

## COURSE SPECIFICATION

### HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

## COURSE SPECIFICATION

Non-profit units are considered one of the most important infrastructures of contemporary societies, as they play a distinguished role in the charitable, social, cultural, economic, political and so on, whether they are governmental or private. These units have taken different forms and patterns, including: organizations, federations, associations, bodies, unions Clubs, places of worship and the like, and all of this combines general features, including the fact that they specialize in providing services and benefits to people and society. It aims to introduce the student to the basics of accounting for non-profit units, in order to meet the requirements of the labor market and so that the student can solve all the accounting problems that may stand in front of him

1. Teaching Institution	University of shatt al-arab
2. University Department/Centre	Management and economics / accounting
3. Course title/code	Accounting for non-profit units
4. Programme(s) to which it contributes	Mohamad Abdulkareem
5. Modes of Attendance offered	attendance
6. Semester/Year	Semester
7. Number of hours tuition (total)	month 12
8. Date of production/revision of this	1\9 \2024

specification	
9. Aims of the Course	
A- Defining the nature and concept of accounting for non-profit units	
B- Determining the objectives of accounting for non-profit units	
c- Determining the bases and criteria for accounting for non-profit units	
d- Understand the concept and structure of the accounting system and its elements	
e - the student's understanding of how to prepare the final accounts and the balance sheet in non-profit units	

10· Learning Outcomes, Teaching ,Learning and Assessment Methode
A- Knowledge and Understanding A1. A2. The learner has acquired sufficient knowledge of accounting for non-profit units
B. Subject-specific skills B1. B2. 1. Preparing the final accounts of the non-profit units B3. Preparing the balance sheet for non-profit units
Teaching and Learning Methods
1. Theoretical lectures 2. electronic lectures
Assessment methods
1–oral exams 2–written exams 3–daily attendance 4–daily posts


C. Thinking Skills C1. C2. Improving the student's ability to understand non-profit units accounting, a scientific understanding that helps him in creativity and success in the labor market C3. C4.
Teaching and Learning Methods
Improving the student's efficiency in non-profit units accounting
Assessment methods
D. General and Transferable Skills (other skills relevant to employability and personal development) D1. D2. D3. D4.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	12	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
2	12	The student understands the topic	Accounting bases for non-profit units	Theoretical and practical	quiz
3	12	The student understands the topic	Accounting Standards for Non-Profit Units	Theoretical and practical	quiz
4	12	The student understands the	Basis of proof, measurement and	Theoretical and practical	quiz


		topic	accounting disclosure for the operations of non-profit units		
5	12	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz
6	12	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
7	12	The student understands the topic	How to prepare templates for financial statements	Theoretical and practical	quiz
8	12	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
9	12	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
10	12	The student understands the topic	Accounting organization in which accounting treatments	Theoretical and practical	quiz
11	12	The student understands the topic	Financial statements in clubs, associations, clubs and unions	Theoretical and practical	quiz
12	12	The student understands the topic	Characteristics and nature of the work of government hotel activities	Theoretical and practical	quiz
13	12	The student understands the topic	Accounting organization and accounting treatments therein	Theoretical and practical	quiz
14	12	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
15	12	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

12. Infrastructure	
<p>Required reading:</p> <p>CORE TEXTS ·</p> <p>COURSE MATERIALS ·</p> <p>OTHER ·</p>	<ul style="list-style-type: none"> <li>• Accounting for non-profit units</li> <li>• Accounting for the non-profit units of Dr. Aqil Al-Ajibi and Dr. Waad Al-Hassani</li> </ul>
Special requirements (include for example workshops, periodicals, IT software, websites)	<ul style="list-style-type: none"> <li>• Scientific websites</li> </ul>
Community-based facilities (include for example, guest Lectures , internship , field studies)	

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

  
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 رئيس القسم



  
 م.م محمد عبدالكريم مطهر