
Textbook	Freeman, Shoulders, Allison, Smith, Governmental and Nonprofit Accounting: Theory and Practice, 10 th edition, 2013, Prentice Hall, USA.
Supplementary references	Government and Not for profit Accounting: Concepts and practices”, by Michael H. Granof John Wiley & sons. INC. New York, Edition. 1998.

Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01	1	Intellectual framework for governmental accounting:	13	1
	1	The concepts of governmental accounting	17	
	1	Characteristics of government activity		
02	1	Objectives of governmental accounting.	21	1
	1	Functions of the accounting system of government	22	
	1	Similarities and differences between governmental and financial accounting.	27	
03	1	Accounting system of government in light of the Jordanian Legislation:	39	2
	1	Documentation procedures.	44	
	1			
04	3	Bookkeeping	44	2
		Chart of accounts.	46	
05	1	The basis of measurement in government accounting.	65	3
	1	The cash basis	76	
	1	The modified cash basis.	80	
	1	The accrual basis	84	
06	3	Review of Previous Chapters (FIRST EXAM)		
07	1	The budget as an instrument of government accounting:	93	4
	1	The concept of budgets	97	
	1	Importance of preparing the budget.	99	
08	3	Steps of preparing the budget.	110	4
		Principles considered when preparing a budget.	113	
09	3	Methods for estimating the expenditures and income	116	4
		Classification of items in the budget	118	
10	3	Accounting operations for the implementation of the budget	129	4
11	3	Implementation exercises on the budget	153	4
12	1	Review of Previous Chapters (SECOND EXAM)	157	5
	1	Operations accounting for income and expenditures	161	
	1	Accounting treatment for the collection of revenues.	169	
13	1	The accounting treatment for the debit/ credit current accounts.	187	6
	1		192	
	1	Permanent imprest accounts.	203	



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		Credits current accounts and cash transfers abroad. Trust accounts	212	
14	1 1 1	Transferred money accounts. Insurance accounts. Compensation on current accounts. Payable settlement under current accounts.	218	6
15	1 1 1	Government financial control. Internal control External oversight	243 248 251	7
16	3	Review of Previous Chapters (FINAL EXAM)		

Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	@zuj.edu.jo
Office hours			

Mrs. Anan Srouji