

Faculty of Commerce & Business Administration

Government and National Accounting

Information :

Course Code : ACC 330

Level : Undergraduate

Course Hours : 3.00- Hours

Department : Department of Finance'

Area Of Study :

The objective of this course is to provide an overview on governmental accounting and national income accounts. Governmental accounting includes concepts, objectives, principles of governmental accounting, the budgetary process, classifications, and methods of the preparation and structure of the general budget in Egypt. It also includes governmental accounting system, books and documents, methods of recording, financial reporting, the governmental fund accounting cycle, and the process of control in governmental units. National income accounting includes national accounts on the sectorial level and on the national level.

Description :

National accounts, Inflation, Labor, Balance of payments Exchange rates, Money and banking, the capital market, Government finance.

Course outcomes :

a.Knowledge and Understanding: :

1 -	Discuss the role of accounting information and data, especially in government
2 -	Appreciate the uses of government accounting information
3 -	Understand fund categories and types of funds found in each category
4 -	Understand financial statements issued by federal, state, and local governments

b.Intellectual Skills: :

1 -	Identify sources of government revenues and the disbursement procedures
2 -	Identify the accounting concepts, bases and policies of government
3 -	Discuss budgetary accounting & reporting

c.Professional and Practical Skills: :

1 -	Collect, process and transmit financial data on the approved formats
2 -	Apply the standards, practices, and approaches by the federal, state, and local governments

d.General and Transferable Skills: :

1 -	Analyze effects of transactions
2 -	Manage Government funds economically, efficiently and effectively in accordance with the constitution, laws, rules and regulations

Course Topic And Contents :

Topic	No. of hours	Lecture	Tutorial / Practical
Chapter One: The Government and Not-for-Profit Environment	4	3	1
Chapter One	4	3	1
Chapter Two: Fund Accounting	4	3	1
Chapter Two	4	3	1
Chapter Three: Issues of Budgeting and Control	4	3	1
First Mid Term Exam	2		
Chapter Three	4	3	1
Chapter Four: Recognizing Revenues in Governmental Funds	4	3	1
Chapter Four	4	3	1
Chapter Four	4	3	1
Second Mid Term Exam	2		
Chapter Five: Recognizing Expenditures in Governmental Funds	4	3	1
Chapter Five	4	3	1
Chapter Six: The Governmental Accounting System in Egypt	4	3	1
Revision	4	3	1

Teaching And Learning Methodologies :

Lectures
Data show in lectures
Class discussion
Exercises and cases

Course Assessment :

Methods of assessment	Relative weight %	Week No	Assess What
Final Exam	40.00	16	
First Mid-Term Exam	20.00	6	
Participation	10.00	13	
Quiz	10.00	9	
Second Mid-Term Exam	20.00	11	

Course Notes :

Handouts

Recommended books :

Jacqueline Reck ,Suzanne Lowensohn, Earl Wilson, Accounting for Governmental and Nonprofit Entities, 16th Edition, 2012

