

Program Specification Year 2020 - 2021

A) Basic Information

1. Program name: Accounting, English language section.
2. Program type: single.
3. Department responsible for the program: Accounting.
4. Participating departments: Business administration, management information system.
5. Date of program approval: 9/10/2003
6. Program coordinator: Professor Dr. Mohamed Zidan Ibrahim
7. Program internal reviewer: Professor Afaf Mubarak.
8. Program external reviewer: Professor Dr. Ehab Ashour.
9. Date of the program's specifications approval:
 - Date of department's council approval: 5/10/2020
 - Date of the institute's council approval: 26/10/2020

B) Specialized Information

1) General aims of the program:

The graduate of the accounting program should be able to:

- 1/1- Solve issues related to accounting using scientific methods.(1/1-NARS)
- 1/2- Apply knowledge and gained skills in the field of accounting to serve the community and the environment effectively.(1/2-NARS)
- 1/3- Conduct effective communications with colleagues, subordinates, bosses, and concerned parties.(1/3-NARS)
- 1/4- Deal with global developments and changes and its effects on the field of accounting.(1/4-NARS)
- 1/5- Develop accounting-related knowledge and professional skills through continuous self-development and development of abilities.(1/5-NARS)
- 1/6- Commit and bear the responsibilities in accordance with legal, ethical, and professional standards and regulations.(1/6-NARS)
- 1/7- Complete assigned work efficiently in accordance with the profession's ethics and laws.(1/6-NARS)
- 1/8- Prepare and design feasibility studies for projects.(1/7-NARS)
- 1/9- Study, analyze, and evaluate projects and investment proposals. (1/7-NARS)
- 1/10- Use computers and information technology efficiently.(1/8-NARS)

برنامج المحاسبة شعبة اللغة الإنجليزية

2- Intendet learning outcomes of the program:

2/1- Knowledge and understanding:

General knowledge and understanding of faculty of commerce graduate:

By the end of the program the graduate should be able to:

- 2/1/1- Explain shapes, types, and special characteristics for different business establishments. (2/1NARS G)
- 2/1/2- Describe different environments where organizations work, and how to deal with them. (2/2NARS G)
- 2/1/3- Identify developments, modern trends, and contemporary issues in the field of accounting. (2/3NARS G)
- 2/1/4- Explain basic principles, theories, and schools of thought of the science of accounting and accounting concepts. (2/4NARS G)
- 2/1/5- Describe managerial, economical, mathematical, and administrative data systems, in regards to accounting sciences. (2/5NARS G)
- 2/1/6- Specify the methods of scientific research, logical thinking, and measurement and analysis methods when it comes to preparing research and reports. (2/6NARS G)
- 2/1/7- Identify social and humanitarian sciences related to accounting science. (2/7NARS G)
- 2/1/8- Discuss the rules of business ethics and the practices of the commercial sector. (2/8NARS G)

In addition to the previous general knowledge, the accounting program graduate should be able to:

- 2/1/9- Identify different establishments in regards to its legal boundaries, economical activities, and technical nature. (1/1 NARS S)
- 2/1/10- Describe the conceptual framework for data systems and its relation to supporting decisions and decision making. (1/2 NARS S)
- 2/1/11- Gain accounting knowledge, clarify it, and explain it. (1/3 NARS S)
- 2/1/12- Identify the relation between accounting knowledge, administrative, economical, legal, mathematical and statistical sciences, insurance, and information technology. (1/4 NARS S)
- 2/1/13- Explain accounting theory, its standards, and its different applications. (1/5 NARS S)
- 2/1/14- Describe accounting cycle and its preparation methods, both by hand and electronically. (1/6 NARS S)
- 2/1/15- Identify accounting standards and its different applications in practical reality. (1/7 NARS S)
- 2/1/16- Discuss the methodical techniques and stages to perform financial feasibility studies for projects, as well as financial planning, preparing budgets, and evaluating capitals and commitments. (1/8 NARS S)
- 2/1/17- Identify related tax, financial, and commercial legislations, and their applications
- 2/1/18- Explain the procedures of the process of revising internal accounts, in accordance with accepted standards. (1/9 NARS S)
- 2/1/19- Discuss the principles, rules, and procedures for the external audit process of financial statements. (1/10 NARS S)
- 2/1/20- Identify the rules of operation for stock exchange, its indications, and transactions related to paper currency. (1/1 NARS S)

2/2 Intellectual Skills: **General Intellectual skills for the faculty of commerce graduate:**

By the end of the program the graduate should be able to:

- 2/2/1- Analyze data and conclude information using the scientific method and logical thinking. (4/1NARS G)
- 2/2/2- Choose the basics and Principles of creative thinking in the field of accounting. (4/2NARS G)
- 2/2/3- Distinguish between positive and negative elements in regards to equations and raised issues in accounting sciences. (4/3NARS G)
- 2/2/4- Conclude the negatives of the raised issues and accounting equations. (4/4NARS G)
- 2/2/5- Analyze the numbers related to accounting sciences and explain its connotations. (4/5NARS G)
- 2/2/6- Assess different situations in a way that contributes in transforming threats into opportunities. (4/6NARS G)
- 2/2/7- Demonstrate ideas and points of view positively in regards to the field of accounting. (4/7NARS G)
- 2/2/8- Provide objective opinions, supported by evidences and in accordance with the scientific methods of accounting science. (4/8NARS G)

In addition to the previous general Intellectual skills the graduate of the accounting program should be able to:

- 2/2/9- Analyze economical events and conclude its financial connotations and accounting inclination. (3/1NARS S)
- 2/2/10- Choose accounting methods in accordance with the nature of establishments' activities. (3/2NARS S)
- 2/2/11- analyze data and accounting numbers in a way that befits the beneficiaries. (3/3NARS S)
- 2/2/12- Design accounting systems and work evidence in a way that allows continuous improvement according to variables stemming from practice. (3/4NARS S)

2/3- Professional and practical skills: **professional and practical skills for the graduate of the faculty of commerce:**

By the end of the program the graduate should be able to:

- 2/3/1- Apply various resources efficiently which allows him to develop and preserve it. (3/1NARS G)
- 2/3/2- Perform analytical studies about different markets. (3/2NARS G)

برنامج المحاسبة شعبة اللغة الإنجليزية

- 2/3/3- Select data and information from different sources and check its validity.(3/3NARS G)
- 2/3/4- Conclude economical and social indicators that are reflected by the data and statistics.(3/4NARS G)
- 2/3/5- Create different accounting systems and use it efficiently.(3/5NARS G)
- 2/3/6- Use scientific methods and proper tools to solve issues.(3/6NARS G)
- 2/3/7- Apply the Principles and basics of monitoring and performance measurement.(3/7NARS G)
- 2/3/8- Prepare accounting reports according to scientific methods.(3/8NARS G)
- 2/3/9- Demonstrate different accounting reports, explaining its positives and negatives.(3/8NARS G)
- 2/3/10- Use computer programs and applications, as well as information technology in the field of accounting.(3/9NARS G)
- 2/3/11- Apply the results of researches and studies for the development and enhancement of accounting systems.(3/10NARS G)

In addition to the previous professional and practical skills for the faculty of commerce graduate, the accounting program graduate should be able to:

