



University: Nahda
Faculty: Business Administration
Department: Accounting

Accounting program description
(2022/2023)

A – Basic information:

1– Program name: Accounting

2– Nature of the program: (single) (dual) (joint)

Program Coordinator: Head of Department

Program approval date: 30-9-2015

B- Specialized information:

1– General objectives of the program:

An accounting program graduate should be able to:

1. Provide the student with thinking skills and solve accounting problems using the scientific method.
2. Train the student to employ the knowledge and skills acquired in the field of accounting and auditing to serve the community and the surrounding environment positively.
3. Develop the student's abilities to communicate positively and effectively with the elements of the accounting and auditing environment at home and abroad..
4. Provide the student with the ability to interact with global developments and changes in the field of accounting and auditing.



5. Using the skills and methods of continuous self-learning of skills and knowledge related to accounting and auditing.
6. Applying principles, policies, assumptions, and accounting and auditing standards in the completion of work.
7. Preparing financial and accounting feasibility studies and financial evaluation of investment projects.
8. Use of computer and information technology applications in the field of accounting and auditing.

2: The intended educational outputs of the program

A - knowledge and understanding

An accounting graduate should be able to:

- A1. Identifies the different forms and types of business establishments and the distinguishing features of each.
- A2. Explains methods of dealing with the different environments of organizations.
- A3. Recognizes the recent developments and trends and contemporary issues related to the field of accounting and auditing.
- A4. Explains the basic principles, theories and intellectual trends in the field of accounting and auditing.
- A5. Learn about economic, statistical, administrative and computer sciences closely related to accounting.



A6. Explains the tools and methods of measurement and analysis, and the steps of scientific research.

A7. Defines the methods and techniques for measuring, analyzing and communicating accounting information.

A8. Identifies the relationship between business science and other social sciences and their implications for the fields of accounting and auditing.

A9. Familiar with work ethics and professional practice in the field of accounting.

A10. Familiar with the nature of the economic activities of the various business establishments, bodies and organizations.

A11. Understands decision-making methods and the impact of information systems on decision-making and support.

A12. Familiar with aspects of accounting knowledge and their relationship to economic, statistical, administrative, insurance sciences, law, mathematics and statistics.

A13. Explains the intellectual framework of accounting theory and its applications.

A14. Explains the accounting cycle represented in the procedures for registration, classification, analysis, presentation and interpretation of financial operations.

A15. Explains the rules, principles and provisions of applying various accounting knowledge.

A16. Explains the stages, procedures and methods of preparing financial feasibility studies for projects.

A17. It specifies the stages, procedures and methods for evaluating the assets and liabilities of the facility.

A18. It defines the stages, procedures and methods of financial planning and preparing planning budgets.

A19. Familiar with commercial, tax and financial legislation and how to apply it in accounting.

A20. Clarifies the internal audit standards and procedures.

A21. Recognize the principles, rules and procedures of external auditing of financial statements.

A22. Explains the provisions of transactions related to securities and their trading.

B – Mental Abilities

An accounting graduate should be able to:

B1. Analyzes financial operations using the scientific method.

B2. Apply the foundations and principles of innovative thinking in the field of accounting and auditing

B3. Discovers the positive and negative elements in the accounting issues raised.

B4. Analyzes accounting reports to benefit from them in various fields.

B5. Plans to turn threats into opportunities and deals with them positively.

B6. Deals with ideas and viewpoints and expresses his opinion on it in a scientific manner supported by evidence and objectivity.



- B7. Interprets economic events and the resulting financial transactions and directs them in accounting.
- B8. Deduce the appropriate accounting method for recognizing financial transactions related to economic events.
- B9. Distinguish and choose the accounting methods and methods appropriate to the nature of the facility's activity.
- B10. Interprets the accounting information and figures and their implications for everyone who is interested.
- B11. Designs innovative accounting systems for continuous improvement according to the variables that occur.

C– Professional and practical skills

An accounting graduate should be able to:

- C1. Develops and maintains human and material resources in the business sector institutions.
- C2. Conducts market analysis studies.
- C3. Verifies the authenticity of the information sources it collects.
- C4. Collects data and statistics, interprets it and analyzes the economic and social indicators they reflect.
- C5. Calculates economic and social indicators.
- C6. Designs accounting systems.



