اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي -مسار بولونيا

تاريخ اعداد الوصف : 23/3/2026

تاريخ ملء الملف : 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

جامعة الحلة كلية الادارة والاقتصاد
UNIVERSITY OF HILLA
قسم المحاسبة

مصادقة السيد العميد

أ. د. حسين ديكان درويش

# Course description template

| Module Information | | | | |
|---|---|---|---|---|
| Study material | | Accounting for non-profit entities | | Study material |
| theory a lecture ☒<br>Laboratory ( practical ) ☐<br>lesson educational ☐<br>seminar ☐ | | CORE | | Type of course |
| | | AC2205 | | Subject code |
| | | 5 | | Study units |
| | | 63 | | ) Capacity ( hours/week |
| 1 | semester | | 1 | Academic level |
| Management and Economics | College | | ACC | Department code |
| yousifalasadi gmail.com@9 | Email | | Youssef Anwar Mohamed Hassan | Course Professor |
| Master's | Certificate | | assistant professor | Scientific title |
| | e-mail | | _ | Assistant Professor of the subject |
| | e-mail | | _ | Professor of the corresponding references |
| | issue number | | | Committee approval |

| Relationship with other study subjects | | | |
|---|---|---|---|
| - | semester | nothing | Basic required units |
| - | semester | nothing | Common required units |
| **Course objectives, learning outcomes, and content** | | | |
| • To provide the student with the necessary knowledge about the accounting system followed in non-profit institutions (such as associations, government (hospitals, universities, and non-governmental organizations. | | | Course objectives |

| | |
|---|---|
| • Developing the student's ability to distinguish between Fund Accounting and Commercial Financial Accounting.<br><br>• Enabling the student to formulate estimated budgets and monitor their implementation in these units. | |
| • Knowledge: The student should understand the nature of the financial objectives of non-profit organizations and the legal restrictions that govern their spending.<br><br>• The skill: The student should master recording the accounting entries related to "restricted funds" (Restricted vs. Unrestricted Funds).<br><br>• Analysis: The student should be able to prepare an "activity list" and a financial position list" for these units".<br><br>• Competency: The student should be able to evaluate the efficiency of financial performance using non-profit indicators (such as the ratio of (programs to administrative expenses. | Learning outcomes for the subject |

| | |
|---|---|
| • Introduction to non-profit accounting: The difference between commercial units and non-profit units (third sector).<br><br>• Fund Accounting: Classifying funds according to the nature of the restrictions (restricted, unrestricted, suspended).<br><br>• Estimated budgets: How to prepare and control budgets in non-profit units .<br><br>• Accounting treatments: Recognition of allowances , grants, and operating revenues.<br><br>• Financial reports: Preparation of basic financial statements (statement of (financial position, statement of activities, statement of cash flows.<br><br>• Accounting disclosure: Disclosure requirements according to International Financial Reporting Standards for Non-Profit Organizations (IFNPO). | Guidelines |
| Learning and teaching strategies | |
| The teaching strategies for the non-profit accounting course in the Bologna Process focus on fostering analytical thinking and | |

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| professional responsibility in students, moving away from traditional rote learning. These strategies are primarily based on a case-study methodology, where students are given real-world financial data from charitable organizations or public institutions. This allows them to apply the principles of "earned-fund accounting" and understand how to differentiate between restricted and unrestricted resources in practice. This understanding is reinforced through budget simulations, a strategy that places the student in the role of the organization's financial planner. Students are required to develop a budget that aligns with the organization's social objectives and then compare and analyze the planned budget with actual spending to ensure compliance with legal and financial constraints. | Strategies |

| Student's academic workload | | | |
|---|---|---|---|
| 6.2 | weekly study load for the student | 93 | Regular academic workload for the student during the semester |
| 7.1 | Irregular weekly study load for the student | 107 | Irregular student workload during the semester |
| 200 | | | The student's total academic workload during the semester |

| Course Material Assessment | | | | | |
|---|---|---|---|---|---|
| Relevant learning outcomes | Week due | Grade (Marks) | Time/Number | | |
| 1-2-3 | | 10 | 2 | Quick test | Initial assessment |
| 2-3-4 | | 15 | 2 | School assignments | |
| 3-4-5 | | 10 | 2 | Discussion/Experiences | |
| 6-7-10-15 | | 5 | 2 | Report / Laboratory | |
| 1-8 | | 10 | 2 | Midterm exam | Final assessment |
| 1-15 | 8 | 50 | 2 | Final exam | |

| | | | |
|---|---|---|---|
| | 16 | 100% ( Marks100) | Overall assessment |

| Weekly theoretical curriculum | |
|---|---|
| Week 1 | Introduction to accounting in non-profit organizations (definition, objectives, and characteristics) |
| Week 2 | The fundamental difference between commercial accounting and non-profit sector accounting |
| Week 3 | Accounting: Principles and Foundations |
| Week 4 | Classification of funds (restricted, unrestricted, suspended) and the accounting treatments for each |
| Week 5 | Budgeting in non-profit organizations: Preparation and control methods |
| Week 6 | First exam(Midterm Exam) |
| Week 7 | Accounting treatments for donations (cash and in-kind) and government grants |
| Week 8 | Accounting for operating revenues and expenses according to activities |
| Week 9 | Preparing a Statementof Activities |
| Week 10 | Preparing a financial statement for non-profit units |
| Week11 | Second exam(Midterm Exam) |
| Week12 | Accounting for fixed assets and capital projects in the non-profit sector |
| Week 13 | Accounting disclosure mechanisms and periodic reports for donors and the public |
| Week14 | Internal control and auditing in non-profit organizations |
| Week15 | Financial performance indicators (efficiency and effectiveness) and comprehensive review |

| Study resources | | |
|---|---|---|
| Is it available in the library? | the address | |
| | Accounting in non-profit organizations. | Required address |
| | Accounting for Non-Profit Organizations (by HA Kieso ). | Recommended titles |

| https://www.google.com/search?q=https://www.ifnpo.org | Website |
| --- | --- |

| Grade chart | | | | |
| --- | --- | --- | --- | --- |
| the total | degree | Appreciation | % Signs | identification |
| Success Group (100-50) | -A Excellent | privilege | 100-90 | Outstanding performance |
| | B- Very good | very good | 89-80 | Above average with some errors |
| | C- Good | good | 79-70 | Good work with some noticeable errors |
| | D- Marzia | middle | 69-60 | Medium with significant shortening |
| | - e Sufficient | acceptable | 59-50 | The work meets minimum .standards |
| sedimentation group (49-0) | FXto fail - | Accepted by decision | 49-45 | Demands for more work |
| | F Failure - | Precipitate | 44-0 | A large amount of work is required |
| | | | | |
| note: | | | | |

Note: Decimal ranks above or below ( 0.5 ) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up ( 54.5 ) To while the mark ( 54.4 ) will be rounded up. Up to ( 54 ) . The , ( 55 ) university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.