- 2/3/12- Apply proper accounting methods and forms to different establishments based on its activities and prepare final calculations and financial reports.(2/1NARS S)
- 2/3/13- Prepare feasibility studies and financial budget plans. (2/2NARS S)
- 2/3/14- Perform financial analysis and evaluate investment alternatives, allowing for performance monitoring and execution follow up. (2/2NARS S)
- 2/3/15- Demonstrate accounting reports efficiently inside and outside the establishment in a way that doesn't contradict with the disclosure standard or the confidentiality of information. (2/3NARS S)
- 2/3/16- Apply audit methods and programs on the selected sample in a way that befits the conditions of the establishment. (2/4NARS S)
- 2/3/17- Perform documentary audit and examination for accounts and financial statements. (2/5NARS S)
- 2/3/18- Document accounts, documents, and financial statements and conclude its connotations. (2/6NARS S)
- 2/3/19- Provide tax, financial, and managerial consultations for different establishments.
- 2/3/20- Pass tests for practicing the profession of accounting and audit from specialized institutions. (2/7NARS S)

2/4- General Skills:

By the end of this program the graduate should be able to:

- 2/4/1- Manage time effectively.(5/1NARS G)
- 2/4/2- Communicate effectively with others and affect them. (5/2NARS G)
- 2/4/3- Work in a team and manage work groups. (5/3NARS G)
- 2/4/4- Enrich his knowledge and thoughts through continuous self-learning. (5/4NARS G)
- 2/4/5- Use proper methods to solve problems individually and on establishment's scale effectively and efficiently. (5/5NARS G)

برنامج المحاسبة شعبة اللغة الإنجليزية

- 2/4/6- Demonstrate his ideas and thoughts in work groups. (5/6NARS G)
2/4/7- Handle work pressures effectively. (5/7NARS G)
2/4/8- Develop and enhance work methods continuously. (5/8NARS G)
2/4/9- Use accounting science terminology. (5/9NARS G)
2/4/10- Use the English language in the work field. (5/10NARS G)

3- The academic standards of the program:

The institution has adopted the national academic reference standards NARS for the sector of faculties of commerce, accounting program that was issued by The National Authority for Quality Assurance and Accreditation of Education in January of 2009. In accordance with the Accounting Department council's decision dated 19/9/2016, and the approval of the Institute council dated 26/9/2016.

4- Benchmarks:

Not applicable.

5- Program structure and contents:

5/A- Program Duration:

The learning period for the bachelor's degree lasts for 4 years using the credit hours system. It's divided into 8 semesters, so that the graduated student would have completed 132 credit hours (132 theoretical hours, 92 practical hours).

5/B- Program Structure:

The general structure of the accounting program consists of:

- **Number of credit hours required to complete the educational program (obligatory / optional):**

obligatory	90	Optional	42	Total	132
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- **Number of teaching hours required to complete the educational program:**

Theoretical	132	Practical/Applied	92	Total	224
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Note: There is an additional requirement by The Ministry of Higher Education, which is the subject of Population, environment and human rights, with a total of 3 teaching hours.

برنامج المحاسبة شعبة اللغة الإنجليزية

General structure of accounting program:

Serial	Percentage of courses according to NARS	NARS percentage	Program	
			Number of courses	percentage
1	Basic sciences courses	25%	12	26.7 %
2	Courses of social and human sciences	12.5%	6	13.3 %
3	Accounting major courses	50%	21	46.7 %
4	Courses from other sciences	12.5%	6	13.3 %
Total amount of credited courses			45	100 %

Specialization in the program begins from the first level

Field training:

Although the regulations don't include dedicated hours for field training, the institute has taken corrective actions and requires summer training for students of the second and third years, for a duration of 3 weeks each, for a total of 6 weeks. This training is performed based on exchanged letters between the institute and companies that train the students.

5/C- Program levels (credit hours system): 8 semesters, divided as follows:

Number	Level	Semester	Total number of credit hours	obligatory	optional
١	First	First	١٥	١٥	—
٢	First	second	١٥	١٥	—
٣	second	First	١٥	١٢	٣
٤	second	second	١٥	٦	٩
٥	Third	First	١٨	١٢	٦
٦	Third	second	١٨	١٥	٣
٧	Fourth	First	١٨	٦	١٢
٨	Fourth	second	١٨	٩	٩
Total			١٣٢	٩٠	٤٢

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: First Obligatory: 30 credit hours
First semester: 15 credit hours

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
١٢٠١	Management Principles	٣	٥	٣	٢	—	First	First
١٥٠١	Computer essential	٣	٥	٣	—	٢		
١٣٠١	Accounting basics (1)	٣	٥	٣	٢	—		
١٨٠١	Principles of law	٣	٣	٣	—	—		
١١٠١	English language	٣	٨	٠	٨	—		
Total number of weekly hours		١٥	٢٦	١٥	٩	٢		

Second semester: 15 credit hours

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
١١٠٢	Fundamentals of logical thinking and scientific research	٣	٥	٣	٢	—	First	Second
١٥٠٣	Fundamentals of operating systems	٣	٥	٣	—	٢		
١٦٠١	Fundamentals of Business Mathematics	٣	٦	٣	٣	—		
١٧٠١	Principles of Microeconomics	٣	٥	٣	٢	—		
١١٠٤	Principles of behavioral sciences	٣	٣	٣	—	—		
Total number of weekly hours		١٥	٢٤	١٥	٧	٢		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Second hours

Obligatory: 18 credit

Optional: 12 credit hours

First semester: 15 credit hours

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٢٢٠٥	Production and Operations Management	٣	٥	٣	٢	—	Second	First
٢٦٠٣	Principles of Statistics (1)	٣	٦	٣	٣	—		
٢٧٠٢	Principles of macroeconomics	٣	٥	٣	٢	—		
٢٣٠٢	Principles of Accounting (2)	٣	٥	٣	٢	—		
Total number of weekly hours		١٢	٢١	١٢	٩	—		

Second semester: 15 credit hours

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٢٨٠٢	Business Law	٣	٣	٣	—	—	Second	Second
٢٢٠٤	Marketing Management	٣	٥	٣	٢	—		
Total number of weekly hours		٦	٨	٦	٢	—		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Second
First semester:

Optional: 12 credit hours

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٢٦٠٥	Insurance and risk management	٣	٦	٣	٣	—	First	First
٢٦٠٢	Mathematics of Finance and investment	٣	٥	٣	٢	—		
Total number of weekly hours		٣	٥	٣	٢	—		

Second semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٢٦٠٤	Principles of Statistics (2)	٣	٦	٣	٣	—	First	Second
٢٥٠٥	Structural programming	٣	٦	٣	—	٣		
٢٢٠٢	Organizational behavior principles	٣	٥	٣	٢	—		
٢٢٠٣	Office management	٣	٥	٣	٢	—		
Total number of weekly hours		٩	١٦	٩	٤	٣		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Third

Obligatory: 27 credit hours

Optional: 9 credit hours

First Semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٣٢٠٧	Human resource management	٣	٥	٣	٢	—	Third	First
٣٣٠٣	Corporate accounting	٣	٥	٣	٢	—		
٣٣٠٤	Cost Accounting (1)	٣	٥	٣	٢	—		
٣٢٠٩	Market research	٣	٦	٣	٣	—		
٣٣٣٣	Population, the environment and human rights	—	٣	٣	—	—		
Total number of weekly hours		١٢	٢٤	١٥	٩	—		

Second semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٣٣٠٦	Audit (1)	٣	٥	٣	٢	—	Third	Second
٣٢٠٨	Cost Accounting (2)	٣	٥	٣	٢	—		
٣٣٠٧	Tax accounting (1)	٣	٥	٣	٢	—		
٣٢٠٦	financial management	٣	٥	٣	٢	—		
٣٤٠٤	Management information systems	٣	٦	٣	—	٣		
Total number of weekly hours		١٥	٢٦	١٥	٨	٣		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Third

