



Course Specifications

Course Title:	Accounting for Nonprofit Organizations
Course Code:	ACCT 1312
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours:
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: Fifth Semester / Third Year
4. Pre-requisites for this course (if any): ACCT 1211
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course focuses on the development and use of financial information as it relates to governmental and non-profit organizations. Topics include identifying and applying appropriate accounting and reporting standards for governments and non-profit organizations, preparing their financial statements, using nonfinancial performance measures to evaluate governmental and non-profit organizations, and describing their auditing requirements.

2. Course Main Objective

- Identify characteristics and types of government units and Not-For-profit organizations.
- Understand the budgeting framework of governmental units and other non-profit organizations.
- Record financial transactions of revenues and expenditures in governmental units and other non-profit organizations according to the appropriate act, rules, and legal provisions of the government.
- Avoid the excess expenditures beyond the limit of the budget approved by the government.
- Facilitate for making auditing of the books of accounts.
- Help for preparing different financial statements and reports.
- Facilitate for estimating the annual budget by providing historical financial data of government revenues and expenditures.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	List the main regulations of governmental accounting elements with its objectives and government units' characteristics	K1
1.2	Explain the functions of the revenues and expenses of the general budget for the purposes of its classification and understanding its right accounting treatment.	K2
1.3	Understand of auditing procedure in government and nonprofit organizations.	K3
2	Skills	
2.1	Interpret the final account and corrects the accounting entries in the light of the cases related to the expenses and revenues of the general budget.	S1
2.2	Use of critical thinking and problem-solving skills in analyzing information.	S2
3	Values	
3.1	Demonstrate commitment to professional values, standards, and ethical codes of conduct as an accountant in Non- Profit Organizations	V1

C. Course Content

No	List of Topics	Contact Hours
1	General framework of government accounting (including government accounting of Saudi Arabia)	6
2	Government Accounting System	6
3	Control system on the state budget	6
4	Accounting for government revenues	6
5	Accounting for government expenses	6
6	Auditing of Governmental and Not-for-Profit Organizations	6
7	Accounting for other Not for Profit entities	6
8	Closing accounts and preparation of the final account	3
Total		45

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	List the main regulations of governmental accounting elements with its objectives and government units' characteristics.	Interactive Lectures Problem Solving	Exams Quizzes Assignments
1.2	Explain the functions of the revenues and expenses of the general budget for the purposes of its classification and understanding its right accounting treatment.		
1.3	Understand of auditing procedure in government and nonprofit organizations.		
2.0	Skills		
2.1	Interpret the final account and corrects the accounting entries in the light of the cases related to the expenses and revenues of the general budget.	Interactive Lectures Problem Solving Case Studies	Exams Quizzes Assignment Project
2.2	Use of critical thinking and problem-solving skills in analyzing information.		
3.0	Values		
3.1	Demonstrate commitment to professional values, standards, and ethical codes of conduct as an accountant in Non-Profit Organizations	Class Discussion Seminars	Assignment Project Report writing Presentations Brainstorming

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	HomeWorks/Assessments/Projects	Continuous	20%
3	Mid term	9	30%
4	Final Exam	16	40%

*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:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Reck, J., Lowensohn, S. Wilson, E. (2015). Accounting for Governmental & Nonprofit Entities. Seventeenth Edition, USA: McGraw-Hill Higher Education. ISBN-10: 0078025826. ISBN-13: 978-0078025822
Essential References Materials	Paul A. Copley. (2013). Essentials of Accounting for Governmental and Not-for-Profit Organizations. Eleventh Edition, McGraw-Hill Higher Education. ISBN13 978-0-07-802545-7.
Electronic Materials	Publications & Reports of SOCPA
Other Learning Materials	MS office tools Standards/regulations as per Saudi Organization for Certified Public Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g., if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Indirect
Effectiveness of teaching and assessment.	Peer reviewer	Indirect
Course learning outcomes assessment.	Faculty members	Direct
Quality of learning resources.	Students	Indirect

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	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

