

Accounting Department

Study Plan

First Stage / First Semester Courses	
Number of ECTS Units	Rapporteur
8	Fundamentals of Financial Accounting
6	Principles of Business Administration
6	General Mathematics
6	Principles of Economics
2	English
2	Human Rights and Democracy
30	Total

Second Stage / First Semester Courses	
Number of ECTS Units	Rapporteur
6	Intermediate Accounting Basics
6	Fundamentals of Government Accounting
4	Fundamentals of

	Accounting in English
3	Public Finance
6	QSB Operations and Applications Research
2	Arabic language
3	Fundamentals of Computer Science
30	Total

Course Description

1. Fundamentals of Financial Accounting / AC1101 / Stage
One / Chapter One /
ECTS = 8

Learning Outcomes: Recording Financial Transactions – Posting Financial Transactions, Balance Accounts, and Learning Single and Double Entry: Teaching Methods: Al-Mahad Art

Theoretical Weekly Curriculum	
Material Covered	
Concept and Definition of Accounting and its Objectives Accounting Fields Accounting Beneficiaries Accounting Course	Week One
Accounting Assumptions Accounting Concepts	Second week

Accounting Principles and Constraints Elements of Financial Statements	Week Three
Financial Operations Analysis	Week Four
Single Constraint Theory	Week 5
Double Entry: Types of Accounting Entries	Week Six
Budgeting Method Budget Impact on Dual Constraint	Seventh Week
Accounting Records Trial Balance	Week Eight
Monthly exam	Week Nine
Capital Formation Processes Related to Capital Raising	Tenth week
Financing Operations Loans and their registration statuses	Week Eleven
Buying and selling of goods Returns and Purchase Permits Sales Returns and Permits	Twelfth week
Transportation Expenses Conditions of Delivery of Goods	Thirteenth Week
Discounts and how they are calculated	Fourteenth week
Monthly exam	Week Fifteen

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %)100(	Final Evaluation

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2_ **Principles of Business Administration** / 2AC110 / Stage I / First Semester / 6ECTS = Learning Outcomes

□ Understanding the basic concepts in management:

- Identify the concept of management and its importance in achieving organizational goals.
- Understand basic management terms such as planning, organization, leadership, and control.

Familiarity with management functions:

- Knowledge of the basic management steps and functions (planning, organization, direction, and control). (
- Understand how each function applies in different work environments.

Theoretical Weekly Curriculum

Material Covered	
Introduction to management and the functions of the organization, a conceptual approach to management and manager, the concept of management and manager, approaches to the study of management, the activities of the organization, the challenges faced by contemporary management.	Week One
Understanding the role of the manager, the duties he performs and how he manages them, the tasks and skills of the manager, managerial skills, the roles of the manager, the functions of the manager	Second week
The development of administrative thought / Understanding the most prominent schools that contributed to the development of administrative thought are the classical school, the school of scientific management, the school of administrative divisions, and the bureaucratic school	Week Three
Understanding the Development of Managerial Thought through Humanistic Schools (Horton and Elton Mayo Studies, Volt Studies, Jester Barnard's Study, Douglas McCracker, and X and Y Theory)	Week Four
Understand the modern orientation of management and the models that can be used in practice (Contemporary School, Open Organization Theory, Quantitative Management, Japanese Management)	Week 5
Management in a Changing Environment Identify the public and private environment and how to separate them and the relationship between them (management environment, the concept of the environment and its types, the private environment and its components, the public environment and its components, the mutual impact between the organization and the work environment).	Week Six
Exploring the boundaries of the organization/nature of environmental inspection or foresight, study of the moving environment and the stable environment, environmental examination procedures, and confronting and addressing change: adaptive management, positive characteristics of organizations and their management.	Seventh Week
Objectives and Strategic Planning Understand how goals and requirements are defined (organizational goals and management planning, purpose and mission of the organization, goals and objectives, types of goals of the organization, importance of goals, requirements for setting goals)	Week Eight
Management with Goals/Basic Steps of the Management Process	Week Nine

with Goals, Pros and Cons Not Managing with Goals.	
Learn how to plan at the individual level and then at the organization level and how to prepare a strategic plan Strategic planning (concept of strategy, important factors in defining strategy, components of the organization's strategy,	Tenth week
Steps to Strategic Decision Making Strategy Levels	Week Eleven
Learn how to prepare operational plans and what tools are used in this (identifying and knowing the nature of planning, why management is moving towards planning, types of operational and temporal operational plans).	Twelfth week
Types of Plans by Action: Tactical Plans , Existing Plans , Single-Use Plans	Thirteenth Week
Organizing the Planning Function Organizational components and planning practice Planning Introductions, Obstacles 6 Planning and treatments, situational planning.	Fourteenth week
Mid-Term Exam	Week Fifteen