Optional: 9 credit hours

First semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٣٧٠٣	Public finance economics	٣	٣	٣	-	-	Third	First
٣٤٠٥	Automated office systems	٣	٥	٣	٢	-		
٣٢١١	Materials management	٣	٥	٣	٢	-		
Total number of weekly hours		٦	٨	٦	٢	-		

Second semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٣٢١٠	Principles of public management	٣	٥	٣	٢	-	Third	Second
	Course from another specialty							
Total number of weekly hours		٣	٥	٣	٢	-		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Fourth

Obligatory: 15 credit hours

Optional: 21 credit hours

First semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٤٣٠٩	Audit (2)	٣	٥	٣	٢	–	Fourth	First
٤٢١٧	Tax accounting (2)	٣	٥	٣	٢	–		
Total number of weekly hours		٦	١٠	٦	٤	–		

Second semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٤٣١١	Governmental accounting	٣	٥	٣	٢	–	Fourth	Second
٤٣١٣	Accounting systems	٣	٥	٣	٢	–		
٤٢١٤	Principles of Operations Research	٣	٦	٣	٣	–		
Total number of weekly hours		٩	١٦	٩	٧	–		

برنامج المحاسبة شعبة اللغة الإنجليزية

Educational level: Fourth

Optional: 21 credit hours

First semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٤٧٠٤	Management economy	٣	٥	٣	٢	–	Fourth	First
٤٢١٣	Capital markets and investment management	٣	٥	٣	٢	–		
٤١٠٦	Environment and its protection	٣	٥	٣	٢	–		
٤٢١٦	Projects feasibility study	٣	٥	٣	٢	–		
٤٣١٤	Global corporations accounting	٣	٥	٣	٢	–		
٣٤٠٥	Automated office systems	٣	٥	٣	٢	–		
	Total number of weekly hours	١٢	٢٠	١٢	٨	–		

Second semester:

Course Code	Course name	Credit Hours	Total weekly hours	Number of hours			Level	Semester
				Theoretical	Applied	Practical		
٤٤٠٩	Packages and application software	٣	٥	٣	٢	–	Fourth	Second
٣٤٠٥	Accounting for specialized establishments	٣	٥	٣	٢	–		
٤٢١٩	Administrative accounting	٣	٥	٣	٢	–		
٤٣١٥	Accounting theory	٣	٥	٣	٢	–		
	Total number of weekly hours	٩	١٥	٩	٦	–		

برنامج المحاسبة شعبة اللغة الإنجليزية

5/D- Courses components:

Course Code	Course name
١٥٠١	Computer essentials
Scientific content	Getting to know the capabilities of personal computers and their limitations, developing the student's skills in regards to dealing with computers by interacting with the keyboard easily and at a reasonable speed, as well as developing the student's skill in dealing with simplified programs that process texts, electronic tables, and databases.

Course Code	Course name
١٣٠١	Accounting basics (1)
Scientific content	The concept and the nature of accounting science, the dimensions and characteristics of the intellectual framework of accounting science, stages, methods and techniques of accounting processing for different operations, as well as preparing financial statements.

Course Code	Course name
١١٠١	English Language
Scientific content	Developing the student's skills in reading and speaking in English, and developing the student's skills in demonstrating his/her ideas and opinions in English through syntax or summative references in different fields.

Course Code	Course name
١٨٠١	Principles of law
Scientific content	The definition, fields, and characteristics of law, the divisions and characteristics of legal rules, law sources, the concept, pillars and divisions of the truth, character and its features, the concept, pillars and conditions of contracts, and the effects and termination of contracts.

Course Code	Course name
١٢٠١	Management Principles
Scientific content	The concept, nature and importance of management, schools of managerial thinking, entrances to management study, the managerial process and the duties of the manager, project functions, the principal dimensions of the management problem in developing countries, administrative development and development of competencies, organizational development and design of systems and work guides.

Course Code	Course name
١١٠٢	Fundamentals of logical thinking and scientific research
Scientific content	The definition and characteristics of logical thinking, methods and ways of thinking, correlation and projection, types and objectives of scientific researches, the definition and characteristics scientific research, stages, steps and methodology of scientific research, standards and regulations for employing scientific research to serve development issues.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course Code	Course name
١١٠٤	Principles of behavioral sciences
Scientific content	A general scan that includes the nature of phenomena that with which the behavioral sciences are concerned, methods of development, senses, perception, conditionality, learning, motivations, emotions, personality, mental abilities, fields of psychology, sociology, and social psychology, Fundamental concepts and issues in sociology, social behavior of small groups and general society, contributions of anthropology to the study of behavioral phenomena

Course Code	Course name
١٧٠١	Principles of Microeconomics
Scientific content	The economic problem and its nature, economic systems and their characteristics, foundations and rules for economic analysis of phenomena with a focus on microeconomic issues (on project scale), with the most important one being determining prices, project theory, market structure, and resource allocation.

Course Code	Course name
١٦٠١	Fundamentals of Business Mathematics
Scientific content	The fields of employing the basics of mathematics in the field of business administration, developing the uses of mathematics in the practice of the administrative process, quantitative approaches in management, using equations, variables, determinants and matrices in analyzing problems and making administrative decisions, and probability theory and its uses in management functions.

Course Code	Course name
١٥٠٣	Fundamentals of operating systems
Scientific content	The study of the fundamentals of operating systems in terms of hardware, software and application needs, how to operate, scheduling, and organizing memory and managing it, whether for single or multiple use, as well as methods of using extended memory, scheduling disks, and reaching their optimal use, getting to know common operating systems such as Windows, Dos, OS/2, through selected exercises and applications.

Course Code	Course name
٢٦٠٣	Principles of Statistics (1)
Scientific content	Importance and uses of statistics in the functions of the director and the activities of companies and institutions, planning and implementation of statistical work, collecting, classifying and analyzing data, measures of central tendency, dispersion, twisting and kurtosis and their uses for analyzing and presenting data, measures of correlation and regression and areas of use from them in preparing research and studies, probability theory and probability distributions and their uses.

Course Code	Course name
٢٣٠٢	Principles of Accounting (2)
Scientific content	The concept and importance of accounting reports, alternative methods of preparing accounting reports, general principles for interpreting accounting measurements, accounting treatments in various companies and institutions, foundations of accounting evaluation and monitoring.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٢٢٠٥	Production and Operations Management
Scientific content	Development of production systems, design of the production system, organizational aspects of the industrial project, planning of the production process, operating economics, operations research and their uses in the field of production, total quality in the production process.

Course Code	Course name
٢٧٠٢	Principles of macroeconomics
Scientific content	Foundations and rules for economic analysis of macro phenomena (at the national economy level) most importantly: national income and national product, unemployment, inflation, recession, money and banks, exchange rates. Economic planning and development requirements, international agreements and international trade.

Course code	Course name
٢٦٠٥	Insurance and risk management
Scientific content	The concept and causes of risk, types of risks and methods of measuring and managing them, types of insurance and risk categories, insurance contracts, social insurance mathematics, risk management and improving the performance of individuals and organizations.

Course code	Course name
٢٦٠٢	Mathematics of Finance and investment
Scientific content	Simple interest, equal payments with simple interest, discount on commercial papers, compound interest, compound interest payments, amortization of long-term loans, valuation and depreciation of bonds, life insurance mathematics.

Course code	Course name
٢٢٠٤	Marketing Management
Scientific content	The modern concept of marketing and providing marketing information, marketing research and management decisions, product and product planning, distribution channels and strategies, promotion and sales management, pricing and its strategies, marketing services.

