



## KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

COURSE SYLLABUS TEMPLATE			
<b>Course Title</b>	<b><u>GOVERNMENTAL ACCOUNTING</u></b>		
<b>Course Code</b>	<u>ACC4330</u>	<b>No. of Credits</b>	3 Credit Hours
<b>Department</b>	Accounting	<b>Collage</b>	Business
<b>Pre-requisites Course Code</b>	<u>ACC2310/ Intermediate accounting 1</u>	<b>Co-requisite Course Code</b>	N.A.
<b>Course Instructor</b>	Dlovan Asaad Mohammed Qader		
<b>Email</b>	dlovan.asaad@komar.edu.iq	<b>IP No.</b>	104
<b>Course Other Teacher(s) /Tutor(s)</b>	None		
<b>Teaching Hours</b>	<b>Monday:</b> 14:00 am - 15:30 pm <b>Wednesday:</b> 14:00 am - 15:30 pm	<b><u>Lecture Hall No. 104</u></b> <b><u>Lecture Hall No. 104</u></b>	
<b>Contact Hours</b>	<b>You are free to send emails at any time.</b>		
<b>Course Type</b>	Core Course		
<b>Offer in Academic Year</b>	Fall 2015		
<b>COURSE DESCRIPTION</b>			
This is an undergraduate level course to cover some important issues in governmental and nonprofit entities, such as; introducing the principles of governmental and nonprofit entities, financial reporting account structure and accounting for various fund types in governmental entities.			
<b>COURSE OBJECTIVES</b>			
The objective is to extend your understanding of Governmental and non-profit organizations, and to distinguish between governmental and non-profit entities. Also understanding the GASB regulations and the Iraqi financial reporting system. The course is designed to help achieve an in-depth understanding of Governmental accounting in general and in Iraq specifically.			
<b>COURSE LEARNING OUTCOMES</b>			
After completing this course, students are expected and be able to: <ol style="list-style-type: none"> <li>1. Extend their knowledge of Governmental accounting.</li> <li>2. Demonstrate the terminology of fund, expenditure and budgetary accounting</li> <li>3. Differentiate between centralized and decentralized systems.</li> <li>4. Develop knowledge in Iraqi financial reporting system.</li> <li>5. Recommending success financial reporting system</li> <li>6. Sketch the main steps of preparing the budget in Iraq.</li> <li>7. Account tenders.</li> </ol>			
<b>COURSE CONTENT</b>			
Topic 1: Introduction to Governmental and not for-profit entities Topic 2: Fund, Revenue and expenditure in governmental accounting Topic 3: Principles of accounting and financial reporting for governmental accounting Topic 4: Budgetary accounting Topic 5: Centralised, decentralised systems and government treasury Topic 6: Introduction to government on accounts			



# KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

Topic 7: Government contracts

## GRADING POLICY

<b>A</b>	95-100%	<b>C</b>	70-74%
<b>A-</b>	90-94%	<b>C-</b>	<b><u>65-69%</u></b>
<b>B+</b>	87-89%	<b>D+</b>	60-64%
<b>B</b>	83-86%	<b>D</b>	55-59%
<b>B-</b>	80-82%	<b>D-</b>	50-54%
<b>C+</b>	75-79%	<b>F</b>	0-49%
<b>W</b>	Withdrawal	<b>I</b>	Incomplete

*Note: Passing Grade is 65% and above*

## COURSE TEACHING AND LEARNING ACTIVITIES

- Lectures:** The lectures provide a broad introduction to each topic and emphasis key concepts.
- Case Studies:** the numerous Case Studies are an important learning tool, integrated closely with the theoretical materials presented in each chapter.
- Chapter Summaries:** Every chapter ends with a brief, nontechnical summary of its major lessons. Students can use the summaries to place the material in perspective and to review for exams.
- Quick Quizzes:** There are some announced and **unannounced** quizzes.
- Feedback:** Feedback on student progress will be given throughout the course.
- Class participation:** Class participation is encouraged and will enhance your knowledge and influence your grade.
- Examinations:** Exams are all comprehensive in nature.

## COURSE ASSESSMENT Tools

<u>Assessment Tool</u>	<u>Description</u>	<u>Weight</u>
<b><u>Participation</u></b>	This includes class participation, email interaction with the teacher, discussion forum and presentation and problems solving.	<b><u>10%</u></b>
<b><u>Homework and Assignments</u></b>	Homework must be turned in at the specified due date prior to the beginning of class. No late assignments will be accepted. Assignments must be presented. You can discuss or collaborate on a homework assignment, but please indicate that on your paper-sheet.	<b>15%</b>
<b><u>Quizzes</u></b>	there are three quizzes, which the students are supposed to appear in.	<b><u>25%</u></b>
<b><u>Mid-Term</u></b>	One mid-term will be conducted.	<b><u>20%.</u></b>
<b><u>Final Exam</u></b>	The final examination will be comprehensive of all the course materials.	<b><u>30%.</u></b>

**ESSENTIAL READINGS: (Journals, textbooks, website addresses etc.)**



## KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

Textbook	Wilson, Earl R., et al. "Accounting for Governmental and Nonprofit Entities." Issues in Accounting Education, 2007. Von Hoffman Corporation, New Delhi, India.
Additional Resource	i. other editions of Wilson et al. are acceptable. ii. Freeman, R., et al. "Governmental and Nonprofit Accounting—Theory and Practice, Pearson." (2010). Pearson education international, iii. However it is your responsibility to follow the class material, because I will follow more than one source.

