

Annex No. 3		First Cycle Studies Course Programme			
1.	Course Title	Governmental Accounting and Accounting of Non-profit Organizations			
2.	Code	ACC 440			
3.	Study programme	Accounting and Auditing			
4.	Organizer of the study programme (university unit i.e. institute, chair, department)	Ss. Cyril and Methodius University in Skopje Faculty of Economics - Skopje Chair of Accounting and Auditing			
5.	Level (first, second, third cycle)	First cycle			
6.	Academic year / semester	IV year 7 th (winter semester)	7.	Number of ECTS credits	7.5
8.	Professor	Prof. Zoran Minovski, PhD			
9.	Preconditions for enrolment	None			
10.	Course Objectives (Competencies): After taking this course, students should be able to: <ol style="list-style-type: none"> 1. Prepare quality accounting records in government and non-profit organizations; 2. Can apply International Public Sector Accounting and Auditing Standards and Code of Ethics; 3. Provide information on budget and fund accounting; 4. Develop analytical capability for state financial reporting; 5. Prepare financial statements of state and non-profit entities. 				
11.	Course content: <ol style="list-style-type: none"> 1. Governmental and non-profit accounting 2. Principles of Governmental Accounting and Reporting 3. Governmental financial reporting 4. Financial reports of governmental and non-profit organizations; 5. Accounting for fixed assets and long-term debt groups; 6. Fund Accounting 7. Budget, budgeting, and reporting 8. Determining the costs for governmental and non-profit organizations; 9. Accounting and reporting for governmental and non-profit organizations; 10. State audit. 				
12.	Learning methods: lectures, interactive teaching, quizzes, projects, movies, supported by LCD and PowerPoint				
13.	Total hours	7.5 ECTS x 30 classes = 225 classes			
14.	Allocation of hours per activity	60+30+30+15+90= 225 classes			
15.	Types of teaching activates	15.1.	Lectures - theoretical teaching	60 classes	
		15.2.	Exercises (laboratory, auditorium), seminars, teamwork	30 classes	
16.	Other types of activities	16.1.	Project tasks	30 classes	
		16.2.	Independent tasks	15 classes	
		16.3.	Homework - assignments	90 classes	
17.	Grading method: 60+30+10=100 points				
	17.1.	Tests		60 points	
	17.2.	Individual work/project (presentation: written and oral)		30 points	
	17.3.	Attendance and class participation		10 points	

18.	Grading scale	less than 50 points	5 (five) (F)			
		from 51 to 60 points	6 (six) (E)			
		from 61 to 70 points	7 (seven) (D)			
		from 71 to 80 points	8 (eight) (C)			
		from 81 to 90 points	9 (nine) (B)			
		from 91 to 100 points	10 (ten) (A)			
19.	Preconditions for taking the final exam	Realized activities from points 15 and 16				
20.	Language	Macedonian				
21.	Evaluation method	Internal evaluation and survey				
22.	Literature					
	22.1.	Compulsory literature				
		No.	Author	Title	Publisher	Year
		1.	З. Миновски	Државно сметководство и сметководство на непрофитни организации	Економски факултет, Скопје	2004
		2.	Jacqueline Reck, Suzanne Lowensohn	Accounting for Governmental & Nonprofit Entities	Mc Graw Hill	2016
		3.				
	22.2.	Additional literature				
		No.	Author	Title	Publisher	Year
		1.	Earl Wilson, Jacqueline Reck, Suzanne Kattelus	Accounting for Governmental & Nonprofit Entities	Mc Graw Hil	2010
		2.	Jesse Hughes, Michael Parry	Accounting for Governments: From Budget to Audit	Amazon	2019