Course Code	Course name
٢٨٠٢	Business Law
Scientific content	The historical dimension of business law, the objectives and characteristics of business law, the administrative environment and the elements for achieving the objectives of business law, the institutional and organizational requirements necessary to implement business law, business law and administrative development, business law and the requirements of the international economic agreements.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٢٢٠٣	Office management
Scientific content	The concept and dimensions of office management , the methods of office management, design and control of office forms, requirements for effective office management to assist the manager, work system for office management, use of computers in office management, organizational and administrative dimensions for documenting and maintaining information in office management.

Course code	Course name
٢٥٠٥	Structural programming
Scientific content	Familiarity with the general framework of structured programming methods by getting acquainted with the rules and concepts of one of the common procedures languages, how to deal with records and files, knowledge of the fields of language application through preparing selected application programs.

Course code	Course name
٢٢٠٢	Organizational behavior principles
Scientific content	The concept and characteristics of organizational behavior, the study of individual and group behavior in organizations, research methods in organizational behavior, environmental determinants of organizational behavior, studies of perception, motivation, abilities, learning and satisfaction and their use in the field of organizational behavior, causes and methods of dealing with the phenomena of frustration, pressures and tension in organizations.

Course code	Course name
٢٦٠٤	Principles of Statistics (2)
Scientific content	Index numbers, samples, vital statistics, economic statistics, production statistics, labor statistics, use of statistics to serve decision-makers, uses of statistics in the analysis of foreign trade and trade exchange.

Course code	Course name
٣٢٠٩	Market research
Scientific content	The concept, importance and fields of marketing research, the methodological steps of preparing marketing research, identifying, collecting and classifying data, reviewing, scheduling, coding and analyzing data, drawing conclusions and preparing reports.

Course code	Course name
٣٢١١	Materials management
Scientific content	The nature and dimensions of the purchasing and storage functions, assessing needs, providing needs and approving the purchase decision. Following up on the provision of needs, the science and art of negotiation in the procurement process, regulations and procedures for receiving and disbursing supplies, transferring or returning them, monitoring and evaluating the procurement and storage work, the policies and rules of purchase and storage, external procurement and import systems And customs rules.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٣٢٠٧	Human resource management
Scientific content	General fundamentals of human resource management, human resource planning, selection, appointment, promotion and transfer functions. Methods of motivating individuals, performance appraisal, job description and evaluation, wage structure and incentives.

Course code	Course name
٣٣٠٣	Corporate accounting
Scientific content	Stages, methods and techniques of accounting treatment of operations in individuals' companies. Stages, methods and techniques of accounting treatment of operations in money companies, financial statements of individuals' companies and capital companies, legal requirements and their impact on accounting treatments.

Course code	Course name
٣٣٠٤	Cost Accounting (1)
Scientific content	Scientific assets of cost accounting, the role and functions of cost accounting, cost accounting and production orders, cost accounting for production stages, contract cost accounting, standard cost accounting, and variable cost method.

Course code	Course name
٣٧٠٣	Public finance economics
Scientific content	Defining the economics of public finance, the country's role in economic activity, taxes and fees, public revenues, economic and social aspects of public finances, the structure of public expenditures, external and internal public debt.

Course code	Course name
٣٣٣٣	Population, the environment and human rights
Scientific content	<p>First: Population and Reproductive Health: Introducing demographics, the evolution of the population situation in the world and Egypt, reproductive health and gender issues, population and economic and social development in Egypt, population policies and the institutional framework for dealing with population issues in Egypt, international cooperation in the fields of population and reproductive health.</p> <p>Second: studies in the environment: definition of the environment and its constituent elements, environment and continuous development and the economic dimensions of the environment, cost-benefit analysis of environmental protection programs and a framework for environmental accounting, social participation in environmental protection, and international interaction in the field of environmental preservation.</p> <p>Third: Human Rights: Defining human rights, the concept of rights, the philosophical and theoretical foundations of human rights, and individual, economic, political, and social rights. Human rights according to international conventions, and human rights according to the Egyptian constitution.</p>

برنامج المحاسبة شعبة اللغة الإنجليزية

Course Code	Course name
٣٣٠٦	Audit (1)
Scientific content	The concept and dimensions of the audit process, the characteristics of the audit department, the internal audit, the procedural aspects of implementing the audit process, the evidence and means of proof in the audit.

Course code	Course name
٣٣٠٧	Tax accounting (1)
Scientific content	The concept and dimensions of tax accounting, tax systems, taxable income, taxes on movable capital revenues and on corporate profits and commercial and industrial profits, taxes on wages and salaries, inheritance tax and devolution fee, and builders' tax and agricultural lands.

Course code	Course name
٣٢١٠	Principles of public management
Scientific content	The role of the country in contemporary society, foundations of the country's organization, characteristics of government administration, requirements for effective government management of the national economy.

Course code	Course name
٣٣٠٥	Cost accounting (2)
Scientific content	The theory and techniques of cost accounting. Administrative uses of cost accounting, the use of cost accounting in analysis and monitoring of project operations, cost accounting and various administrative decisions.

Course code	Course name
٣٤٠٤	Management information systems
Scientific content	Management information systems and decision-making, and the role of the management information system in facing situations of risk and uncertainty. The use of computers in management information systems, management information and problem solving, design, operation and evaluation of management information systems.

Course code	Course name
٣٢٠٦	financial management
Scientific content	Modern concept of financial management, objectives and functions of financial management, money markets and financial markets, financial analysis, capital spending, - the estimated cash budget, financial management and other functions of the project.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٤٣٠٩	Audit (2)
Scientific content	Auditing operations, achieving the elements of the financial position, studying development and financial position lists, designing and developing audit systems, the role of auditing in evaluating performance and making decisions.

Course code	Course name
٤٢١٣	Capital markets and investment management
Scientific content	Types of money markets and their characteristics, the policies of dealing with financial markets, identifying investment opportunities, evaluating investment alternatives, determining cash flows and appropriate financing structure, making investment decisions, evaluating investment feasibility, financial analysis and managing financing and investment.

Course code	Course name
٤٢١٦	Projects feasibility study
Scientific content	The concept and characteristics of projects' feasibility studies, scientific methodology in projects feasibility studies, preliminary study and identification of investment opportunities, marketing study and investment gap assessment, technical study and estimation of production and operating costs, financial and economic studies and determination of the national financial yield of the project, environmental, organizational and legal studies for the project.

Course code	Course name
٤١٠٧	Contemporary Global Issues
Scientific content	Political systems and economic development, international trends and economies of developing countries, the optimal combination of the role of the government apparatus and private investment in the development process, the strategy of privatization and the role of the country in the economy and development, (and the course description evolves according to contemporary global issues at that time)

Course code	Course name
٤٣١٤	Global corporations accounting
Scientific content	The characteristics of international companies' business, the accounting implications of international business, the foundations of accounting for international companies, the accounting problems of international companies and the foundations of their treatment.

Course code	Course name
٤١٠٦	Environment and its protection
Scientific content	The components of the ecosystem, monitoring and measuring the elements and characteristics of the environment, the requirements and objectives of environmental protection, methods, techniques, and means. The legislative / social / economic framework for environmental protection, the systems and organizations of environmental protection.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٣٤٠٥	Automated office systems
Scientific content	Principles of managing various office operations, administrative communication in terms of its foundations and modern technologies, simplifying procedures by using methods of operating and processing data automatically, methods and means of storing and retrieving data and its technologies, office mechanism and its relationship to the information system of the institution.

Course code	Course name
٤٢١٤	Principles of Operations Research
Scientific content	Operations research and decision-making, models used in operations research, scientific approach to decision-making, decision tree, linear programs, sensitivity analysis, objective programming, transfer and assignment method, Markov chain analysis, game theory, storage models, operations research and the phenomenon of uncertainty in making Decisions.