- C7. Operates computerized accounting systems
- C8. Solve accounting problems using the scientific method.
- C9. Performance is evaluated in accordance with the principles and principles of financial control.
- C10. Prepares, presents and interprets financial and accounting reports in a scientific manner.
- C11. Uses computer programs and information technology in the field of accounting and auditing.
- C12. Employs the results of research and studies in the field of accounting and auditing for continuous development and improvement of performance.
- C13. Apply appropriate accounting methods, procedures and models.
- C14. Prepares financial accounting reports and their appendices.
- C15. Prepares planning, financial and cash budgets.
- C16. Analyzes and evaluates investment alternatives financially and accounting.
- C17. Prepares economic feasibility studies for projects.
- C18. Displays information appropriately through accounting reports, whether inside or outside the facility.
- C19. Applies appropriate methods and programs to the sample under review according to the surrounding conditions.
- C20. Examination, auditing and authentication of documents, accounts and financial statements.



C21. Expresses his technical neutral opinion on the extent to which the financial information conforms to the evaluation criteria.

C22. Provides financial and tax advisory services.

C23. Provides appropriate information to assist management in carrying out its various functions.

C24. Passes professional exams in the field of accounting and auditing.

C25. Applies auditing standards in relevant tests.

C26. Applies tax laws and regulations.

D– General Skills:

An accounting program graduate should be able to:

D1. Manages time effectively and efficiently.

D2. Communicates and influences others efficiently and effectively.

D3. Works in a team.

D4. Develops his knowledge and ideas and has a continuous motivation for self-learning.

D5. Uses appropriate methods to solve individual and institutional problems with high efficiency.

D6. Dialogues and discusses during presentations and reports in general.

D7. Deals with work stress and adapts to it.

D8. Develops and improves its performance

D9. Uses accounting terminology in professional work.

D10. Fluent in the English language to deal with foreign agencies.



3- Academic standards for the program:

The faculty adopts the academic standards for the commerce sector issued by the National Authority for Quality Assurance and Accreditation of Education for the Accounting and Auditing Program (NARS).

4-Bookmarks:

National Academic Standards for the Commerce Sector.

5-The structure and components of the program:

A- Duration of the program:

The duration of study in the program is four academic years (8 semesters) in order to obtain a bachelor's degree according to the credit-hour system, the distinguished student can finish his study program in three and a half years (7 semesters), and the summer semester is not counted among them.



First: Accounting / Business Administration Program
First level (General)

First Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|---------------------------------|-------------|
| 3 | 3 | Principles of Management | MGT101 |
| 3 | 3 | Principles of accounting | ACT101 |
| 3 | 3 | Principles of Mathematics | MAT101 |
| 3 | 3 | Principles of Microeconomics | ECN 101 |
| 3 | 3 | Principles pf law | LAW101 |
| 0 | 2 | Aptec English (level 1- part 1) | ENG111A-P1 |
| 0 | 2 | Aptec computer (level 1-part 1) | CS-121-P1 |
| 15 | 19 | | |

Second Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|---|-------------|
| 3 | 3 | Organizational Behavior | MGT102 |
| 3 | 3 | Human rights | HUM103 |
| 3 | 3 | Principles of Macroeconomics | ECN102 |
| 3 | 3 | Intermediate accounting (1) | ACT102 |
| 3 | 3 | Critical thinking and scientific research | REM 101 |
| 0 | 2 | Aptec English (level 1-part 2) | ENG111A-P2 |
| 1 | 2 | Aptec computer (level 1-part 2) | CS-121-P2 |
| 16 | 19 | | |



Accounting / Business Administration Program
Second level (General)

First Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|---------------------------------------|-------------|
| 3 | 3 | Principles of marketing | MRK201 |
| 3 | 3 | Production and operation management | MGT201 |
| 3 | 3 | Statistics 1 | SAT201 |
| 3 | 3 | Corporate Accounting | ACT201 |
| 3 | 3 | Mathematics of finance and Investment | STA202 |
| 0 | 2 | Aptec English (level 2- part 1) | ENG112A-P1 |
| 0 | 2 | Aptec computer (level2-part1) | CS-122-P1 |
| 15 | 19 | | |

