Ministry of Higher Education and Scientific Research

Warith Al-Anbiya University (peace be upon him)

Faculty of Administration and Economics

Course Description Form

1. Course Name	
Non-Profit Units Accounting	
Course Code .2	
AC2205	
3. Semester/Year	
Annual	
Date of preparation of this description .4	
2025-2026	
5. Usual forms of attendance	
Presence	
Total (Total) Academic Hours / Number of Units (Total) .6	
125 \ 5	
7. Name of the course administrator	
Name: Eng. Dr. Iman Khalil Ibrahim	Email: iman.khalil@uowa.edu.iq
8. Course Objectives	
1. Understanding the basic principles: enabling the 2. student to understand the principles of unit accounting. non-profit and its application in accordance with its nature. 3. Data Recording and Classification Skills: Developing the student's ability to record Classify the financial statements and convert them into useful management information. 4. Differentiation of Accounting Systems: Clarifying the Differences between the Accounting of Non-Profit Units and traditional accounting systems.	**Course Objectives**

4. Follow-up on updates: Identify and apply the latest accoun standards for non-profit units. 5. Practical Case Analysis: Enhancing analytical and critical abili through case studies Operation and use of modern technologies.		
9. Teaching and Learning Strategies		
Practicality 1- Practical accounting exercises in journals and general ledgers. 2. Prepare actual financial statements for a non-profit unit as part of duties or projects. **Evaluation** 2- Written Tests (Theory + Practice).) 3- Reports or presentations submitted by students about a study case. 4. Practical evaluation of the skill of preparing financial statements.	**Theoretical Lectures** 2- Using PowerPoint. **Interactive Learning** 1- Opening class discussions on the differences between profit and non-profit units. 2. Involve students in analyzing practical and realistic cases from charitable or educational institutions. 3. Assigning students to study real accounting problems (such as processing conditional and unconditional donations).) 4- Providing solutions and recommendations as	Strategy

			groups.		
10. Course Structure					
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Oral Questions Quiz	Lecture + Discussion	Concept a characteristics of the ur Non-Profit Accounting Principles	The student should know the concept of non-profit units. Distinguish between the characteristics o the units that are purposeful and non-profit. The student should be familiar with the accounting principles used).	4 4	1 2
Oral Questions Quiz	Lecture + Discussion	Accounting Standards Basis of Measurement and Disclosure Exam Structure and Elements of the Accounting System	* To compare the advantages and disadvantages of each basis. * Determine the most appropriate basis for its application in Non-profit units. The student must be familiar with the accounting standards related to the non-profit units. The student should clarify the bases of measuring revenues and	4 4 2 4 4	3 4 5 6 7

			expenses in these units		
Oral Questions			Exam		
		Final Accounts, Financial Statements and Form Preparation	The student should be familiar with the components of the accounting system in non-profit units.	4	8
			- Determine the cycle of accounting documents and records.	4	9
Quiz		Characteristics and nature of the work of clubs and associations			
		Characteristics and nature of the work of clubs and associations Exam	The student should explain the concept of final accounts. Apply the procedures for preparing the final accounts and financial statements.	4 4	10 11
Oral Questions		Accounting Organization & Processing	The student should distinguish between the types, characteristics and activities of associations and clubs.	4	12
Quiz				4	13
		Club Financial Statements	The student must apply the accounting system applicable to	4	14

		Characteristics and nature of hotel activities Accounting Organization & Processing Financial Statements in Government Hotel Activity Comprehensive exam	associations and clubs. - Handle contributions and donations as an accountant. and private revenues. The student should be familiar with the components of the financial statements of the clubs. Apply the procedures for preparing the income statement and Financial Center. The student must specify the characteristics of the hotel activity The student must apply the accounting system for government hotels. Record the accounting operations related to the hotel activity.	3	15

			The student must prepare the financial statements. - Interpret the financial statements in a way that reflects Nature of the activity. Comprehensive exam		

11. Course Evaluation
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, and reports.....

12. Learning Resources and Teaching	
	Required Textbooks
1- Accounting for Non-Profit Units/ A. Daqeel Dakhil and others	Main References (Sources)
Specialized accounting journals.	Recommended Books and References (Scientific Journals, Reports...)
Researcher	References, Websites

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	His signature
2026/2/1	History