Course code	Course name
٤٣١١	Governmental accounting
Scientific content	The nature and characteristics of government accounting, functional analysis of economic activity, the state's general budget, the unified accounting system, internal control of government activity.

Course code	Course name
٤٣١٠	Tax accounting (2)
Scientific content	Tax accounting and industrial revenues, commercial profits tax, economic development and tax accounting, legal and administrative aspects of accounting development, the nature of the relationship between cost accounting and tax accounting.

Course code	Course name
٤٣١٣	Accounting systems
Scientific content	Accounting information systems, design of accounting systems, elements of internal monitoring in accounting systems, cost centers and accounting systems, preparation of electronic computers in the design, preparation and operation of accounting systems.

Course code	Course name
٤٤٠٩	Packages and application software
Scientific content	A survey of the type of ready-made application packages in commercial fields, familiarity with how to deal with one of the packages of electronic tables and another for administrative databases and another for word processing, identification of selected examples of packages of decision-making support and systems of expertise.

برنامج المحاسبة شعبة اللغة الإنجليزية

Course code	Course name
٣٣٠٨	Accounting for specialized establishments
Scientific content	Areas and characteristics of business in companies of a special nature, requirements for adapting accounting systems and the art of the characteristics of specialized companies, design and operation of specialized companies' accounting systems.

Course code	Course name
٤٣١٢	Administrative accounting
Scientific content	The nature and characteristics of managerial accounting, employing managerial accounting in decision-making, operations and managerial accounting, quantitative methods used in managerial accounting, management planning and management accounting, preparing reports for the purposes of follow-up and performance evaluation.

Course code	Course name
٤٣١٥	Accounting theory
Scientific content	The concept of theory and its components, fields of accounting theory, theory and its relationship to application, development of accounting theory and its problems, basic issues in accounting theory.

Course code	Course name
٤٧٠٤	Management economy
Scientific content	The economics of business administration, cost-benefit standards and decision-making, the cost and benefit of risk and uncertainty in the administrative process, economics of the planning and control function, the administrative process and economic systems.

6- Requirements for joining the program:

Students are nominated into the institute according to the terms and conditions of admission determined by the Office for the Coordination of Admission to Egyptian Universities and Institutes:

Acceptable qualifications:

- 1- High school certificate with both of its branches, and its equivalent Arabic and foreign certificates
- 2- For admission to the English Language Division, a degree of 75% in the English language is required, in accordance with the instructions received from the Ministry of Higher Education - General Administration of Private Higher Institutes.

7- The organized rules governing the completion of the program:

The study at the institute is based on the credit hour system and not years, which gives the student an opportunity to choose the subjects he studies. The student selects his courses in each semester with the help of his academic advisor and the approval of the dean of the institute or his designee. And for the student to transfer from the lower level to the higher level, he must pass a specified number of credit hours indicated in the following table:

برنامج المحاسبة شعبة اللغة الإنجليزية

N	Level	semester	Number of credit hours	Total number of completed credit hours
1	First	First	15	30
		Second	15	
2	Second	First	15	30
		Second	15	
٣	Third	First	18	٣6
		Second	18	
4	Fourth	First	18	36
		Second	18	
Total number of credit hours to complete the program				132

Study, withdrawal and transfer rules:

- The number of times a student's is absent in any course should not exceed 25% of the number of theoretical or practical hours during the semester. In case of exceeding, the student is considered to have failed in the subject in which he did not attend regularly, but if this absence was with an acceptable excuse from the scientific advisor or The representative of the institute considers the student withdrawing from the course and the student must re-register this course.
- The student's average for the semester (semester average) is calculated by adding the points obtained and dividing them by the number of accredited academic units for the total courses he studied in this semester. However, the cumulative average for the student's grades is calculated by dividing the total number of points obtained by the student until the previous semester by the number of academic units approved for the college and the general average of the student's grades upon graduation is calculated in a similar manner.
- A student who fails a course or obtains an acceptable grade in it can re-take it to improve his grades, as long as that the number of times the student takes any course does not exceed three times, and the student is dismissed from the institute if he fails in an obligatory course three times.
- A student is expelled from the institute if he stops attending without a prior excuse for a period of two consecutive academic semesters, or if he stops attending for the same period with the Board of Directors rejecting the excuse presented. If the student stops attending for a period of six semesters at most with a prior excuse accepted by the Board of Directors, he can attend again and any points are accounted for him for the courses he had previously succeeded in before his discontinuity.

برنامج المحاسبة شعبة اللغة الإنجليزية

- If the student fails to attend the final exam for a course without a compelling excuse acceptable to the Board of Directors, then he is considered to have failed it, and the final exam may be repeated for the student according to the following conditions: -
 - A written approval for the student's excuse by the scientific advisor and course professor.
 - The course professor acknowledges the student's seriousness and his acquirement of the necessary grade for success in the semester work and not exceeding the permissible absence percentage.
 - The representative of the institute approves of the repetition of the examination.
 - In the case of repetition, the student must take the exam before the end of the registration period for the next regular semester, otherwise he is considered to have failed this course. All previous rules apply in the event that the examination for any course for the student is postponed.
 - After the approval of the scientific advisor and subject professor, the student can add one or more subjects during the first two weeks of starting the study, taking into account the maximum credit hours.
 - If the student is dismissed from the institute due to the exhaustion of the number of failing times in one or more obligatory courses, he may be re-enrolled in the institute as a student from abroad with the approval of the board of directors while attending practical exercises. The re-registration is for a maximum of three semesters in the subjects where the student had failed, provided that the student pays the full cost of studying in The registered courses in accordance with the last final account of the institute in addition to a re-enrollment fee determined by the board of directors of the institute, provided that he is transferred to a regular student again after the reason for his dismissal from the institute has ceased to exist.
 - For the student to graduate and obtain the academic degree, he must successfully pass the number of approved credit hours.
 - It is permissible to transfer students to the institute from university colleges or similar institutes within the republic in accordance with the limitations decided by the board of directors of the institute in a manner that does not conflict with the limitations established in the law regulating private higher institutes, within the limits of 30% of the number of students admitted to the institute.
 - A regular student in one of the institute's departments can transfer his registration to another department after paying a registration transfer fee determined by the institute's board of directors, provided that the admission requirements for the department to which he is transferred are met. A student who has been dismissed from the institute due to exhaustion of failure times in one of the departments may re-enroll in another department after the approval of the board of directors of the institute and with payment of a re-registration fee determined by the board of directors of the institute, provided that he fulfills the conditions of admission to the department to which he is transferred.

برنامج المحاسبة شعبة اللغة الإنجليزية

- A student may withdraw from enrollment in one or more courses after the approval of the academic advisor and course professor within a period not exceeding the end of the fourth week of the study period, taking into account the minimum number of credit hours. And in this case the courses that have been deleted are not recorded in the student's academic record.
- For exceptional and compulsive reasons accepted by the Institute's Board of Directors, the student may withdraw from all the courses he registered in for the semester, and these subjects are not included in the calculation of the student's rates.

