

Course Title	Governmental Accounting
Course code	ACCT 373
Pre-required courses	Financial Accounting (2)ACCT 102
Course Level	Fifth
Credit Hours	3 hours
Teaching Language	Arabic
<b>Course Description:</b>	
<p>The course includes the nature of the units of government, business, industry and the differences and similarities between the two, also includes Accounting Measurement Bases, and the rules and provisions of the preparation of the general budget of the kingdom, also includes the accounting treatment for revenue and expenses, and financial reports and accounts and the annual final accounting system in government units.</p>	
<b>Course Aims:</b>	
<p>This course aims to system study accounting and government applications in the Kingdom of Saudi Arabia to the different nature of the activity of the government units on the nature of the activities of the business sector, as well as its reliance on accounting principles differ significantly from those applied in the business sector, and the implications for the accounting treatment revenues and expenses, and the rules and provisions of the general budget preparation in the Kingdom of Saudi , and the preparation of financial reports and annual account closing.</p>	
<b>Course Contents:</b>	
<ol style="list-style-type: none"> <li>1. Types and characteristics of organizations that do not belong to the business and the concept of government accounting sector</li> <li>2. similarities and differences between financial accounting, government accounting</li> <li>3. state budget concept and founded the tabulation</li> <li>4. The evolution of the general budget and methods of estimating revenues and expenses</li> <li>5. budget in the Kingdom of Saudi Arabia in terms of the stages of preparation</li> <li>6. budget in the Kingdom of Saudi Arabia in terms of the rules governing</li> <li>7. administrative structure of the overall structure of the accounts in government regulation</li> <li>8. rules of the collection and deposit of revenue accounting entries for the collection and deposit of revenue</li> <li>9. accounting entries to prove expenses</li> <li>10. Ways exchange credits</li> <li>11. procurement and contracting with local and foreign companies</li> <li>12. monthly and annual account closing</li> </ol>	