

Course Description Form

1. Course name	
profit accounting–Non	
2. Course code	
Huc–acc–022	
3. Chapter/Year	
Second course / 2025	
4. Date of preparation of this description	
2025/2/8	
5. Available attendance forms	
My presence	
6. (of units (total Number of study hours (total) / Number	
hours/39 units 39	
7. (Name of the course administrator (if more than one name is mentioned	
:Kazem Hadi Email M.M. Marouj :NameWcni1659@gmail.com	
8. Course objectives	
profit units is to maximize-The primary goal of for profit units is to -but the goal of non , profitability charitable ,social provide benefits with services of a .and cultural nature	Subject objectives
9. Teaching and learning strategies	
	Strategy
10. Course structure	

Evaluation method	Learning method	the unit or Name of topic	Required learning outcomes	Watches	The week
	My presence	The concept and -characteristics of non profit units and the nature of their activities		3	1
	My presence	-principles for non entities profit		3	2
	My presence	Accounting standards profit entities-non for		3	3
	My presence	units profit		3	4
	My presence	Structure and elements of the accounting system in profit units-non		3	5
	My presence	Final accounts and in financial statements profit units-non		3	6
	My presence	How to prepare financial statement templates			7
	My presence	Characteristics and nature of the work of clubs, associations and unions		3	8
	My presence	Accounting organization and accounting treatments		3	9
	My presence	Financial statements ,in clubs, associations clubs and unions		3	10
	My presence	Characteristics and nature of government hotel activities		3	11
	My presence	Accounting organization and accounting treatments in financial statements in government hotel		3	12

		activity			
	My presence	statements Financial in government hotel activity		3	13
	My presence	Financial statements in government hotel activity		3	14
	My presence	Second exam (15) points			15

11. Course Evaluation

. and 60 semester exams ,The grade is distributed over 30 monthly exams, 10 daily assessments

12. Learning and teaching resources

Profit Units Dr. Hussein Shehata-Accounting for Non	(Required textbooks (methodology if any
Profit Units by Dr. Dijla Abdul -Accounting in Non Hussein	(Main References (Sources
	supporting books and Recommended (.references (scientific journals, reports, etc
	Electronic references, websites