8- Methods and rules for evaluating students enrolled in the program:

Method	measured ILOs
<u>Classroom work and self-learning activities</u> <ul style="list-style-type: none"> • Practical applications - quizzes – reports – learning projects – case study – other assignments. 	Knowledge and understanding - intellectual skills - Professional and practical skills - General skills
Mid-term theoretical exam	Knowledge and understanding - intellectual skills
final theoretical exam	Knowledge and understanding - intellectual skills

9- Methods of evaluating the program:

Evaluator	Method	Sample
Final year students	Questionnaires	%٥٠
Graduates	Questionnaires	%٥٠
Stakholders	Questionnaires / interviews	A sample representing different concerned sectors
External Reviewer	Reports of the reviewers	1-2 Report
Internal reviewer	Reports of the internal reviewers	1-2 Report

Program coordinator Professor Dr. Mohamed Zaidan Ibrahim

Signature Mohamed Zaidan Ibrahim:

Date: 26/10/2020

Head of the Department: Professor Dr. Mohamed Zaidan Ibrahim

Signature: Mohamed Zaidan Ibrahim

Date: 26/10/2020

Appendices

- **Appendix 1: National Academic Reference Standard NARS for the Faculty of Commerce sector**
- **Appendix 2: Program Matrix and Academic Standards:**
 - **Matrix of graduate Attributes and program Aims**
 - **Matrix of NARS Learning outcomes and program Intended learning outcomes**
- **Appendix 3: Matrix of program aims with program Intended learning outcomes**
- **Appendix 4: Courses and program ILOs matrix**
- **Appendix 5: The proportional courses distribution**
- **Appendix 6: Courses specification**

Appendix (1)

National Academic Reference Standards for the faculty of Commerce sector

1. General attributes for a graduate of the faculty of Commerce:

The graduate of the faculty of Commerce should be able to:

- 1.1. Use the scientific method in thinking and solving problems.
- 1.2. Employ the knowledge and skills acquired in the field of specialization to positively serve the community and the surrounding environment.
- 1.3. Connect and conduct effective communication with others.
- 1.4. Interact with global developments and changes and explore the nature and impact of those developments and changes on his field of specialization.
- 1.5. Conduct continuing education to develop professional knowledge and skills related to the field of specialization.
- 1.6. Exhibit Commitment, responsibility and completion of the work assigned to him in accordance with legal rules and ethical and professional standards.
- 1.7. Preparing project feasibility studies and evaluating investment proposals.
- 1.8. Use of computers and information technology.

2. Knowledge and understanding:

The graduate should have acquired the knowledge and be able to understand:

- 1.2. The different shapes and types of businesses and the distinctive features of each.
- 2.2. The different environments in which organizations operate and methods of dealing with them.
- 2.3. Recent developments, trends and contemporary issues related to the field of specialization.
- 2.4. Basic principles, theories, trends and schools of thought in the field of specialization.
- 2.5. Sciences that are closely related to the major the student is studying.
- 2.6. Scientific research methods, tools, methods of measurement and analysis.
- 2.7. Integration between business and other social sciences.

3. Professional and practical skills:

The graduate should have acquired the following professional skills:

- 3.1. Effective employment, development and maintenance of material, human and other resources.
- 3.2. Carrying out market studies and analysis.
- 3.3. Search for various sources of information and verify their validity.
- 3.4. Collecting, analyzing and interpreting data and statistics and the economic and social indicators they reflect.
- 3.5. Design and operation of administrative, accounting and insurance systems, each in his field of specialization.
- 3.6. Using scientific methods in solving practical problems.
- 3.7. Foundations and principles of control and performance evaluation.
- 3.8. Preparing, presenting and interpreting reports in the field of specialization in a scientific manner.

برنامج المحاسبة شعبة اللغة الإنجليزية

3.9. The use of computer and information technology applications in the field of specialization.

10.3. Using and employing the results of research and studies in developing work and improving performance levels.

4. Intellectual skills

The graduate should be able to:

4.1. Perform analysis, reach conclusions and follow the scientific method of thinking.

4.2. Apply the foundations and principles of innovative thinking.

4.3. Perform criticism, distinction, and discover the positive and negative elements in the issues and issues raised.

4.4. Deal with numbers, analyzing them, and interpreting their significance.

4.5. Deal positively with different situations in order to convert threats into opportunities.

4.6. Present ideas and points of view clearly and express opinions in a scientific manner supported by evidence and objectivity.

5. General skills:

The graduate should have acquired the following skills:

5.1. Effective time management.

5.2. Effective communication and affecting others.

5.3. Team work.

5.4. Cognitive and intellectual development and continuous self-learning.

5.5. Using methods of solving problems at the individual or institutional level with high efficiency.

5.6. Presentation and dialogue.

5.7. Self-management and dealing with work pressure.

5.8. Innovation, development and continuous improvement at work.

5.9. Usage of technical terms related to the program's topics.

5.10. Familiarity with one of the most widespread foreign languages.

Second: The National academic Reference standards for the accounting program

1 - Knowledge and understanding:

In addition to the general knowledge and understanding that a graduate of the Faculty of Commerce should acquire, the graduate of the Accounting Program must acquire the following knowledge and concepts:

1.1. Familiarity with the types of business institutions, bodies and organizations, their legal frameworks, their economic activities, and their technical nature.

1.2. The general framework of information systems (macro and micro) and their relationship to support decision-making.

1.3. Aspects of accounting knowledge in relation to related sciences (political science - economics - law - insurance - business administration - statistics).

1.4. The concept and components of accounting theory, its standards and applications.

1.5. Registration procedures - tabulation - analysis - presentation - interpretation of manually and electronically prepared financial transactions.

برنامج المحاسبة شعبة اللغة الإنجليزية

- 1.6. The rules, principles and provisions of applying various accounting knowledge in the practical reality of its different types (governmental and non-profit organizations - general economic bodies - private establishments: industrial - agricultural - commercial - service).
- 1.7. Stages, procedures and methods of conducting financial feasibility studies for projects, assessing assets and liabilities, methods of financial planning and preparing budgets.
- 1.8. Understand the relevant commercial, tax and financial legislation and its applications.
- 1.9. Standards and procedures for internal auditing (before and after disbursement).
- 1.10. Principles, rules and procedures for the external audit of the financial statements.
- 1.11. Provisions for transactions related to money bills (stocks - bonds - bills (...), and their trading (locally and abroad) and their indices.

2 - Professional and practical skills:

In addition to the general professional skills that a graduate of the College of Commerce must acquire, a graduate of the Accounting program should be able to:

- 2.1. Apply appropriate accounting methods, procedures and models, and prepare reports and financial statements and their appendices.
- 2.2. Prepare financial and monetary planning budgets, feasibility studies, analysis and evaluation of financial and accounting alternatives to investment, and implementation follow-up reports.
- 2.3. Provide good presentation of information through accounting reports, whether inside or outside the facility (with the alignment between targeted disclosure and confidentiality of information).
- 2.4. Select the appropriate sample for review and apply appropriate methods and programs for its procedures according to the surrounding circumstances.
- 2.5. Perform examination, audit, comparison, conclusion, proof and documentation of documents, accounts and lists.
- 2.6. Provide related financial, tax and administrative consultations.
- 2.7. Passing the professional tests in the field of accounting and auditing held by the specialized authorities.

3- Intellectual skills:

In addition to the mental skills that a graduate of the faculty of Commerce must acquire, a graduate of the Accounting program should be able to:

- 3.1. Provide explanation of economic events and the resulting financial transactions and directing them in the accounts in an appropriate manner.
- 3.2. Distinguish and choose the accounting methods and methods appropriate to the nature of the establishment's activity.
- 3.3. Provide interpretation of accounting information and numbers and their implications for everyone concerned.
- 3.4. Innovate and design accounting systems and work guides and propose continuous improvement according to the current variables.