### COURSE POLICY (including plagiarism, academic honesty, attendance etc)

Attendance Policy	KUST Academic Policy <a href="http://sar.komar.edu.iq/files/Student%20hand%20Book%202013.pdf">http://sar.komar.edu.iq/files/Student%20hand%20Book%202013.pdf</a> Attendance: <ul style="list-style-type: none"><li>❖ Students are expected to <b>attend all lectures</b> and must <b>attend all examinations, quizzes, and practical exercises.</b></li><li>❖ Faculty <b>need not</b> give substitute assignments or examination to students who miss classes <b>without official permission.</b></li><li>❖ Student must arrange with the faculty to <b>make-up</b> the missed class.</li><li>❖ Students are subject to the regulation and policies mentioned in the <b>KUST Student Handbook.</b></li><li>❖ KUST guidelines for lateness are as follows: <b>Three occasions of lateness count as one absence.</b> (you can be considered in lateness from the 10<sup>th</sup> minute).</li></ul>
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### GUIDELINES FOR SUCCESS

The following points may help the students to success:

- i. Attend all lectures, pay attention, participate during the classes, and keep asking questions.
- ii. Be prepared for the classes, quizzes, and examinations ahead of time schedule.
- iii. Need not to memorize everything, instead of that try to understand and enhance your knowledge.
- iv. Ask for help from your teacher or classmates and don't feel shy for acquire of knowledge and understanding of subject matter.
- v. Take note during the lecture.

**NOTE: students are required to bring their notebooks, pens and not to engage themselves with cell-phones.**

### REVISION TO THE SYLLABUS

This syllabus is subject to change, it is the responsibility of the instructor to let the students be informed and aware of such change, if, happened, in a timely fashion after the approval of Quality Assurance Office (QAO).



## KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

Week	Beg/End Dates	Topics (Chapters)	Course requirements
<b>1</b>	Lecture -1  Lecture -2	<ul style="list-style-type: none"> <li>• <b>Introduction and course syllabus</b></li> <li>• <b>Introduction to governmental and nonprofit accounting</b></li> <li>• What are governmental and nonprofit organizations?</li> <li>• Distinguishing characteristics of government and not for profit organizations.</li> <li>• Introduction to government accounting.</li> </ul>	
<b>2</b>	Lecture -3  Lecture -4	<ul style="list-style-type: none"> <li>• <b>Introduction to governmental and nonprofit accounting</b></li> <li>• Objective and importance of government accounting.</li> <li>• Difference between government and financial accounting.</li> <li>• Accountability.</li> </ul>	Homework #1
<b>3</b>	Lecture -5 Lecture -6	<ul style="list-style-type: none"> <li>• <b>Fund, Revenue and expenditure in governmental accounting</b></li> <li>• Overview of Fund and revenue</li> <li>• Types of governmental funds</li> <li>• Overview of expenditure</li> </ul>	
<b>4</b>	Lecture -7 Lecture -8	<ul style="list-style-type: none"> <li>• Types of government expenditures</li> <li>• Overview of expenditure</li> <li>• Types of government expenditures</li> </ul>	Quiz # 01
<b>5</b>	Lecture -9 Lecture -10	<ul style="list-style-type: none"> <li>• <b>Principles of accounting and financial reporting for government</b></li> <li>• Governmental Accounting Standards Board (GASB)</li> <li>• Overview to Iraqi financial reporting system</li> <li>•</li> </ul>	
<b>6</b>	Lecture-11  Lecture-12	<ul style="list-style-type: none"> <li>• Sources of financial reporting</li> <li>• Objectives of financial reporting</li> </ul>	Homework #2
<b>7</b>	Lecture -13 Lecture -14	<ul style="list-style-type: none"> <li>• <b>Budgetary accounting</b></li> <li>• Budgetary operating system accounts</li> </ul>	
	<b>16-21 Nov.</b>	<b>Midterm Exam, No Classes</b>	<b>Mid-term</b>
<b>8</b>	Lecture -15 Lecture-16	<ul style="list-style-type: none"> <li>• Steps of preparing budgetary</li> </ul>	Homework #3
<b>9</b>	Lecture -17 Lecture -18	<ul style="list-style-type: none"> <li>• <b>Centralized vs. decentralized system and government treasury</b></li> <li>• What does centralized system?</li> <li>• Advantages and disadvantages of centralized system</li> <li>• Decentralized system</li> </ul>	Quiz # 02
<b>10</b>	Lecture -19 Lecture -20	<ul style="list-style-type: none"> <li>• Advantages and disadvantages of decentralized system</li> <li>• Government treasury</li> </ul>	
<b>11</b>	Lecture -21 Lecture -22	<ul style="list-style-type: none"> <li>• Introduction to government on accounts</li> <li>• Accounting basis (accrual and cash)</li> <li>• Definition of on accounts</li> <li>•</li> </ul>	
<b>12</b>	Lecture -23 Lecture -24	<ul style="list-style-type: none"> <li>• Types of government on accounts</li> </ul>	Quiz # 03
<b>13</b>	Lecture -25 Lecture -26	<ul style="list-style-type: none"> <li>• Exercise regarding on accounts</li> </ul>	Homework #4
<b>14</b>	Lecture -27	<ul style="list-style-type: none"> <li>• <b>Government contracts</b></li> </ul>	



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	Lecture -28	<ul style="list-style-type: none"><li>• Overview to Tenders</li><li>• Accounting tenders</li><li>•</li></ul>	
<b>15</b>		<b>Review</b>	
<b>16</b>	24-31Jan.	<b>Final Exams, No Classes</b>	

**Signature:**

Mustafa Hassan Mohammad, PhD  
**Acting Chairman of Accounting Department**  
**College of Business**