|  |  |  |
| --- | --- | --- |
| Approved Date: |  | Philadelphia University |
| Issue:2024-2025 | Faculty: BUSINESS |
| Credit Hours:3 | Department: Accounting |
| Bachler: Dr:Abeer Samara | Course Syllabus | Academic Year:2024-2025 |

Course Information

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Prerequisite | | Course Title | | Course No. |
| 0311103 | | Government Accounting | | 031134300 |
| Room No. | Class Time | | Course Type | |
| On line |  | | University Requirement Faculty Requirement   * Elective  Compulsory | |

Instructure Information

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| E-mail | Office Hours | Phone No. | Office No. | Name |
| asamara@philadelphia.edu.jo | Sat:  8:15-11:15 | 2342 | 31317 | Dr:Abeer.I.H. Samara |

Course Delivery Method

|  |  |  |  |
| --- | --- | --- | --- |
| Blended Online Physical | | | |
| Learning Model | | | |
| Physical | Asynchronous | Synchronous | Percentage |
|  | 100% |  |

Course Description

|  |
| --- |
| This course aims to review the definition of government accounting and what are the characteristics of accounting systems in government units, the accounting bases for measurement and disclosure in the financial statements, including the cash basis, modified accruals, and accruals, what are the international accounting standards for the public sector. |

Course Learning Outcomes

|  |  |  |
| --- | --- | --- |
| Corresponding Program Outcomes | Outcome | Number |
| Knowledge | | |
| KP1 | Identify and Define the Characteristics of the governmental units and the basic principles of governmental accounting. | K4 |
| KP1 | The ability to distinguish between governmental agencies and not-for-profit organizations differs from other types of businesses. | K2 |
| KP1  KP2 | Identify the bases of accounting and measurement focuses used by governments and budget | K3 |
| KP1  Kp3 | Recording and evaluating the typical monetary transactions of local and state governments in accordance with the standards of the Governmental(IPSAS) | K4 |
| Skills | | |
| SP1 | Communicate with others effectively and efficiently in both Arabic and English, whether through oral conversations or by preparing reports and presentations. | S1 |
| SP2 | Using Microsoft Office and Excel to calculate net cash position. | S2 |
| Competencies | | |
| CP1 | Working as a group to generate a rational economic decision about the Jordanian Budget | C1 |

Learning Resources

|  |  |
| --- | --- |
| Government and not-for-profit accounting: concepts and practices, Michael H, H Granof, John Wiley & Sons, Inc., 2007 | Course Textbook |
| |  |  |  |  |  | | --- | --- | --- | --- | --- | | HANDBOOK OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING PRONOUNCEMENT2020   |  |  |  |  | | --- | --- | --- | --- | | |  | | --- | | Governmental Accounting: Modern Concepts and Models, Mahmoud Abdel-Fattah Al-Washah, Faris Arshid Al-KharabshehOman: Wael Publishing House, 2021 | |  |  | | | | Supporting References |
| https://www.accountingtools.com/articles/governmental-accounting.html | Supporting Websites |
| Classroom laboratory Learning Platform Other | Teaching Environment |

