



## SYLLABUS: ACCOUNTING UNITS OF NON-PROFIT

*Warith Alanbiyaa University, Second Semester, 2018 -2019*

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### COURSE OVERVIEW

Contents included:

Concept, objectives, characteristics and foundations followed by non-profit units as well as knowledge of the difference between non-profit units and profit-making units. The accounting system of the non-profit units will also be discussed. The concept of accounting structure and its components and the objectives of the accounting system for the non-profit units as well as the final accounts, balance sheet and the basis of preparing the final accounts of the non-profit units will be discussed. It also includes the accounting of associations and clubs and their objectives, the characteristics of the revenues of associations and clubs and the uses of funds, as well as the calculation of revenues, expenses and the balance sheet, as well as the subject of accounting in the hotel industry and the nature of hotel services and characteristics and the organizational structure of hotels and characteristics and elements and objectives of the hotel accounting system. Finally, it will conclude with the most important government hotel financial statements, accounting organization, accounting treatments, final accounts and balance sheets.

### GOALS AND OBJECTIVES

- 1 . Identify the concept, objectives, characteristics and foundations followed by the non-profit units and compare them with the profitability units.
2. Identify the accounting system for non-profit units.
3. To identify the concept and concept of the accounting structure and its elements and the purposes of the accounting system for non-profit units as well as the final accounts and balance sheet and the basis of preparing the final accounts of the non-profit units.
4. Identify the accounting of associations and clubs and their objectives and characteristics of the revenues of associations and clubs and uses of funds.
5. Learn about accounting in the hotel industry and the nature of hotel services and characteristics, hotel organization and the characteristics, elements and objectives of the hotel accounting system.
6. Identify the most important financial statements of government hotel activity, accounting organization, accounting treatments, final accounts and balance sheets.

Sources :

1. Al-A'jeebi, Aqeel Dakhil Karim & Abdul Hassani, Waad Hadi, Accounting Non-Profit Units, Dar Safa Publishing and Distribution, Amman, First Edition, 2019

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## COURSE REQUIREMENTS

The course grade will be based on the following elements:

Structural Requirements Division	Degree
<b>Exams Are Divided Into The Following:</b>	
<b>Weekly Exams, And A Comprehensive Examination And The Following:</b>	
1 Week	5
Week 2	5
Week 3	5
Week 4	5
Week 5	5
6 Week	5
Comprehensive Exam	15
Participation	2
Attendees	3

**Examinations:** The exam is divided into weekly exams and a comprehensive exam. The weekly examinations are designed to assess the student's knowledge of the comprehension of the material in order to address their weaknesses and enhance their strengths.

**Participation:** The aim of the participation is to enhance the method of dialogue and answer questions about the material in order to evaluate the scientific content of the respondent.

**Attendance:** Attendance and commitment within the hall is evidence of respect and interest of the respondent in the scientific material.

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## EXPECTATIONS FROM STUDENT

Attend class: attendance is not optional. Keep up on all readings. Bring reading materials to class. Turn in all assignments. Participate in discussions. Be familiar with email and check it regularly. Check the class web site regularly for assignments and updates. Be thoughtful and civil to classmates and the instructor. Please do not eat in class. Turn off phones. Use of electronic devices (including computers) during class must be approved by the instructor.

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## GENERAL POLICIES

### ACADEMIC MISCONDUCT

Cheating in any form compromises your grade and lowers the quality of your diploma. Classmates who cheat may actually lower your grade by inflating grades, etc. Please make a point to read the Student Handbook regulations on academic dishonesty. To clarify, Using someone's work without giving that person proper credit (i.e. properly citing them) or passing other people's works off as your own is considered plagiarism regardless of whether you got the material from a book, the Web or your best friend.

## ASSIGNMENT SCHEDULE

WK	DATE	TOPIC	READING	DUE
1	Sunday 17/2	General introduction	Definition of Nonprofit Accounting Units	
	Wednesday 2/20	Nonprofit Accounting Units	Definition of the activity of accounting of non-profit units	1/22
2	Sunday 24/2	Nonprofit Accounting Units	Chapter 1: Concept, objectives, objectives, characteristics and general policies of non-profit units	
	Wednesday 2/25	Nonprofit Accounting Units	The difference between non-profit and non-profit units and their classification, foundations and standards are not-for-profit units.	2/29
3	Sunday 3/2	Nonprofit Accounting Units	Basis of consistency, measurement and accounting disclosure for operations of non-profit units	
	Wednesday 3/4	Weekly exam		3/3
4	Sunday 3/9	Accounting System for Non - Profit Units	Chapter 2: The concept, structure and elements of the accounting system for non-profit units, procedures and methods of operation of the accounting system, purposes of the accounting system for non-profit units.	3/10
	Wednesday 3/11	Accounting System for Non - Profit Units	Final Accounts and Balance Sheet	
5	Sunday 3/16	Accounting System for Non - Profit Units	Forms of final accounts, balance sheet, accounts receivable and payments	17/3
	Wednesday 3/18	Weekly exam		
6	Sunday 3/23	Accounting associations, clubs and unions	Chapter III: Objectives, characteristics, revenues and uses of associations, clubs and trade unions	
	Wednesday 3/25	Accounting associations, clubs and unions	Accounting system for associations, clubs and trade unions, lists and financial statements	3/28
7	Sunday 30/3	Accounting associations, clubs and unions	Accounting treatments for associations and clubs and accounting for expenses in non-profit units.	
	1/4 Wednesday	Weekly exam		4/4
8	6/4 Sunday	Final Accounts and Balance Sheet	Chapter Four: Final Accounts	
	8/4 Wednesday	Final Accounts and Balance Sheet	Balance sheet	4/12
9	13/4 Sunday	Weekly exam		

	15/4 Wednesday	Accounting in the hotel industry	Chapter Five: The nature of hotel service and its characteristics, hotel types and the organizational structure of hotels	4/19
<b>10</b>	20/4 Sunday	Accounting in the hotel industry	Hotel management functions. Hotel books and records	
	22/4 Wednesday	Accounting in the hotel industry	Characteristics, Objectives and Elements of the Accounting System in Hotels	4/26
<b>11</b>	27/4 Sunday	Weekly exam		
	29/4 Wednesday	Financial Statements in Government Hotels	Chapter 6: Accounting, Accounting and Financial Statements.	5/3
<b>12</b>	4/5 Sunday	Financial Statements in Government Hotels	Final Accounts	
	6/5 Wednesday	Financial Statements in Government Hotel	Balance sheet	5/10
<b>13</b>	11/5 Sunday	Weekly exam		
	13/5 Wednesday	Comprehensive examination	Comprehensive examination	5/17
<b>14</b>	18/5 Sunday			
	20/5 Wednesday	Full review	Full review	5/24
<b>15</b>	25/5 Sunday	Full review	Full review	
	27/5 Wednesday			5/30