

Ministry of Higher Education and Scientific Research
Scientific supervision and evaluation device
Department of Quality Assurance and Academic Accreditation

Academic program description form for colleges and institutes

”University: Heir of the Prophets “peace be upon him
College/Institute: Management and Economics
Scientific Department: Accounting
Date of filling the file: 03/02/2025

the signature

Name of department head

the date

the signature

Name of scientific assistant:

the date:

Subject teacher: M. M. Mortada Hassan Khalif

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance

Division:

the date:

the signature

Dean's approval

Course description form

Course Description The course is taught in Arabic

This description seeks to introduce the student to mastering the recording of accounting entries according to the Manual of Accounts and according to the levels of that Manual, and to master the recording and categorization of .financial statements according to the unified accounting system

College of Management and Economics / "University of Heir al-Anbiya "AS	Educational institution .1
Accounting	Scientific department/center .2
Unified accounting system 2	Course name/code .3
Direct attendance in the classroom	Available attendance forms .4
Academic year: 2024-2025	Semester/year .5
theoretical hours 45	Number of study hours .6 ((total
2025 / 3 / 02	The date this description .7 was prepared
:Course objectives .8	

:Course objectives

:This course aims to achieve the following

- 1- It gives the student initial knowledge about the unified accounting system by explaining accounting treatments (practical examples) for resource accounts and monitoring production and service centers. To assist in tabulating and compiling data in a manner that serves the accountant's requirements
- 2- Preparing the student to work in economic units, whether in the accounts, control and audit departments

9Course outcomes and teaching, learning and evaluation methods

:A- Knowledge and understanding

- 1- Enabling the student to master the knowledge of recording the accounting entry in accordance with the Manual of Accounts and according to the levels of that Manual
- 2-Enabling the student to master the knowledge of recording and classifying financial statements according to the requirements of the unified accounting system

:B. Subject-specific skills

- 1-Preparing research on how to prepare final accounts
- 2-.Preparing workshops on how to process restrictive accounts
- 3-Preparing research and discussing it between the student and the class, under the ..supervision of the subject professor

C. thinking skills

- Urging the student to express, think, express an opinion, and add a proposal -1
..or a specific case
- Thinking based on searching for keys to solutions to the problem from a set -2
..of available data and information

:Dr. Evaluation methods

- (Written exams (2 monthly exams) (35 marks -1
(Oral and paper tests (daily exams) (5 marks -2
(Attendance, participation, duties, and preparing reports (10 marks -3

Teaching and learning methods

- Giving lectures and dialogue with students and discussing them directly
Focus on students' participation in the lecture by asking questions
Adopting the homework method to solve various problems

Evaluation methods

Oral questions and class participation
 Practical tests
 Monthly, semester and final tests

1 البنية التحتية	
Required prescribed book:	The Unified Accounting System book issued by the Federal Financial Supervision Bureau
(A) Main references (sources	
Discussion and interaction between students	Recommended books and (1 references (scientific journals,reports
•	Electronic references, (2 • ...websites

Course development plan (2
A-Follow up on the latest developments in the field of scientific research .related to the course
B- Updating the curriculum by following the curricula of specialized .international universities
C- Taking into account the needs of the labor market and striving to meet .them by reconsidering the course vocabulary

M. M. Mortada Hassan Khalif
 Professor Article
 "University of Heir al-Anbiya "peace be upon him
 College of Administration and Economics/Department of Accounting
 2025-2024