Meetings and Subjects TimeTable

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Learning Material | Task | Learning Method\* | Topic | Week |
| Textbook book (chapter one) + reference |  | lecture and discussions by students (2 Hours / Physical) | -Explanation of the college's vision and mission, the plan, objectives and outcomes of subject learning, the application of quality assurance standards and accreditation policies, and the college's participation in the national accreditation program. (1 Hours / Physical)  **-G**overnment accounting  Introduction  Definition of government accounting  Objectives of government accounting  Beneficiaries of government accounting (1Hours / Physical)  How governments and not-for-profits differ from businesses.  (1 Hour/Model) | 1 |
| Textbook book (chapter one) + reference |  | lecture and discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | - Government accounting system components,  The roles of the GASB and the FASB in financial reporting  (1Hours / Physical)  **WHO ARE THE USERS AND WHAT ARE THE USES OF FINANCIAL REPORTS?**  (1Hours / Physical)  The GASB and the FASB in financial reporting(1 Hour/Model) | 2 |
| Textbook book (chapter four) + reference | Assignments  P120 | lecture and discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | Accounting Foundations  Basis of government accounting registration (Cash basis)  (1Hours / Physical)  Accrual basis(1Hours / Physical)  Basis of government accounting registration  The basis of government accounting measurement in Jordan  (1 Hour/Model) | 3 |
| (Capter 3) |  | lecture and discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | Budget  Definition of budget  Aim of Budget  **Purposes of budget**  Budget preparation steps  (1Hours / Physical)  Types of Budgets  EXPENDITURES AND REVENUES CLASSIFIED  1Hours / Physical)  Difference Between Revenue Budget and Capital Budget - Government Budget  (1 Hour / Moodle) | 4 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical)  Video and  Record a Lecture (1 Hour/Model) | **IPSAS Intro and Conceptual Framework** Introduction, Objecive,Scope ,Definitions  (1Hours / Physical)  Presentation of the financial statements Ion financial statements  (1Hours / Physical)  **IPSAS Vs IFRS**  (1 Hour / Moodle) | 5 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical) | IPSAS (1) PRESENTATION OF FINANCIAL STATEMENTS  (Introduction, Objecive,Scope ,Definitions  Economic Entity , Future Economic Benefits or Service Potential , Government Business Enterprises Materiality, Net Assets/Equity)  (1 Hours / Physical)  -(Purpose of Financial ,Statements . Fair Presentation and Compliance with International Public Sector Accounting Standards, Identification of the Financial Statements)  (1 Hours / Physical)  (Identification of the Financial Statements , Reporting Period , Timeliness)  (1 Hour/Model) | 6 |
| HANDBOOK | QUIZ | lecture and discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | IPSAS 9—REVENUE FROM EXCHANGE TRANSACTIONS  (Objective Scope ,Definitions ,Revenue ,Measurement of Revenue .  (1 Hours / Physical)  (Identification of the Transaction ,Rendering of Services ,Sale of Goods ,Interest, Royalties).  (1 Hours / Physical)  Dividends ,Disclosure ,Effective Date ,Implementation Guidance Comparison with IAS 18)  (1 Hour/Model) | 7 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | IPSAS 23— REVENUE FROM Non- EXCHANGE TRANSACTIONS  (Introduction , Objective , Scope, Non-Exchange Transactions , Revenue , Stipulations , Conditions on Transferred Assets , Restrictions on Transferred Assets , Substance over Form ) (21 Hours / Physical)  (Measurement of Assets on Initial Recognition ,Recognition of Revenue from Non-Exchange Transactions , Measurement of Revenue from Non-Exchange Transactions , Present Obligations Recognized as Liabilities ). (1 Hours / Physical) | 8 |
| HANDBOOK |  | discussions by students (2 Hours / Physical)  Video (1 Hour / Moodle) | IPSAS (2) CASH FLOW STATEMENTS  (Objective Scope ,Benefits of Cash Flow Information ,Definitions , Cash and Cash Equivalents , Economic Entity ,Future Economic Benefits or Service Potential , Government Business Enterprises)  (1 Hours / Physical)  ( Net Assets/Equity, Presentation of a Cash Flow Statement , Operating Activities , Investing Activities , Financing Activities)  (1 Hours / Physical)  (Reporting Cash Flows from Operating Activities ,Reporting Cash Flows from Investing and Financing Activities ,Reporting Cash Flows on a Net Basis)  (1 Hour/Model) | 9 |