Familiarity with management theories:

- Identify major management theories such as classical theory, human relations theory, modern theory

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid-Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation

3- **General Mathematics** / 3AC110 / First Stage / First Semester / 6

ECTS = Learning Outcomes :

1. Employing mathematical knowledge and its applications in practical life situations.
2. Build mathematical knowledge of the student by troubleshooting and solving problems.
3. Use the correct mathematical symbols and terminology.
4. Understand the connection between mathematics and other disciplines.

Theoretical Weekly Curriculum	
Material Covered	
Groups, Definition and Basic Concepts	Week One
Forced Operations on Groups	Second week
Applied Exercises	Week Three
Functions and Purposes, Definition of Function, Types of Functions	Week Four
Goals & Continuity	Week 5
Applied Exercises	Week Six
Exam	Seventh Week
Differential, Derivative, Derivative Laws	Week Eight
Calculus, Applied Exercises	Week Nine



Use of the derivative in management	Tenth week
Analyze curves, functions that increase and decrease	Week Eleven
Maximum Values, Concavity and Inflection Points, Applied Exercises	Twelfth week
Integration, Basic Forms of Integration	Thirteenth Week
Applied Exercises	Fourteenth week
Vectors and matrices, Algebraic operations on matrices and vectors, Matrix commutator, Matrix inverse, Determinants, Applied exercises	Week Fifteen

Teaching Methods:

Lectures Assessment

Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid-Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation

4- **Principles of Economics** / 4AC110 / Stage I / Semester One /

ECTS = 6 Learning Outcomes:

01 Possessing knowledge in the fields of economics

02Maha Art Owing Oral Discussions

03Knowledge of modern oryx art in the fields of economics

Theoretical Weekly Curriculum	
Material Covered	
An idea of the cyclical flow between income and production	Week One

Theory of Consumer Behavior	Second week
Consumer balance	Week Three
Modern Utility Theory	The fourth week
The Offer and its Significance	Week 5
How to set the price in the market	Week Six
Production	Seventh Week
Productivity	Week Eight
Costs	Week Nine
Balance of the Facility in the Markets	Tenth week
Distribution theory	Week Eleven
National Product and National Income	Twelfth week
Macroeconomic analysis	Thirteenth Week
National Product and General Price Level	week fourteen
Money & Banks	Week Fifteen

Teaching Methods:

Lectures

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %)100(	Final Evaluation

5. English Language / UNI 101 –/ First Stage / First

Semester / 2ECTS = Learning Outcomes:

This semester will help students through enhancing their Knowledge and Understanding and enabling them to use grammar correctly, analyze the element of language and establish the appropriate relationship among linguistic components, in addition to understanding the meaning of sentences and paragraphs. So, the learning outcomes will be:

1. The course covers core language and skills students need to communicate successfully in technical specializations,
2. give their opinions and participate in discussions on a wide range of topical issues,
3. communicate effectively in written format on a range of contemporary topics, especially the technical ones,
4. understand the key points of a range of moderately complex oral and written texts with relative ease,
5. communicate effectively as part of a multicultural group,
6. manage, interpret and create meaning using a variety of digital devices and tools

Teaching Methods: Motherhood Art

Module Name and/or Subject	The week
Parts of Speech (Nouns-Verbs-Adjectives-Adverbs-Prepositions-Articles-Pronouns-Conjunctions-Interjections), Unit One of the Book (Headway)	1
The components, Structure and kinds of the sentences, Unit Two (Headway) 1-Simple-compound –complex 2-declarative- interrogative –exclamatory – conditional -imperative	2
Tenses - present tenses, Definite and Indefinite Articles, ways of joining sentences	3
Tenses – Past tenses, reading comprehension, Unit Three (Headway)	4
Tenses- future tenses, writing basics and strategies.	5

