



### SYLLABUS

| COURSE NAME   | COURSE CODE | SEMESTER | COURSE LOAD | ECTS |
|---|-------------|----------|-------------|------|
| GOVERNMENTAL ACCOUNTING AND ACCOUNTING OF NON- PROFIT ORGANIZATIONS | 2019        | 4        | 180         | 6    |

|                 |      |
|-----------------|------|
| Prerequisite(s) | None |
|-----------------|------|

|  |                          |
|--|--------------------------|
| Course Language                            | Turkish                  |
| Course Type                                | Elective                 |
| Course Level                               | First Cycle              |
| Course Lecturer                            |                          |
| Course Assistants                          |                          |
| Classroom                                  |                          |
| Extra Curricular Office Hours and Location | Meeting:<br>Consultancy: |

|                          |  |
|--------------------------|--|
| Course Objectives        | <p>The main objective of the course is to help the students to evaluate and address the changes occurring in the last period on the Government Accounting applications. In the context of this purpose will be implemented the principles of accounting that are applied in the framework public finance reforms, account planning, definitions of accountings, sample applications based on the accountings.</p> <p>Upon completion of the course students process new government accounting practices in public financial management is aimed to assess the contribution level that can be.</p>  |
| Course Learning Outcomes | <p>Upon successful completion of the course; the students will be able to;</p> <ul style="list-style-type: none"> <li>• Defines the government accounting and explain the importance and the place of government accounting in financial management.</li> <li>• to describe the tools that are used, for annual public accounting transaction</li> <li>• Explain the difference between, commercial accounting practices with government accounting</li> <li>• Explain the difference between Government Accounting System and Cash Based Government Accounts.</li> <li>• Explain the functions of accounts and account group of The Uniform Chart of Accounts and account classes within the plan.</li> <li>• Identify appropriate account of the Uniform Chart of Accounts and make a record of any criminal cases.</li> <li>• Understand the public accounting legislation.</li> <li>• know international legislation in the area of government accounting</li> </ul> |
| Course Contents          | <p>When the students will be able to complete the course process, its aimed to asses in the contribution of the new government accounting practice and in the contribution of the public financial management.</p>   |

## WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES

| Week | Subjects   | Related Preparation                |
|------|--|------------------------------------|
| 1    | Definition of Government Accounting and the Role and Importance of Public Financial Management   | Related Chapters of Course Sources |
| 2    | The Historical Development of the Government Accounting  | Related Chapters of Course Sources |
| 3    | Government Accounting and Related Legislation  | Related Chapters of Course Sources |
| 4    | Under the central government Introducing Public Administration Account-Balance Sheet Accounts  | Related Chapters of Course Sources |
| 5    | Scope of Central Government Account, Introduction of the Public Administration, Annual Accounts  | Related Chapters of Course Sources |
| 6    | Scope of Central Government Account, Introduction of the Public Administration, Budget Accounts  | Related Chapters of Course Sources |
| 7    | Mid-term Exam  | Related Chapters of Course Sources |
| 8    | General Context of Management Accounting, Financial Reporting Regulation   | Related Chapters of Course Sources |
| 9    | General Context of Management Accounting, Financial Reporting Regulation - Balance Sheet, Statement of Budget Execution Results and Annual Results Table | Related Chapters of Course Sources |
| 10   | Cash and Accrual Based Accounting System Based Accounting System Differences Between States  | Related Chapters of Course Sources |
| 11   | States with Accounting Major Differences Between Commercial Accounting   | Related Chapters of Course Sources |
| 12   | State Accounting Practices Implemented in Other Countries  | Related Chapters of Course Sources |
| 13   | Governmental Accounting Made in the Field of International Regulations   | Related Chapters of Course Sources |
| 14   | Overall rating   | Related Chapters of Course Sources |
| 15   | Final Exam   | Related Chapters of Course Sources |

**ECTS / WORKLOAD TABLE**

|   |          |    |    |
|---|----------|----|----|
| Presentation / Seminar                                  |          |    |    |
| Hours for off-the-classroom study (Pre-study, practice) | 14       | 3  | 42 |
| Midterm Exam  | 1        | 12 | 12 |
| Final examination                                       | 1        | 14 | 14 |
| Total Work Load   |          |    |    |
| <b>ECTS</b>   | <b>6</b> |    |    |

**GENERAL PRINCIPLE RELATED WITH COURSE**

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades.

**COMPULSORY LITERATURE**

| No | Name of the book                                | Author's Name, Publishing house, Publication Year        |
|----|---|--|
| 1  | Şirketler Muhasebesi                            | Gültekin, Sadettin vd. 2007, Murathan Yayınları, Trabzon |
| 2  | Yeni Kamu Muhasebesi                            | Erkan Karaarslan Mali Hizmet Yayınları                   |
| 3  | Јавниот сектор во развиените пазарни стопанства | Кекеновски Д-р Љубомир, Скопје- 1996                     |
| 4  | Economics of the Public sector                  | Joseph E. Stiglitz New York- 2000                        |

**ADDITIONAL LITERATURE**

| No | Name of the book  | Author's Name, Publishing house, Publication Year                |
|----|---|--|
| 1  | Şirketler Muhasebesi  | Kışalı, Yunus. 2005 Beta Yayınları, İstanbul                     |
| 2  | Kamu Sosyal Tesisleri Muhasebe Sistemi Finansal raporlama ve Denetimi | Yrd. Doç. DR. Fatma Tektüfekçi , Altın Nokta Basım Yayın Dağıtım |
| 3  | Economics of the Public sector  | Sara Connely & Alistair Munro London- 2000                       |

## **EVALUATION SYSTEM**

| <b>Underlying the Assessment Studies</b> | <b>NUMBER</b> | <b>PERCENTAGE OF GRADE</b> |
|--|---------------|----------------------------|
| Attendance/Participation                 | 15            | %10                        |
| Project / Event                          | 1             | %20                        |
| Mid-Term Exam                            | 1             | %35                        |
| Final Exam                               | 1             | %35                        |
| <b>TOTAL</b>                             | <b>17</b>     | <b>%100</b>                |

## **ETHICAL CODE OF THE UNIVERSITY**

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.