



## Course Specifications

<b>Course Title:</b>	<b>Non-Profit Organization Accounting</b>
<b>Course Code:</b>	<b>ACCT-426</b>
<b>Program:</b>	<b>Bachelor in Accounting</b>
<b>Department:</b>	<b>Accounting</b>
<b>College:</b>	<b>Business Administration</b>
<b>Institutions</b>	<b>Jazan university</b>
<b>Academic year</b>	<b>2022-2023</b>
<b>Semester</b>	<b>1</b>
<b>Course coordinator</b>	<b>Dr. Sami Almsaraf</b>
<b>Date</b>	<b>28-08-2022</b>

## Table of Contents

<b>A. Course Identification</b>	<b>3</b>	
6. Mode of Instruction (mark all that apply)		3
<b>B. Course Objectives and Learning Outcomes</b>	<b>3</b>	
1. Course Description		3
2. Course Main Objective		3
3. Course Learning Outcomes		4
<b>C. Course Content</b>	<b>4</b>	
<b>D. Teaching and Assessment</b>	<b>4</b>	
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods		4
2. Assessment Tasks for Students		5
<b>E. Student Academic Counseling and Support</b>	<b>5</b>	
<b>F. Learning Resources and Facilities</b>	<b>5</b>	
1. Learning Resources		5
2. Facilities Required		6
<b>G. Course Quality Evaluation</b>	<b>6</b>	
<b>H. Specification Approval Data</b>	<b>6</b>	



## A. Course Identification

<b>1. Credit hours: 03</b>				
<b>2. Course type</b>				
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"/>		
<b>3. Level/year at which this course is offered: Level 8</b>				
<b>4. Pre-requisites for this course (if any): NIL</b>				
<b>5. Co-requisites for this course (if any): NIL</b>				

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	33	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

### 7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	33
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify) assignment	11
	Total	44



## B. Course Objectives and Learning Outcomes

### 1. Course Description

This course is a master level which aims at introducing students to the concepts of accounting and financial reporting relevant to not-for-profit organizations and governmental, such as colleges, hospitals and voluntary organizations. The teaching strategy of this course will be lectures, case studies, quizzes, and problem solving. The assessment plan for this course will be comprehensive exam, checklist assessment, and assignments.

### 2. Course Main Objective

On completion of this course, students will be able to:

- Understand the difference between NPOs and Business entities.
- Record financial transactions of revenues and expenditure related to Government and NPOs.
- prepare and analyse financial statements for not-for-profit organization.
- Estimate the annual budget for Government and NPOs.
- Accounting and financial reporting relevant to not-for-profit, government, and hospitals organizations.

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
1	<b>Knowledge and Understanding</b>	
1.1	Define accounting and financial reporting relevant to NPO, and Governmental organization.	K1
1.2	Identify the financial statements of not-for-profit organizations.	K1
2	<b>Skills :</b>	
2.1	Analyse and prepare receipt and payment account, income and expenditure account, and balance sheet for NPOs.	S3
2.2	Communicate accounting information for NPO and governmental organization to users.	S4
3	<b>Values:</b>	
3.1	Propose and work in a team to deliver the financial information to the users.	V3

## C. Course Content

No	List of Topics	Contact Hours
1	Accounts of Non-Profit Organization.	9
2	Receipt and payment account	6
3	Governmental accounting	8
4	Accounting for Universities	5
5	Accounting for Health care organizations	5
Total		33



## 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	<b>Knowledge and Understanding</b>		
1.1	Define accounting and financial reporting relevant to NPO, and Governmental organization.	Lectures	Assignment Quiz Mid-term Final exam
1.2	Identify the financial statements of not-for-profit organizations	Lectures	Assignment Quiz Mid-term Final exam
2.0	<b>Skills</b>		
2.1	Analyse and prepare receipt and payment account, income and expenditure account, and balance sheet for NPOs.	Lectures, Practical problem solving	Assignment Quiz Mid-term Final exam
2.2	Communicate accounting information for NPO and governmental organization to users.	Lectures, Practical problem solving	Assignment Quiz Mid-term Final exam
3.0	<b>Values</b>		
3.1	Propose and work in a team to deliver the financial information to the users.	Class exercise, Group study	Assignments, Presentation.

### 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment, participation and presentation	Continuous	%20
2	Mid-term	Week Seven	30%
3	Final exam	Week Eleven	50%

\*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 :

Department have an arrangement for "student consulting unit" for each student. Every faculty is encouraged to guide and counsel students on a regular basis.

The consultation and academic advising is available before the semester starts.

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Accounting for governmental and Non-profit entities, 14th edition, Earl R. Wilson
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<b>Essential References Materials</b>	* Accounting for governmental and Non-profit entities, 14th edition, Earl R. Wilson * Governmental and Non-profit accounting, Theory and Practice, 8/E, Robert J. Freeman * Essentials of accounting for Governmental and Non-for-profit organizations, 8th edition, Panel A. Copley * Introduction to Non-profit organization accounting, Emerson O. Hanke, 2002 edition
<b>Electronic Materials</b>	<a href="http://www.sicencedirect.com">www.sicencedirect.com</a> <a href="http://www..sdl.com">www..sdl.com</a>
<b>Other Learning Materials</b>	Pearson Higher Education Online.

## 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector, whiteboard, and sufficient seating arrangements.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Projector, blackboard software, Tally 9, Ms Excel
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	NIL

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Sufficiency of resources and facilities for students	Students	Course evaluation survey form
Effectiveness of teaching / learning process	Students	Course evaluation survey form
Effectiveness of teaching / learning process	CRC / QAU / HOD	Course reports / result analysis
Quality of learning Resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and improvements
Verifying standards of student achievement / evaluation	HOD / committee nominated by HoD	Random re-checking of evaluated answer sheets
Achievement of course learning outcomes	Course Teatcher / QAU	CLO assessment template that is further verified at course coordinator and QAU level.

**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

<b>Council / Committee</b>	Dep Council
<b>Reference No.</b>	
<b>Date</b>	28-08-2022
<b>Program Coordinator</b>	Dr. Abdul Wahab Mujalli
<b>Course Coordinator</b>	Dr. Sami Almashraf

