MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="6">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td colspan="2">ACCOUNTING FOR NONPROFIT ORGANIZATION</td><td colspan="3">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="2">Core</td><td colspan="3" rowspan="4">☒Theory
☒Lecture
☒Lab
☐Tutorial
☐Practical
☐Seminar</td></tr>
<tr><td>Module Code</td><td colspan="2">AC2205</td></tr>
<tr><td>ECTS Credits</td><td colspan="2">5</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="2">125</td></tr>
<tr><td colspan="2">Module Level</td><td>2</td><td colspan="2">Semester of Delivery</td><td>2</td></tr>
<tr><td colspan="2">Administering Department</td><td>Department of Accounting</td><td>College</td><td colspan="2">University of Shatt Al-Arab
College of Administration and Economics</td></tr>
<tr><td>Module Leader</td><td colspan="2">SAJJAD JAWAD KAZEM MOHAMED</td><td>e-mail</td><td colspan="2">E-mail SajjadJawad@mohesr.gov.iq</td></tr>
<tr><td colspan="2">Module Leader’s Acad. Title</td><td>Assistant Lecturer</td><td colspan="2">Module Leader’s Qualification</td><td>Master's Degree</td></tr>
<tr><td>Module Tutor</td><td colspan="2"></td><td>e-mail</td><td colspan="2">E-mail</td></tr>
<tr><td colspan="2">Peer Reviewer Name</td><td>Name</td><td>e-mail</td><td colspan="2">E-mail</td></tr>
<tr><td colspan="2">Scientific Committee Approval Date</td><td>2025-9-1</td><td>Version Number</td><td colspan="2">1.0</td></tr>
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<tr><th colspan="4">Relation with other Modules
العلاقة مع المواد الدراسية الأخرى</th></tr>
<tr><td>Prerequisite module</td><td>None</td><td>Semester</td><td></td></tr>
<tr><td>Co-requisites module</td><td>None</td><td>Semester</td><td></td></tr>
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<table>
<tr><th colspan="2">Module Aims, Learning Outcomes and Indicative Contents
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية</th></tr>
<tr><td>Module Objectives
أهداف المادة الدراسية</td><td>1. Provide students with the theoretical and practical knowledge related to non-profit organizations.
2. Introduce students to the nature, objectives, and functions of non-profit organizations.
3. Teach students the accounting principles, preparation of accounts, and accounting records used in non-profit organizations.
4. Develop students' skills in recording financial transactions and preparing final accounts and financial statements, with practical examples from charities, clubs, associations, and government non-profit entities.
5. Enable students to prepare and analyze financial reports for non-profit organizations.</td></tr>
<tr><td>Module Learning Outcomes

مخرجات التعلم للمادة الدراسية</td><td>• Knowledge & Understanding

Understand the accounting principles and accounting system used in non-profit organizations.

• Cognitive Skills

Analyze and classify financial transactions in non-profit organizations correctly.

Practical & Professional Skills

Prepare accounting books, financial records, and accounting statements for non-profit organizations.

• Transferable Skills

Apply the accounting system in recording financial transactions in non-profit organizations and prepare financial reports.

Develop teamwork skills in preparing financial statements for non-profit organizations.</td></tr>
<tr><td>Indicative Contents
المحتويات الإرشادية</td><td>Indicative content includes the following.

Case studies and practical applications of the basic concepts, accounting system, and characteristics of non-profit organizations. [SSWL = 4 hrs]

Case studies on accounting organization and accounting treatments in charities and trade unions. [SSWL = 6 hrs]

Case studies in government expenditure units. [SSWL = 6 hrs]

Practical applications of accounting organization and accounting treatments in non-profit organizations. [SSWL = 6 hrs]

Preparation of financial statements for government expenditure activities. [SSWL = 6 hrs]

Case studies on accounting treatments for expenditures and revenues in accordance with the Government Financial Statistics (GFS) system. [SSWL = 6 hrs]

Total Hours: 98 SSWL

Note: Part of the hours may be allocated to examinations and practical assessment according to the university regulations.</td></tr>
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Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	The teaching and learning strategies for the Accounting for Non-Profit Units course aim to foster active student participation in the educational process, with a focus on developing their critical thinking skills. This is achieved through interactive classrooms, where students are encouraged to participate in discussions and solve practical problems related to accounting procedures in non-profit units. Practical cases and exercises are employed to apply theoretical knowledge practically, including the preparation of journal entries, books, closing accounts, and financial reports. This strategy also includes the analysis and discussion of the accounting procedures and the accounting system used in non-profit units, enabling students to gain a comprehensive practical understanding of accounting processes in non-profit units and how to apply them correctly

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	65	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	60	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	4
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**125**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	4	10% (10)	5 and 10	LO #1, #2 and #10, #11
	Assignments	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO #5, #8 and #10
Summative assessment	**Midterm Exam**	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Concept and Characteristics of Non-Profit Units and the Nature of Their Activity
Week 2	Accounting Principles for Non-Profit Units
Week 3	Accounting Standards for Non-Profit Units
Week 4	Principles of Recognition, Measurement, and Disclosure of Non-Profit Unit Operations
Week 5	Structure and Elements of the Accounting System in Non-Profit Units
Week 6	Final Accounts and Financial Statements in Non-Profit Units
Week 7	Characteristics and Nature of the Activity of Clubs, Associations, and Syndicates
Week 8	Characteristics of Non-Profit Units and the Key Differences Between Profitable and Non-Profit Units
Week 9	General Framework of Values and Ethics for Accountants in Non-Profit Units
Week 10	Accounting Organization and Treatments
Week 11	Financial Statements in Clubs, Associations, and Syndicates
Week 12	Characteristics and Nature of the Activity of Government-Owned Hotel Activities
Week 13	Accounting Organization and Treatments
Week 14	Financial Statements in Government-Owned Hotel Activities
Week 15	**Financial Statements in Government-Owned Hotel Activities**
Week 16	**Preparatory week before the final Exam**

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	Accounting for Non-Profit Units, by Dr. Dijla Hussein Accounting for Non-Profit Units, by Aqeel Abdul Hussein	Yes
Recommended Texts	Accounting for Non-Profit Units, by Hussein Hussein Shehata	No
Websites	**Resources Available on the Internet**	

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A -** Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
م.م.سجاد جواد كاظم

Director of the Quality Assurance and Performance Department of the University: Wafa Saeed Hassan

مسؤولة وحدة الجودة كلية
الادارة والاقتصاد

م. م وفاء سعيد حسن