| HANDBOOK |  | Interactive lectures and discussions by students | IPSAS (2) CASH FLOW STATEMENTS  (Foreign Currency Cash Flows ,Interest and Dividends ,Taxes on Net Surplus ,Investments in Controlled Entities, Associates and Joint Ventures)  (1 Hours / Physical)  (Acquisitions and Disposals of Controlled Entities and Other Operating Units ,Noncash Transactions ,Components of Cash and Cash Equivalents)  (1 Hours / Physical)  (Components of Cash and Cash Equivalents ,Disclosures ,Effective Date)  (1 Hour/Model)  (Measurement of Transferred Assets ,Debt Forgiveness and Assumption of Liabilities ,Fines ,Bequests ,Gifts and Donations, including Goods In-, Services In-kind , Pledges ,Advance Receipts of Transfers ,Disclosures ) (1 Hour/Model) | 10 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical)  solving some problem (1 Hour/Model) | IPSAS 4— THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES  (Introduction ,Objective ,Scope ,Definitions ,Functional Currency ,Monetary Items ,Net Investment in a Foreign Operation ,Summary of the Approach Required by this Standard)  (1 Hours / Physical)  (Reporting Foreign Currency Transactions in the Functional Currency,Initial Recognition ,Reporting at Subsequent Reporting Dates ,Recognition of Exchange Differences ,Change in Functional Currency  (1 Hours / Physical)  (Use of a Presentation Currency Other than the Functional Currency, Translation to the Presentation Currency ,Translation of a Foreign Operation ,Disposal of a Foreign Operation)  (1 Hour/Model) | 11 |
| HANDBOOK | Paper | lecture and discussions by students (2 Hours / Physical)  Record a Lecture (1 Hour/Model) | IPSAS 4— THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES  (Tax Effects of Exchange Differences ,Disclosure ,Transitional Provisions ,First Time Adoption of Accrual Accounting ,Transitional Provisions for All Entities) .  (1 Hours / Physical)  (Effective Date , Withdrawal of IPSAS 4 (issued 2006) , Basis for Conclusions Table of Concordance Comparison with IAS 21)  (1 Hours / Physical)  solving some exsample  (1 Hour/Model) | 12 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical)  Record a Lecture (1 Hour/Model) | IPSAS 12—INVENTORIES  (Introduction ,Objective ,Scope ,Definitions ,Net Realizable Value ,Inventories, Measurement of Inventories)  (1 Hours / Physical)  Cost of Inventories , Costs of Purchase , Costs of Conversion , Other Costs , Cost of Inventories of a Service Provider , Cost of Agricultural Produce Harvested from Biological Assets)  (1 Hours / Physical)  (Techniques for the Measurement of Cost , Cost Formulas , Net Realizable Value , Distributing Goods at No Charge or for a Nominal Charge ).  (1 Hour/Model) | 13 |
| HANDBOOK |  | lecture and discussions by students (2 Hours / Physical)  Record a Lecture (1 Hour/Model) | IPSAS 12—INVENTORIES  (Recognition as an Expense , Disclosure , 47–50 Effective Date , Withdrawal of IPSAS 12 (2001) , Basis for Conclusions Comparison with IAS 2)  (1 Hours / Physical)  IPSAS 5—BORROWING COSTS  Objective Scope , Definitions , Borrowing Costs , Economic Entity , Future Economic Benefits or Service Potential , Government Business Enterprises , Net Assets/Equity , Qualifying Assets)  (1 Hours / Physical)  solving some exsample  (1 Hour/Model) | 14 |
| HANDBOOK |  | I lecture and discussions by students (2 Hours / Physical)  Record a Lecture (1 Hour/Model) | IPSAS 5—BORROWING COSTS  (Borrowing Costs—Benchmark Treatment ,Recognition ,Disclosure ,Borrowing Costs—Allowed Alternative Treatment ,Recognition ,Borrowing Costs Eligible for Capitalization)  (1 Hours / Physical)  (Excess of the Carrying Amount of the Qualifying Asset over Recoverable Amount , Commencement of Capitalization ,Suspension of Capitalization , Cessation of Capitalization )  (1 Hours / Physical)  (Disclosure , Transitional Provision , Effective Date ,Comparison with IAS 23)  (1 Hour/Model) | 15 |
|  |  |  | Final Exam | 16 |

