

Ministry of Higher Education and Scientific Research  
Scientific Supervision and Evaluation Authority  
Department of Quality Assurance and Academic Accreditation

# Academic Program Description Form For colleges and institutes

University: Warith Al-Anbiya  
Faculty/Institute: Management and Economics  
Scientific Department: Accounting  
File Filling Date: 1 /3/2025

Signatu

Signature:

Head of Department Name:

Scientific Associate Name :

Date:

Date:

Instructor: Ass-Lec: Ahmed Falah Al-Safi

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance Division:

Date:

Signature:

Ratification of the Dean

## Course Description Form

Course Description

The course is taught in Arabic

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the programme.

Warith Al-Anbiya University / College of Administration and Economics	1. Educational institution
Accounting	2. Scientific Department / Center
Accounting for non-profit units	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5. Semester / Year
45 hours theoretical	6Total Credit Hours .
2025 / 3 / 1	7. The history of preparation of this description
8. Course Objectives:	

- 1- **Understand the basic principles:** Enable the student to understand the principles of accounting for non-profit units and apply them in proportion to their nature.
- 2- **Data recording and classification skills:** Develop the student's ability to record and classify financial statements and convert them into useful administrative information.
- 3- **Distinguishing accounting systems:** Clarify the differences between non-profit unit accounting and traditional accounting systems.
- 4- **Follow up on updates:** Learn about the latest accounting standards for non-profit units and their application.
- 5- **Practical Case Analysis:** Enhance analytical and critical capabilities through practical case studies and the use of modern technologies.

## **9. Course Outcomes and Methods of Teaching, Learning and Assessment**

### **I. Knowledge and understanding:**

#### **1. Understand the basic concepts:**

The student learns about the definition and functions of non-profit unit accounting, and distinguishes it from profit accounting.

#### **2. Understand the theoretical principles: The**

student understands the accounting principles and concepts that regulate the process of recording and classifying financial transactions in non-profit institutions.

#### **3. Identify standards and procedures:**

The student understands the accounting standards and organizational procedures adopted in the preparation of financial reports for non-profit organizations according to the latest amendments.

### **II. Subject-specific skills:**

#### **1. Financial Analysis:**

Ability to evaluate the financial performance of non-profit organizations through the analysis of financial statements and reports.

#### **2. Registration and classification:**

Master the recording and classification of financial transactions accurately in accordance with the accounting standards of non-profit units.

#### **3. Financial Reporting:**

The ability to compile data and prepare clear and accurate financial reports that support management decision-making.

### **III. Thinking skills:**

#### **1. Direct way of thinking:**

It relies on the use of logic in arranging and classifying ideas according to predetermined models and criteria, which enables the student to analyze financial statements and derive results systematically.

#### **2. Indirect way of thinking:**

It is based on searching and mining for problem-solving keys from among the available data and information set, which contributes to providing creative solutions to accounting challenges.

### **IV. Evaluation methods:**

1. Written Exams ( Monthly Exams) (04 marks)
2. Oral and paper tests (daily exams) (5 marks)
3. Attendance, Participations and Assignments ( 5 marks)

### **E. Teaching and Learning Methods:**

#### **1. Theoretical guidance supported by interaction:**

It is based on educational sessions that combine theoretical explanation and open dialogue, where students are motivated to ask questions and participate in discussions to enhance understanding of concepts.

#### **2. Collaborative work and group discussion:**

Small group work is encouraged to exchange ideas and analyze financial problems, which develops students' creative and critical thinking abilities.

#### **3. Blended learning via digital media:**

Traditional education integrates digital resources such as interactive videos and electronic platforms that provide modern and diverse content in the field of accounting.

## Infrastructure

No textbook	A. Required textbooks
	B. Main references (sources)
1. Accounting for non-profit units Written by/ Aqeel Dakhil Karim Al-Aajibi. / Waad Hadi Abdul Hassani	1. Recommended books and references (scientific journals, reports) .....
	2. Electronic references, websites

Evaluation method	Method of education	Subject / Chapter	Required Learning Outcomes	Hours	Week
daily	Lecture	The concept and characteristics of non-profit units	The concept and characteristics of non-profit units	3	1
daily	Lecture	Accounting Foundations	Accounting Foundations	3	2
daily	Lecture	Accounting Standards	Accounting Standards	3	3
daily	Lecture	Fundamentals of measurement and disclosure	Fundamentals of measurement and disclosure	3	4
daily	Lecture	Structure and elements of the accounting system	structure and Elements of the accounting system	3	5
monthly	examination	First exam	First exam	3	6
daily	Lecture	Final accounts, financial statements and form preparation	Final ,accounts financial statements and form preparation	3	7
daily	Lecture	Characteristics and nature of the work of clubs and associations	Characteristics and nature of the work of clubs and associations	3	8

<b>daily</b>	Lecture	Characteristics and nature of the work of clubs and associations	Characteristics and nature of the work of clubs and associations	<b>3</b>	<b>9</b>
<b>daily</b>	Lecture	Accounting Organization & Treatments	Accounting Organization Treatments &	<b>3</b>	<b>10</b>
<b>daily</b>	Lecture	Financial statements in clubs	Lists Finance in clubs	<b>3</b>	<b>11</b>
<b>daily</b>	Lecture	Characteristics and nature of the work of the activities Hotel	Characteristics and nature of the work of hotel activities	<b>3</b>	<b>12</b>
<b>daily</b>	Lecture	Accounting Organization & Treatments	Accounting & Organization Treatments	<b>3</b>	<b>13</b>
<b>daily</b>	Lecture	Financial statements in government hotel activity	Financial Statements in Government Hotel Activity	<b>3</b>	<b>14</b>
<b>monthly</b>	examination	Second exam	Second exam	<b>3</b>	<b>15</b>

## **Course Development Plan**

**1. Systematic review of content:**

**The educational material is updated in line with the latest nonprofit unit accounting standards and global developments.**

**2. Accreditation of solid sources:**

**Reliable foreign references are used alongside specialized Arabic sources, ensuring comprehensive coverage of the latest innovations and standards in the field.**

**3. Follow up on global developments:**

**Successful experiences and recent innovations in countries around the world are monitored and studied to enhance the quality of education and keep pace with the requirements of professional practice.**

**Ass-Lec: Ahmed Falah Al-Safi**

**Teacher of Non-Profit Units Accounting**

**Warith Al-Anbiya University**

**College of Administration and**

**Economics / Department of**

**Accounting**

**2024-2025**