- **Appendix 2: Program Matrix and Academic Standards**
- **Matrix of graduate attributes and program aims**
- **Matrix of NARS learning outcomes and program intended learning outcomes**

برنامج المحاسبة شعبة اللغة الإنجليزية

First: a matrix of graduate Attributes and program Aims

The aims of the accounting program	Graduate attributes According to the national academic reference standards (NARS)for the sector of faculty of commerce - Accounting Program
1/1 Solving problems related to accounting using the scientific method.	1.1. Using the scientific method in thinking and solving problems.
1/2 Employing the acquired knowledge and skills in the field of accounting to serve society and the environment effectively.	1.2. Utilizing the knowledge and skills acquired in the field of specialization to positively serve the community and the surrounding environment.
1 / 3- Effective communication with colleagues, subordinates, superiors and concerned parties.	1.3. Effective communication and connection with others.
1 / 4- Dealing with global developments and changes and their impact on the field of accounting.	1.4. Interacting with novelties, changes and new developments and the effects of those developments and changes in his field of specialization.
1/5 - Developing professional knowledge and skills related to accounting through continuous self-development and development of capabilities.	1.5. Continuing education to develop professional knowledge and skills related to the field of specialization.
1 / 6- Commitment and responsibility in accordance with legal rules, ethical and professional standards.	1.6. Commitment, responsibility and performance of the work assigned to him in accordance with legal rules and ethical and professional standards.
1 / 7- Completion of the assigned tasks efficiently in accordance with the laws and standards of professional ethics.	1.7. Preparing project feasibility studies and evaluating investment proposals.
8/1 Preparing and designing projects' feasibility studies.	
1/9- Study, analyze and evaluate investment projects and proposals.	
1/10- Efficient use of computers and information technology.	1.8. Use of computers and information technology.

برنامج المحاسبة شعبة اللغة الإنجليزية

م	١	٢	٣	٤	٥	٦	٧	٨	٩	١٠
١										
٢										
٣										
٤										
٥										
٦										
٧										
٨										

برنامج المحاسبة شعبة اللغة الإنجليزية

Matrix of matching the intended learning outcomes of the program with the academic standards of the National Authority for Quality Assurance and Accreditation for the Sector of faculties of Commerce - Accounting Program.

NARS of the National Authority for Quality Assurance and Accreditation of education	The Intended learning outcomes of the program
2- Knowledge and understanding of the faculties of Commerce sector	
2/1 - The different forms and types of business enterprises and the distinctive features of each.	2/1/1 Explain the forms, types and characteristics of different business establishments
2/2 - The different environments in which organizations operate and methods of dealing with them.	2/1/2 Describe the different environments in which organizations operate and the methods of dealing with them
2/3 - Modern developments, trends and contemporary issues related to the field of accounting.	2/1/3 - Learn about recent developments, trends and contemporary issues in the field of accounting.
2/4 - Basic principles, theories, trends and schools of thought in the field of accounting.	2/1/4 - Explain the basic principles, theories and schools of thought for accounting science and accounting concepts for local and international business organizations
2/5 - Closely related sciences to the accounting major.	2/1/5 - Get acquainted with administrative, economic and mathematical sciences and management information systems in relation to accounting sciences
2/6 - Scientific research methods, tools, and ways of measurement and analysis.	2/1/6 - Specify the methods of scientific research, logical thinking, methods of measurement and analysis in preparing research and reports
2/7- Integration between commercial sciences and other social sciences.	2/1/7 - Get acquainted with the social and human sciences related to accounting sciences.
2/8 - Business ethics and professional practice in the field of accounting.	2/1/8 - Discuss the rules of business ethics and the practices of the commercial sector profession
1- Knowledge and understanding of the accounting program	
1.1. Familiarity with the types of business institutions, bodies and organizations, their legal frameworks, their economic activities, and their technical nature.	2/1/9- Get to know the various establishments in terms of their legal frameworks, economic activities and technical nature.
1.2. The general framework of information systems (macro and micro) and their relationship to support decision-making.	2/1/10- Describe the conceptual framework of information systems and their relationship to support and decision-making.
1.3. Aspects of accounting knowledge in relation to related sciences (political science - economics - law - insurance - business administration - statistics).	2/1/11- Acquire, clarify and interpret various accounting knowledge.
	2/1/12- Defines the relationship between accounting knowledge, administrative sciences, economic and legal sciences, mathematics, statistics, insurance and information technology.
1.4. The concept and components of accounting theory, its standards and applications.	2/1/13- Explains accounting theory, standards, and its various applications.
1.5. Registration procedures - tabulation - analysis - presentation - interpretation of manually and	2/1/14- Familiarize yourself with the accounting cycle and the methods of preparing it manually

برنامج المحاسبة شعبة اللغة الإنجليزية

electronically prepared financial transactions.	and electronically.
1.6. Rules, principles and provisions for applying the various accounting knowledge in the practical reality of its different types (governmental and non-profit organizations - general economic bodies - private establishments: industrial - agricultural - commercial - service).	2/1/15- Identify about accounting standards and their various applications in practice.
1.7. Stages, procedures and methods of conducting financial feasibility studies for projects, assessing assets and liabilities, methods of financial planning and preparing budgets.	2/1/16- Identify about the methods and methodological stages for conducting financial feasibility studies for projects, financial planning, preparing budgets, and evaluating assets and liabilities.
1.8. Understand the relevant commercial, tax and financial legislation and its applications.	2/1/17- Define the relevant tax, financial and commercial legislations and their applications.
1.9. Standards and procedures for internal auditing (before and after disbursement).	2/1/18- Explains the procedures of the internal auditing process in accordance with generally accepted standards.
1.10. Principles, rules and procedures for the external audit of the financial statements.	2/1/19- Discuss the principles, rules and procedures of the external audit of the financial statements.
1.11. Provisions for transactions related to money bills (stocks - bonds - bills (...), and their trading (locally and abroad) and their indices.	2/1/20- Defines the provisions for the functioning of the stock exchange, its indicators and transactions related to securities.
4. intellectual skills for the sector of faculties of commerce:	
4.1. Analysis, conclusion and following the scientific method of thinking.	2/2/1 Analyze data and conclude information using the scientific method and logical thinking.
4.2. Apply the foundations and principles of innovative thinking.	2/2/2 - Choose the foundations and principles of innovative thinking in the field of accounting.
4.3. Criticism, distinguishing and discovering positive and negative elements in the issues and issues raised.	2/2/3 Distinguish between the positive and negative elements in the issues and issues raised in the accounting sciences.
	2/2/4 Deduce the negatives of the raised accounting issues and issues.
4.4. Dealing with numbers, analyzing them, and interpreting their significance.	2/2/5 Analyze the numbers related to accounting science and explain their meanings
4.5. Deal positively with different situations in order to convert threats into opportunities.	2/2/6 It assess the different situations in a way that contributes to transforming threats into opportunities
4.6. Present ideas and points of view clearly and expressing opinion in a scientific manner that is supported by evidence and objectivity.	2/2/7 Presenting positive ideas and perspectives in the field of accounting
	2/2/8 Express opinions objectively, supported by evidence and in accordance with the scientific methods of accounting science
3- The intellectual of the accounting program	
3.1. Explain economic events and the resulting financial transactions, and directing them in the accounts in an appropriate manner.	2/2/9- Analyze economic events and conclude their financial implications and accounting guidance for them.
3.2. Distinguish and choose the accounting methods appropriate to the nature of the entity's activity.	2/2/10- Choose the accounting methods in line with the nature of the establishments 'activities.
3.3. Interpretation of accounting information and	2/2/11- Explain accounting information and