\*Includes lecture, flipped Class, project-based learning, problem-solving-based learning, and collaborative learning.

Course Contributing to Learner Skill Development

|  |
| --- |
| Using Technology |
| Use websites to get the latest information on topics related to government accounting |
| Communication Skills |
| Through discussions during lectures and asking students’ opinions, asking questions and consulting specialists to obtain information on various topics, discussing practical cases, and providing examples and solutions extracted from the Internet or through a project presented in the form of teams |
| Application of Concept Learnt |
| Solve practical issues on the basis of accounting measurement, general budget application processes, and processes for recording state revenues and expenditures, advances, and trusts |

Assessment Methods and Grade Distribution

|  |  |  |  |
| --- | --- | --- | --- |
| Course Outcomes  to be Assessed | Assessment Time  (Week No.) | Grade | Assessment Methods |
| K1,K2,K3 | WEEK7 | 30 % | Mid Term Exam |
| S1,S2, C1,K1 | Assessment WEEK  (3) (10 mark)  Quze WEEK(7) ) (10 mark)  PEPER WEEK( 12)  (10 mark) | 30 % | Term Works\* |
| K1,K2,K3,K4 | WEEK16 | 40 % | Final Exam |
|  |  | 100% | Total |

\* Include quizzes, in-class and out-of-class assignments, presentations, reports,

videotaped assignment, group, or individual project.

Alignment of Course Outcomes with Learning and Assessment Methods

|  |  |  |  |
| --- | --- | --- | --- |
| Assessment Method\*\* | Learning Method\* | Learning Outcomes | Number |
| Knowledge | | | |
| Assignments, quizzes,  final exam | Interactive lectures and discussions by students | Identify and Define the Characteristics of the governmental units and the basic principles of governmental accounting. | K1 |
| Assignments,, quizzes, final exam | Interactive lectures and discussions by students  Self-education | The ability to distinguish between governmental agencies and not-for-profit organizations differs from other types of businesses. | K2 |
| Assignments,  quiz, final exam | Interactive lectures and discussions by students | Identify the bases of accounting and measurement focuses used by governments and budget | K3 |
| Assignments,  quiz, final exam |  | Recording and evaluating the typical monetary transactions of local and state governments in accordance with the standards of the Governmental(IPSAS) | K4 |
| Skills | | | |
| Assignments, quizzes,  final exam | Participatory learning through working groups | Communicate with others effectively and efficiently in both Arabic and English, whether through oral conversations or by preparing reports and presentations. | S1 |
| Assignments, and final exam | Participatory learning through working groups | Using the critical thinking skill in making administrative decisions and solving problems and issues of individuals and work | S2 |
| Competencies | | | |
| Prepare reports |  | Working as a group to generate a rational economic decision about the Jordanian Budget | C1 |

\*Include lecture, flipped class, project-based learning, problem-solving-based earning, and collaborative learning.

\*\* Include quizzes, in-class and out-of-class assignments, presentations, reports, videotaped assignments, and group or individual projects.

Course Policies

|  |  |
| --- | --- |
| Policy Requirements | Policy |
| The minimum pass for the course is (50%) and the minimum final mark is (35%). | Passing Grade |
| * Anyone absent from a declared semester exam without a sick or compulsive excuse accepted by the dean of the college that proposes the course, a zero mark shall be placed on that exam and calculated in his final mark. * Anyone absent from a declared semester exam with a sick or compulsive excuse accepted by the dean of the college that proposes the course must submit proof of his excuse within a week from the date of the excuse’s disappearance, and in this case, the subject teacher must hold a compensation exam for the student. * Anyone absent from a final exam with a sick excuse or a compulsive excuse accepted by the dean of the college that proposes the material must submit proof of his excuse within three days from the date of holding that exam. | Missing Exams |
| The student is not allowed to be absent more than (15%) of the total hours prescribed for the course, which equates to six lecture days (n t) and seven lectures (days). If the student misses more than (15%) of the total hours prescribed for the course without a satisfactory or compulsive excuse accepted by the dean of the faculty, he is prohibited from taking the final exam and his result in that subject is considered (zero), but if the absence is due to illness or a compulsive excuse accepted by the dean of the college that The article is introduced, it is considered withdrawn from that article, and the provisions of withdrawal shall apply to it. | Attendance |
| Philadelphia University pays special attention to the issue of academic integrity, and the penalties stipulated in the university's instructions are applied to those who are proven to have committed an act that violates academic integrity, such as cheating, plagiarism (academic theft), collusion, intellectual property rights. | Academic Integrity |