





**Warith Al-Anbiya University**  
**Faculty of Business and Economics**  
**Accounting Department**

**Course Description Form**

Non-Profit Units Accounting				Course Name	1
2221 AD				Course Code	2
2025/2024	Academic Year		Second	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
3		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ahmed.falah@uowa.edu.iq		assist. Lecturer: Ahmed Falah Hassan			
1. Understanding the Basic Principles: Enabling the student to understand the principles of non-profit unit accounting and apply them in accordance with their nature..				Course Objectives (Objectives of the course)	8
2. Data Recording and Classification Skills: Developing the student's ability to record and classify financial statements and convert them into useful managerial information.					
<p>Theoretical Lectures          Introduce basic concepts through live explanations with PowerPoint presentations.</p> <p>Interactive Learning</p> <ul style="list-style-type: none"> <li>Opening class discussions on the differences between for-profit and non-profit units.</li> <li>Involve students in analyzing real-world practical cases from charitable or educational institutions.</li> <li>Assign students to study real accounting problems (e.g., processing conditional and unconditional donations).</li> <li>Providing solutions and recommendations as groups.</li> <li>Practical Accounting Exercises in Journals and General Ledger.</li> </ul>				Teaching and Learning Strategies (Strategy)	9
<b>Course Structure</b>					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lecture	Concept and characteristics Non-Purpose Units For profit	The student should know the concept of non-profit units. To distinguish between the characteristics of Purposeful and non-purposeful units For profit.	3	1
Participation Scores	Lecture	Accounting Principles	The student should be familiar with the accounting bases used (monetary basis, accrual, and average). To compare the advantages and disadvantages of each Basis. Determine the most appropriate basis for its application in non profit units.	3	2
Participation Scores	Lecture	Accounting Standards	The student must be familiar with the accounting standards related to the non-profit units.	3	3
Participation Scores	Lecture	Basis of Measurement Disclosure	The student should clarify the basics of measurement Revenues and expenses in these units. Apply the disclosure requirements in accordance with the laws and standards.	3	4
Participation Scores	Lecture	Structure and Elements Accounting System	The student should be familiar with the components of Accounting system in non-profit units. Determine the cycle of accounting documents and records.	3	5
monthly	examination	First Exam	The student should evaluate his knowledge and understanding for basic concepts. To test his ability to apply accounting treatments.	3	6
daily	Lecture	Final Accounts and Financial Statements and preparing the form	The student should explain the concept of calculus Conclusion. Apply the procedures for preparing accounts	3	7

			Final Statements and Financial Statements.		
Participation Scores	Lecture	Characteristics and nature of work of clubs and associations	The student should distinguish between the types of associations and clubs. Explain the characteristics of its activities and its sources of funding.	3	8
Participation Scores	Lecture	Characteristics and nature of work of clubs and associations	The student must apply the appropriate accounting system for associations and clubs. Accountant for contributions, donations and special revenues.	3	9
Participation Scores	Lecture	Accounting Organization Processing	The student should be familiar with the components of Clubs' financial statements. Apply the procedures for preparing the income statement and statement of financial position.	3	10
Participation Scores	Lecture	Club Financial Statements	The student must specify the characteristics of the hotel activity. Distinguish the sources of revenue and expenses of the hotel	3	11
Participation Scores	Lecture	Characteristics and nature of the activities Hotel	The student must apply the accounting system for government hotels. Record Accounting Operations related to the hotel activity.	3	12
Participation Scores	Lecture	Accounting Organization Processing	The student must prepare the financial statements of the hotel activity. Interpret the financial statements to reflect Nature of the activity.	3	13
Participation Scores	Lecture	Financial Statements in Government Hotel Activity	Link the financial statements and the requirements of government transparency.	3	14
Exam score	examination	Second Exam	Second Exam	3	15
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks b. Short Tests: 10 Marks c. Reports & Assignments: 10 Marks d. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points					11
<b>Learning and Teaching Resources</b>					12
Non-Profit Units Accounting / Authored / Aqeel Dakhil Karim Al-Ajibi / Waad Hadi Abdel Hassani			References Home		
Non-Profit Units Accounting / Authored / Aqeel Dakhil Karim Al-Ajibi / Waad Hadi Abdel Hassani			Supporting References (Journals and Reports)		
Google Scholar (Researcher)			Electronic References		
<b>Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed</b>					Head of Department Name
 					Signed
2024/10/1					Date