Second Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|-------------------------------|-------------|
| 3 | 3 | Management information system | SYS202 |
| 3 | 3 | Commercial law | Law201 |
| 3 | 3 | Statistics 2 | SAT204 |
| 3 | 3 | Money and banking | ECN201 |
| 3 | 3 | Cost accounting 1 | ACT401 |
| 1 | 2 | Aptec English (level 2) | ENG112A |
| 0 | 2 | Aptec computer (level2-part2) | CS-122-P2 |
| 16 | 19 | | |



Accounting / Business Administration Program
Third level (Major: Accounting -Minor: Business Administration)

First Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|---------------------------------|-------------|
| 3 | 3 | Human Resources Management | MGT301 |
| 3 | 3 | Financial Management | FIN 301 |
| 3 | 3 | Tax Accounting (1) | ACT302 |
| 3 | 3 | Insurance and Risk management | SAT203 |
| 3 | 3 | intermediate accounting 2 | ACT202 |
| 0 | 2 | Aptec English (level 3- part 1) | ENG113A-P1 |
| 0 | 2 | Aptec computer (level3-part1) | CS-123-P1 |
| 15 | 19 | | |

Second Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|---|-------------|
| 3 | 3 | Managerial policies | MGT402 |
| 3 | 3 | Management of Change and Organizational Development | MGT303 |
| 3 | 3 | Elective course -major requirements | --- |
| 3 | 3 | Elective course -major requirements | --- |
| 3 | 3 | Managerial Accounting | ACT301 |
| 2 | 2 | Aptec English (level 3) | ENG113A |
| 0 | 2 | Aptec computer (level3-part2) | CS-123-P2 |
| 17 | 19 | | |



Accounting / Business Administration Program
Fourth level (Major: Accounting -Minor: Business Administration)

First Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|-------------------------------|-------------|
| 3 | 3 | Auditing 1 | ACT304 |
| 3 | 3 | Cost accounting 2 | ACT404 |
| 3 | 3 | Accounting Information System | ACT405 |
| 3 | 3 | Elective course –Minor major | --- |
| 3 | 3 | Elective course –Minor major | --- |
| 15 | 15 | | |

Second Term:

| Credit hours | Actual Hours | Course Name | Course code |
|--------------|--------------|-------------------------------------|-------------|
| 3 | 3 | Advanced financial accounting | ACT406 |
| 3 | 3 | Auditing 2 | ACT402 |
| 1 | 1 | Ethics | ETS401 |
| 3 | 3 | Elective course -major requirements | --- |
| 3 | 3 | Elective free course | --- |
| 13 | 13 | | |

An outstanding student can finish his study program in three and a half years (7 .semesters), and the summer semester is not counted among them

B- Program Structure (122 hours):

| Item | Courses | Number of credit hours |
|----------------------------------|---|------------------------|
| First | <ul style="list-style-type: none"> University requirements courses | 14 |
| Second | <ul style="list-style-type: none"> Courses Faculty Requirements <ul style="list-style-type: none"> - Core courses 51 hour - Elective courses 9 hour | 60 |
| Third | <ul style="list-style-type: none"> Major Requirements <ul style="list-style-type: none"> - Core courses 24 hour - Elective courses 9 hour | 33 |
| Fourth | <ul style="list-style-type: none"> Minor requirements <ul style="list-style-type: none"> - Core courses 6 hour - Elective courses 6 hour | 12 |
| Fifth | <ul style="list-style-type: none"> Free Courses | 3 |
| Total No. of credit hours | | 122 |

Number of credit hours : Theoretical 122 Practical 0 Total 122

| | Core | Elective | Total | % |
|--|------|----------|-------|----|
| <u>University requirements courses</u> | | | | |
| Human Rights- Scientific thinking- Ethics- Introductions to Management- English course | 14 | 0 | 14 | 12 |
| <u>Social sciences and humanities courses</u> | | | | |
| Faculty requirements | 51 | 9 | 60 | 49 |
| Specialization Courses | 30 | 15 | 45 | 37 |
| Free courses | 0 | 3 | 3 | 2 |



C- Courses of the program:

A- Core courses (95 credit hours):

| course code | course name | number of hours | The number of hours weekly | | | Level | pre-requisite |
|-------------|-------------------------------------|-----------------|----------------------------|--------------|-----------|--------|---------------|
| | | | Theoretical | Applications | Practical | | |
| ENG111 | English (1) | 1 | 1 | 0 | 0 | First | --- |
| ENG112 | English (2) | 1 | 1 | 0 | 0 | Second | --- |
| ENG113 | English (3) | 2 | 2 | 0 | 0 | Third | --- |
| HUM101 | Human Rights | 3 | 3 | 0 | 0 | --- | --- |
| REM101 | Scientific thinking | 3 | 3 | 0 | 0 | --- | --- |
| MGT101 | Introductions to Management | 3 | 3 | 0 | 0 | --- | --- |
| ETS401 | Ethics | 1 | 1 | 0 | 0 | --- | --- |
| | | | | | | | |
| MGT 101 | Organization behavior | 3 | 3 | 2 | 0 | First | ---- |
| ACT101 | Principles of Accounting | 3 | 3 | 2 | 0 | First | ---- |
| MAT101 | Principles of Mathematics | 3 | 3 | 2 | 0 | First | ---- |
| LAW101 | principles of law | 3 | 3 | 2 | 0 | First | ---- |
| ECN101 | Micro economics | 3 | 3 | 2 | 0 | First | ---- |
| ECN102 | Macro economics | 3 | 3 | 2 | 0 | First | ECN101 |
| ACT102 | Intermediate accounting (1) | 3 | 3 | 2 | 0 | First | ACT101 |
| SAT201 | Statistics(1) | 3 | 3 | 2 | 0 | First | ---- |
| MRK201 | Principles of Marketing | 3 | 3 | 2 | 0 | Second | MGT101 |
| MGT201 | Production and Operation Management | 3 | 3 | 2 | 0 | Second | MGT101 |
| LAW201 | Commercial Law | 3 | 3 | 2 | 0 | Second | LAW101 |
| ACT201 | Corporate accounting | 3 | 3 | 2 | 0 | Second | ACT102 |
| SAT204 | Statistics (2) | 3 | 3 | 2 | 0 | Second | SAT 201 |
| SYS 202 | Management information system | 3 | 3 | 2 | 0 | Second | MGT101 |
| MGT301 | Human resource | 3 | 3 | 2 | 0 | Third | MGT101 |
| ACT401 | Cost Accounting(1) | 3 | 3 | 2 | 0 | Third | ACT201 |



| | | | | | | | |
|---------|--------------------------------|---|---|---|---|--------|-------------------|
| FIN301 | Financial management | 3 | 3 | 2 | 0 | Third | MGT101- ACT201 |
| ACT 202 | Intermediate Accounting (2) | 3 | 3 | 2 | 0 | Second | ACT 101 |
| ACT302 | Tax Accounting (1) | 3 | 3 | 2 | 0 | Third | ACT 202 |
| ACT304 | Auditing (1) | 3 | 3 | 2 | 0 | Third | ACT 101 |
| ACT301 | Managerial Accounting | 3 | 3 | 2 | 0 | Fourth | ACT 401 |
| ACT402 | Auditing(2) | 3 | 3 | 2 | 0 | Fourth | ACT 304 |
| ACT404 | Cost Accounting (2) | 3 | 3 | 2 | 0 | Fourth | ACT 301 |
| ACT405 | Accounting Information Systems | 3 | 3 | 2 | 0 | Fourth | ACT 101 |
| ACT406 | Advanced Financial Accounting | 3 | 3 | 2 | 0 | Fourth | ACT 202 |

| | | | | | | | |
|---|---|---|---|---|---|--------|---------|
| Mandatory if the minor is marketing and e-commerce | | | | | | | |
| MRK301 | E- Introduction to Commerce | 3 | 3 | 2 | 0 | Third | MRK201 |
| MRK302 | Marketing Research | 3 | 3 | 2 | 0 | Third | MRK201 |
| Mandatory if the minor is banking management and money markets | | | | | | | |
| FIN302 | Banking Management and Control | 3 | 3 | 2 | 0 | Third | MGT101 |
| FIN401 | Money Markets | 3 | 3 | 2 | 0 | Fourth | FIN303 |
| Mandatory if the minor is Business Administration | | | | | | | |
| MGT303 | Management of Change Organizational and Development | 3 | 3 | 2 | 0 | Third | MGT 101 |
| MGT402 | Policies and Managerial strategies | 3 | 3 | 2 | 0 | Fourth | MGT 201 |

