

Course Description Form

1. Course name

Non-profit accounting

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. Number of study hours (total) / Number of units (total)

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

The primary goal of for-profit units is to maximize profitability , but the goal of non-profit units is to provide benefits with services of a social, charitable and cultural nature

Subject objectives

9. Teaching and learning strategies

Strategy

10. Course structure

قسم المحاسبة

Evaluation method	Learning method	Name of the unit or 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-profit entities		3	2
	My presence	Accounting standards for non-profit entities		3	3
	My presence	profit units		3	4
	My presence	Structure and elements of the accounting system in non-profit units		3	5
	My presence	Final accounts and financial statements in non-profit units		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

قسم المحاسبة

		activity			
	My presence	Financial statements 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

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

12. Learning and teaching resources

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

قسم المحاسبة