



Republic of Iraq / Ministry of Higher Education and Scientific
 Research
 University of Warith Al-Anbiyaa – College of Administration and
 Economics
 Department of Accounting
 Course Description Form
 Course Description Form: Nonprofit Organizations Accounting s
 (2025 / 2026)

Nonprofit Organizations Accounting(2026 /2025)

Course Name	Principles of Operations Research and QSB Applications	Module Delivery
Module Type	Basic learning activity	×Theory × Theory Lecture Laboratory Tutorial × Practical Seminar
Module Code	2221M & NG	
ECTS Credits		
Student Workload (SWL):	125 hours/semester	
Department Code		
Head of Department	HIBATALLA ALSAID	
Module Leader	TALAL ALJAWY	tjajawy@yahoo.com
Module Leader Acad. Title	PROFESSOR	Ph.D.
Course Instructor	Asst. Prof. Dr. Iman Khalil	iman.khalil@uowa.edu.iq
Peer Reviewer		
Date of preparation of this description:	1\2\2026	

Course Aims

1	Understanding Basic Principles: Enable students to comprehend and apply nonprofit accounting principles according to their nature.
2	Recording and Classification Skills: Develop students' ability to record and classify financial data and transform it into useful managerial information..
3	Distinguishing Accounting Systems: Clarify differences between nonprofit accounting and traditional accounting systems.
4	Keeping Up with Updates: Introduce the latest accounting standards related to nonprofit organizations and apply them.
5	Analyzing Practical Cases: Enhance analytical and critical skills through case studies and modern techniques

Intended Learning Outcomes (ILOs)

Upon successful completion of this course, students will be able to:
1: Define and explain the concept and characteristics of nonprofit organizations.

- 2: Apply appropriate accounting bases in nonprofit entities.
- 3: Prepare final accounts and financial statements for nonprofit organizations.
- 4: Analyze accounting problems related to donations, subscriptions, and special revenues.
- 5: Interpret financial statements in light of transparency and accountability requirements.

Student Workload (ECTS Distribution)

Activity	Hours
Lectures (15 × 3 hrs)	45
Practical / Lab Sessions	15
Self-Study	35
Assignments & Reports	20
Exam Preparation	10
Total	125 Hours

Teaching Method

Lectures supported by PowerPoint presentations.
Class discussions and interactive learning.
Case study analysis.
Practical accounting exercises.
Group assignments and presentations.

Material Covered

Week	Topic	Details
1	Concept and Characteristics of Nonprofit Organizations	Definition, importance, stages, and applications in managerial and economic fields
2	Accounting Bases (Cash, Accrual, Modified)	Definition, phases, general form, canonical form, and standard form
3	Accounting Standards for Nonprofits	Building the mathematical model: decision variables, objective function, constraints
4	Measurement and Disclosure Principles	Graphical Method
5	Accounting System Structure	Big M Method and Two-Phase Method
6	Midterm Exam	Degeneracy, infeasibility, unbounded solution, shadow prices, reduced costs
7	Final Accounts Preparation	Practical examples, result analysis, and managerial recommendations
8	Clubs and Associations – Nature and Characteristics	General model, Northwest Corner, Least Cost, Vogel's Approximation Method
9	Accounting for Subscriptions and Donations	Stepping-Stone Method, MODI Method, QSB applications with analysis
10	Financial Statements of Clubs	General model, Hungarian Method, Unit Method
11	Hotel Activity Characteristics	Practical examples, interpretation of results,

		recommendations
12	Government Hotel Accounting System	Network construction, critical path, time-risk analysis, time–cost trade-off
13	Preparation of Hotel Financial Statements	Practical cases, analysis, decision-making recommendations
14	Transparency and Government Reporting	Definition, types of games, saddle point, dominance, algebraic and graphical solutions, QSB applications
15	Final Examination	Comprehensive assessment

Assessment Scheme (Continuous Assessment – Bologna Approach)

Quizzes (2)	20%
Assignments& Reports	10%
Report	10%
Midterm Exam	10%
Final Exam	50%
Total	100%

Grading Scale	
Percentage	Grade
90–100	A
80–89	B
70–79	C
60–69	D
50–59	E
Below 50	F

Learning Resources

Required Textbooks:
. Main Textbook: Nonprofit Organizations Accounting by Aqeel Dakheel, Karim Al-Ajajibi & Waad Hadi Abdul-Hassani.
Recommended References:
1- Supplementary Materials: Academic journals, reports, and Google Scholar database.

Head of Department:

Date: 1/2/2026

Asst. Prof. Heba Allah Mustafa Al-Sayed