Passive and active sentence in scientific writing, Unit Four (Headway)	6
Mid-term Exam.	7
Listening skills- How to participate in different topics- how to avoid silence, How to answer the questions of the passage in exam (WH Questions), listening and speaking skills (multiple native conversations).	8
Writing Skills (Punctuation – ways to join sentences- principles of paragraph structure- practice writing), Unit Five (Headway)	9
Idioms and idiomatic expression, Unit Six (Headway)	10
Reading skills (skimming, scanning, and intensive reading), Unit Seven + Unit Eight (Headway)	11
Phrasal verbs, speaking skills (participating in a dialogue and turn taking)	12
Conditional in English, speaking skills (how to make presentation)	13
Comparison and modals, participating in group discussion and be active listener/speaker	14
Writing skills (CV, cover letter, and email writing)	15

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %) 100(	Final Evaluation

6– **Human Rights and Democracy** / UNI 104–104 / Phase I /

Chapter I / ECTS = Learning Outcomes: Knowing How to
Understand Human Rights Requirements

Teaching Methods:

Lectures

Theoretical Weekly Curriculum	
Material Covered	
What are human rights, characteristics of human rights	Week One
Objectives of human rights	Second week
The Roots of Human Rights and Their Historical Development	Week Three
Human Rights in the Mesopotamian Civilization	Week Four
Human Rights in Ancient Civilizations: Hindu/Chinese/Pharaonic/Greek	Week 5
Human Rights in Ancient Civilizations: Hindu/Chinese/Pharaonic/Greek	Week Six
Midterm exam	Seventh Week
Human Rights in Ancient Civilizations: Hindu/Chinese/Pharaonic/Greek	Week Eight
Human Rights in Islam	Week Nine
Human Rights in the Middle Ages - Human Rights in the Modern Era	Tenth week
Universal Declaration of Human Rights in 1948	Week Eleven
Human Rights in Arab and International Covenants	Twelfth week
Summary of Human Rights in the International Convention on the Rights of the Child (CRC) of 1989 and the Protocols thereto in 2000	Thirteenth Week
How to Achieve the Creation of a Society of Peace, Love and Respect for Human Rights and Women's Rights	Fourteenth week
Qualities of an Islamic Ruler, Patent Law, Youth Migration	Week Fifteen

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid-Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation

Phase II

1– Fundamentals of Intermediate Accounting / AC2101 / Stage

Two / First Semester / ECTS = 6 Learning Outcomes:

Recognition of Income Statement, Bank Statement and Debtors

Teaching Methods: Assessment Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation

2– Fundamentals of Government Accounting / AC2102 / Phase

II / Chapter One / ECTS = Learning Outcomes: Identifying the

Objectives of Government Accounting

Teaching Methods: Al–Mahrad Art Assessment Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.

10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %) 100(	Final Evaluation

3– Fundamentals of Accounting English / AC2103 / Stage II /

Semester One / 4ECTS Learning Outcomes: Introduction to

Accounting Concepts in English Teaching Methods: Lectures

Theoretical Weekly Curriculum	
Material Covered	
Accounting Concepts, Definition, Functions, objectives, Users	Week One
Conceptual frame work of Financial Accounting, Objectives	Second week
Main Financial elements, Qualitative Characteristics, Principles, Assumptions, Constraint	Week Three
Sales of Goods , Returns , Allowances , Discount	Week Four
Purchases of Goods , Returns , Allowances , Discount	Week 5
Commercial Notes, Notes receivables, Interest Revenue, Interest Receivable	Week Six
Commercial Notes, Notes Payable, Interest expense, Interest payable	Seventh Week
Accounting for Adjusting Entries; Prepaid expenses, Accrued Expenses	Week Eight
Accounting for Adjusting Entries; Unearned revenues, Accrued revenues	Week Nine

Accounting for Adjusting Entries; estimated expenses	Tenth week
Accounting for Adjusting Entries; Supplies expenses, supplies on hand.	Week Eleven
Bank Reconciliation Statement, Concepts	Twelfth week
Method of preparing Bank Reconciliation Statement	Thirteenth Week
Practices on Preparing Bank Reconciliation Statement	Fourteenth week
Review	Week Fifteen

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %100	Final Evaluation

4– Public Finance / AC2104 / Phase II / Chapter I / 3ECTS =

Learning Outcomes:

- A. Knowledge and Understanding
- B. Conducting discussions of external questions related to the material from reality as an attempt to link the theoretical aspect of the material with the practical reality
- C. Participation of the student in the preparation of the material
- C. Using mathematical methods and graphs for theoretical application

Theoretical Weekly Curriculum	
Material Covered	
Definitions of Public Finance	Week One

Introduction to Public Finance	Second week
The Concept of Public Finance	Week Three
Public Expenditure and Public Expenditure	The fourth week
Economic Impacts of Public Tunnels	Week 5
Reasons for the increase in public spending	Week Six
International Grants and Subsidies	Seventh Week
General Budget and Fiscal Policy	Week Eight
Semester Exam	Week Nine
General Budget	Tenth week
General Budget Rules	Week Eleven
Stages of Completion of the General Budget	Twelfth week
General Budget and Fiscal Balance	Thirteenth Week
Financial Rules	week fourteen
Financial Sustainability and its Indicators	Week Fifteen

Teaching Methods:

Al-Mahrad Art

Assessment Methods:

20% (20)	Tests
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10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %) 100(	Final Evaluation

5– AC2105 Operations and Applications Research / QSB /

Phase II / Chapter One / ECTS = 6 Learning Outcomes:

1. Formulating mathematical models for problems in management, accounting, and economics.
2. Solve the models using manual and programmatic methods.
3. Interpret and analyze the results to make quantitatively based scientific decisions.
4. Use QSB software efficiently in operations research applications.

Theoretical Weekly Curriculum	
Material Covered	
Introduction to Operations Research including Definition, Importance, Stages, Applications of Process Research	Week One
Linear programming includes definition, relay, general formula, legal formula, standard formula	Second week
Building the Mathematical Model of a Linear Programming Problem	Week Three
Methods of solving the linear programming problem include the graphical method, the big mother method, and the two-stage method.	Week Four
Special Cases and Sensitivity Analysis in Linear Programming, Shadow Prices and Reduced Melasma	Week 5
Applications and examples of linear programming in QSB software with results analysis and recommendations	Week Six
The transportation issue includes the general definition, the general model, and the methods of solution, including the Northwest Corner method, the less expensive method, and the Vogel method, as well as the methods of finding the optimal solution, including the winding path method, and the multipliers method.	Seventh Week

Applications and examples of QSB transport issues with results analysis and recommendations	Week Eight
The issue of allocation includes the general definition, the general model, the methods of solution, and includes the Hungarian method and the units method	Week Nine
Applications and examples of QSB allocation issues with results analysis and recommendations	Tenth week
Business Networks: It includes the general definition of business networks, how to build a business network, calculating the critical path, analyzing time risks, using the critical path method, the PERT method, and the exchange between cost and time.	Week Eleven
Applications and examples of business networking in QSB software with results analysis and recommendations	Twelfth week
Game theory, which includes the general definition, types of games, and methods of solving it, which is the saddle point. Hegemony, Algebraic Solution, Graphical Solution	Thirteenth Week
Applications and examples of match theory in QSB software with results analysis and recommendations	Fourteenth week
End of Semester Exam	Week Fifteen

Teaching Methods: Motherhood Art

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation

6– Non-Profit Unit Accounting /2AC210/Phase II / Semester

One / ECTS = 6 Learning Outcomes: Recording Entries in Non-Profit Units

Theoretical Weekly Curriculum	
Material Covered	
The Theoretical Approach to Accounting in Non-Profit Units	Week One
Accounting Standards and Principles of Proof, Measurement and Disclosure in Non-Profit Units	Second week
Accounting Organization of Non-Profit Units	Week Three
Final Accounts and Balance Sheet in Non-Profit Units with Sample Financial Statements in Non-Profit Units	Week Four
Accounting in Non-Profit Associations and Clubs	Week 5
Funds used in non-profit associations and clubs	Week Six
Accounting System for Non-Profit Associations and Clubs	Seventh Week
Practical Examples and Exercises on Accounting Treatments for Financial Operations in Non-Profit Associations and Clubs	Week Eight
Accounting in non-profit health charity units (hospitals)	Week Nine
General Framework for Accounting for Funds in Non-Profit Charitable Health Units (Hospitals)	Tenth week
Distinguishing between revenue, subsidies, and capital additions	Week Eleven
Characteristics of Health Charity Units Funds (Non-Profit Hospitals) (which are similar to the characteristics of the business sector and how different they are from government regulations)	Twelfth week
Practical Examples and Exercises on Accounting Treatments for Financial Operations in Non-Profit Charitable Health Units (Hospitals)	Thirteenth Week
Accounting in non-profit educational charitable units (universities and colleges)	Fourteenth week
Practical Examples and Exercises on Accounting in Non-Profit Charitable Units (Associations and Colleges)	Week Fifteen

Teaching Methods:

Al-Mahrad Art

Assessment Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid-Term Exam
50% (50)	Final Exam
100 %) 100(	Final Evaluation

7- Arabic Language / UNI 216-UNI / Second Stage / First

Semester / ECTS = 2 Learning Outcomes:

- Ability to express thoughts and feelings in sound language free of linguistic errors
- Ability to manage dialogue with different educational, functional and social levels.
- Developing linguistic skills in sentence formulation and proper use of linguistic vocabulary.
- Developing linguistic skills in sentence formulation and proper use of linguistic vocabulary.
- Increasing the vocabulary of the linguistic dictionary and forming a linguistic repertoire that enhances the student's ability to express and write and allows him to choose the appropriate vocabulary to express his thoughts and intentions.

Teaching Methods: Motherhood Art

Theoretical Weekly Curriculum	
Material Covered	
An overview of the history of Arabic literature through literary ages.	Week One
Necessary and transgressive verbs.	Second week
Literature in the Islamic Era – Al-Hasan bin Thabit and Malik.	Week Three

Primary and secondary pronunciations.	The fourth week
Literature in the Abbasid era Al-Mutanabbi as a model	Week 5
Names Placed.	Week Six
Contemporary Literature Hamad Matar as a Model.	Seventh Week
Grammatical Dependencies/Alternatives Emphasis and Affection	Week Eight
Grammatical substitutions/substitutions and adjectives.	Week Nine
Literary and poetic debate is a poetic duel.	Tenth week
Chronology of literary eras.	Week Eleven
Distinction/clarification.	Twelfth week
Recitation and recitation of poems.	Thirteenth Week
Case/Circumstance.	week fourteen
Explanation of poems and practical evaluation.	Week Fifteen

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid-Term Exam
50% (50)	Final Exam
100 %)100(	Final Evaluation

19– **Fundamentals of Computer Science** /UNI 217–UNI/Phase

II/Chapter I/3ECTS = Learning Outcomes:

- Developing the student's computer skills.
- To enhance students' understanding of the role of technology in learning processes and to use it effectively in the development of
- Developing the ability to print in Excel.

Teaching Methods: Motherhood Art

Theoretical Curriculum	
Material Covered	
Run Excel and learn about the basic tasks of the program	Week One
Data entry and saving	Second week
Data Formatting and Advanced Formatting	Week Three
Chart	Week Four
Basic Formulas	Week 5
Create Mathematical Formulas in Excel	Week Six
Creating Mathematical Formulas in Microsoft Excel	Seventh Week
Using Functions in Microsoft Excel	Week Eight
Conditional functions	Week Nine
Data Management	Tenth week
Pivot Tables	Week Eleven
Data Security	Twelfth week
Introduction to Artificial Intelligence	Thirteenth Week
Artificial Intelligence Tools	Fourteenth week
Uses of AI in Data Analysis	Week Fifteen

Evaluation Methods:

20% (20)	Tests
10% (10)	Tasks
0% (0)	Projects/Laboratory.
10% (10)	The Report
10% (10)	Mid–Term Exam
50% (50)	Final Exam
100 %)(100(	Final Evaluation