برنامج المحاسبة شعبة اللغة الإنجليزية

numbers and their implications for everyone concerned.	numbers in proportion to the beneficiaries
3.4. Innovating and designing accounting systems and work guides and proposing continuous improvement according to the current variables.	2/2/12- Designs accounting systems and work guides to allow continuous improvement in accordance with the variables arising from practice.
3 - Professional and practical skills for the sector of faculties of commerce	
3.1. Effective employment, development and maintenance of material, human and other resources.	2/3/1- Use various resources efficiently to enable their development and preservation.
3.2. Carrying out market studies and analysis.	2/3/2- Conduct analytical studies on various markets.
3.3. Search for various sources of information and verify their validity.	2/3/3- Select data and information from its various sources and verifies their validity.
3.4. Collect, analyze and interpret data and statistics and the economic and social indicators they reflect.	2/3/4- Deduce the economic and social indicators reflected in the data and statistics.
3.5. Design and operate administrative, accounting and insurance systems, each in his field of specialization.	2/3/5- Establish various accounting systems and use them efficiently.
3.6. Use scientific methods to solve practical problems.	2/3/6 - Use scientific methods and appropriate tools to solve problems.
3.7. Foundations and principles of control and performance evaluation.	2/3/7 - Apply the principles and basics of monitoring and performance measurement
3.8. Prepare, present and interpret reports in the field of accounting in a scientific manner.	2/3/8 - Prepare accounting reports are prepared according to the scientific methods.
	2/3/9 - presents the various accounting reports, explaining their pros and cons
3.9. The use of computer and information technology applications in the field of accounting.	2/3/10 - Use computer programs, applications and information technology in the field of accounting.
3.10. Use and employ the results of research and studies in developing work and improving performance levels.	2/3/11 - Use the results of research and studies in developing and improving accounting systems.
2- Professional and practical skills for the accounting program	
2.1. Apply appropriate accounting methods, procedures, and models, and prepare reports, financial statements and their appendices.	2/3/12- Apply appropriate accounting methods and models for different establishments on the basis of their activities and prepare final accounts and financial reports.
2.2. Preparing financial and monetary planning budgets, feasibility studies, analysis and evaluation of financial and accounting alternatives to investment, and implementation follow-up reports.	2/3/13- Prepare feasibility studies and financial and monetary planning budgets.
	2/3/14 - Perform the financial analysis and the evaluation of investment alternatives in a manner that allows for performance monitoring and implementation follow-up.
2.3. Good presentation of information through accounting reports, whether inside or outside the facility (with the alignment between targeted disclosure and confidentiality of information).	2/3/15- He presents the accounting reports efficiently inside and outside the establishment in a way that does not violate the standard of disclosure and does not conflict with the

برنامج المحاسبة شعبة اللغة الإنجليزية

	confidentiality of information.
2.4. Select the appropriate sample for review and apply appropriate methods and programs for its procedures according to the surrounding circumstances.	2/3/16 - Apply audit methods and programs to the selected sample in proportion to the conditions of the establishment.
2.5. Examination, audit, comparison, conclusion, proof and documentation of documents, accounts and lists.	2/3/17- Perform auditing and examination shall be carried out in books and documents of the accounts and financial statements.
	2/3/18- Document the documents, accounts and financial statements and conclude their implications.
2.6. Provide related financial, tax and administrative advice.	2/3/19- Provides tax, financial and administrative consultations for various establishments
2.7. Pass the professional tests in the field of accounting and auditing held by the competent authorities.	2/3/20- Pass the exams by practicing the profession of accounting and auditing by the competent bodies.
5- General skills:	
5.1. Effective time management.	2/4/1 - Manage time effectively.
5.2. Effective communication and influence in others.	2/4/2 - Effectively communicate with and influence others.
5.3. Teamwork.	2/4/3 - Work in a team and manages the working groups.
5.4. Cognitive and intellectual development and continuous self-learning.	2/4/4 - Develop his knowledge and ideas through continuous self-learning.
5.5. Using methods of solving problems at the individual or institutional level with high efficiency.	2/4/5 - Use appropriate methods to solve problems, individually and institutionally, efficiently and effectively
5.6. Presentation, demonstration and dialogue.	2/4/6 - Present his views and ideas in the working groups.
5.7. Self-management and dealing with work pressures.	2/4/7 - Deal effectively with work pressures.
5.8. Innovation, development and continuous improvement at work.	2/4/8 Continuously develop and improve working methods
5.9. Use technical terms related to the program's topics.	2/4/9- Use the concepts and terminology of accounting sciences.
5.10. Familiarity with one of the most widespread foreign languages.	2/4/10- Use the English language in the scope of work.

برنامج المحاسبة شعبة اللغة الإنجليزية

Matrix of professional and practical skills

Course	Objective Number	Professional and practical skills																				
		١/٤/٢	٢/٤/٢	٣/٤/٢	٤/٤/٢	٥/٤/٢	٦/٤/٢	٧/٤/٢	٨/٤/٢	٩/٤/٢	١٠/٤/٢	١١/٤/٢	١٢/٤/٢	١٣/٤/٢	١٤/٤/٢	١٥/٤/٢	١٦/٤/٢	١٧/٤/٢	١٨/٤/٢	١٩/٤/٢	٢٠/٤/٢	
General aims	١																					
	٢																					
	٣																					
	٤																					
	٥																					
	٦																					
	٧																					
	٨																					
	٩																					
	١٠																					

Matrix of Ggeneral Skills

Objective Number	General Skills										
	١/٣/١	٢/٣/١	٣/٣/١	٤/٣/١	٥/٣/١	٦/٣/١	٧/٣/١	٨/٣/١	٩/٣/١	١٠/٣/١	١١/٣/١
١											
٢											
٣											
٤											
٥											
٦											
٧											
٨											
٩											
١٠											

برنامج المحاسبة شعبة اللغة الإنجليزية
Appendix (5) Courses Distribution

Program courses	NARS percentage	Program	
		Number of courses	Percentage
Basic sciences courses	% ٢٥	١٢	% ٢٦,٧
Social and human sciences courses	% ١٢,٥	٦	% ١٣,٣
Specialization sciences courses	% ٥٠	٢١	% ٤٦,٧
Courses from other sciences (computer, language, etc.)	% ١٢,٥	٦	% ١٣,٣

N	Course group	Courses	Number of courses	Percentage
١	Basic sciences courses	Management principles	١٢	٢٦,٧
		Basics of business mathematics		
		Principles of Statistics (1)		
		Production and Operations Management		
		Material management		
		Foundations of logical thinking and scientific research		
		Marketing Management		
		Principles of organizational behavior		
		Human resources management		
		Office management		
		Management information systems		
		Principles of general administration		
2	Social and human sciences courses	Principles of law	٦	١٣,٣
		Principles of the behavioral sciences		
		Principles of Microeconomics		
		Principles of Macroeconomics		
		Business Law		
		Public finance economics		

برنامج المحاسبة شعبة اللغة الإنجليزية

3	Specialization sciences courses	Principles of Accounting (1)	٢١	٤٦,٧
		Principles of Accounting (2)		
		Cost Accounting (1)		
		Governmental accounting		
		Cost Accounting (2)		
		Corporations accounting		
		Marketing research		
		Audit (1)		
		Accounting theory		
		Tax accounting (1)		
		Accounting for international companies		
		Financial management		
		Accounting for specialized institutions		
		Capital markets and investment management		
		Projects feasibility study		
		Accounting systems		
		Mathematics of Finance and Investment		
Principles of Operations Research				
Audit (2)				
Tax accounting (2)				
Administrative accounting				
4	Courses from other sciences (computer, language, etc.)	Computer basics	6	13.3
		English language		
		Basics of operating systems		
		Structured programming		
		Population, environment * and human rights (No credit hours)		
		Contemporary Global Issues		
Total number of courses		٤٥	١٠٠	