B- Elective courses (18 credit hours):

| course code | course name | number of hours | The number of hours weekly | | | Level | pre-requisite |
|-------------|---------------------------------------|-----------------|----------------------------|--------------|-----------|--------|---------------|
| | | | Theoretical | Applications | Practical | | |
| SAT 202 | Mathematics of finance and Investment | 3 | 3 | 2 | 0 | Second | MAT 101 |
| SAT 203 | Insurance and Risk Management | 3 | 3 | 2 | 0 | Second | MAT 101 |
| SYS 101 | Computer skills | 3 | 3 | 2 | 0 | Second | ----- |



| | | | | | | | |
|---------|---|---|---|---|---|--------|---------|
| MGT 304 | Operations research | 3 | 3 | 2 | 0 | Second | MAT 101 |
| ECN 201 | Money and Banking | 3 | 3 | 2 | 0 | Second | ECN 102 |
| ACT 303 | Governmental accounting | 3 | 3 | 2 | 0 | Third | ACT 101 |
| ACT306 | Tax Accounting (2) | 3 | 3 | 2 | 0 | Third | ACT 302 |
| ACT307 | Accounting Theory | 3 | 3 | 2 | 0 | Third | ACT 101 |
| ACT308 | Accounting For specialized institutions | 3 | 3 | 2 | 0 | Third | ACT 202 |
| ACT403 | International Accounting | 3 | 3 | 2 | 0 | Fourth | ACT 202 |
| FIN401 | Money Markets | 3 | 3 | 2 | 0 | Fourth | FIN 301 |

c- Minor (6 credit hours):

Elective Minor (6 credit hours)

The student chooses any two courses he has not studied before from the minor courses.

D- Free Courses (3 credit hours):

| course code | course name | number of hours | The number of hours weekly | | | Level | pre-requisite |
|-------------|-------------|-----------------|----------------------------|--------------|-----------|-------|---------------|
| | | | Theoretical | Applications | Practical | | |

The student chooses a number of courses totaling 3 credit hours from any faculty.

6- Program entry requirements:

- High school or equivalent certificate recognized by the Ministry of Higher Education.
- The student must pass 60 hours.

7- Rules regulating the completion of the program:

-At the beginning of each semester, the student can choose courses from the list of offered courses, and the student is allowed to add or withdraw one or more courses as the number of credit hours distributed over the four levels of study as follows:

- Completes the first level upon obtaining 30 credit hours
- Completes the second level upon obtaining 60 credit hours
- Completes the third level upon obtaining 90 credit hours
- Completes the fourth level upon obtaining 122 credit hours.

| التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط |
|---------|--------|------------|---------|-------|------------|---------|-------|------------|---------|-------|------------|
| A | 95-100 | 4 | A- | 90-95 | 3.7 | B+ | 85-90 | 3.3 | B | 80-85 | 3 |
| التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط |
| B- | 75-80 | 2.7 | C+ | 70-75 | 2.3 | C | 65-70 | 2 | C- | 60-65 | 1.7 |
| التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط | التقدير | % | عدد النقاط |
| D+ | 55-60 | 1.3 | D | 50-55 | 1 | F | 0-50 | 0 | A+ | | |

| 8-Methods and rules for evaluating those enrolled in the program: | | | | | |
|---|------------------------------------|---------------------|---------------------|----------------|------------|
| | Intended learning outcomes | | | | percentage |
| | Knowledge and understanding Skills | Intellectual Skills | Professional skills | General Skills | |
| Quiz 1 | √ | √ | | √ | 10% |
| Midterm exam | √ | √ | √ | | 25% |
| Quiz 2 | | √ | | √ | 10% |
| Participation | | | | √ | 5% |
| Final Exam | √ | √ | √ | √ | 10% |
| total | | | | | 100% |



9- Methods of evaluating the program:

| Evaluator | Method | Sample |
|---|----------------|--------|
| 1- Final year students | Questionnaires | 25% |
| 2. Graduates | Questionnaires | 25% |
| 3- Business owners | Questionnaires | 10% |
| 4- An external assessor or an external examiner | Report | |
| 5- Other ways | - | |

Program Coordinator: Dr. Gamal Abdelhamid Ali

Signature:

Date: