



**Faculty of Management, Economics and
Business Technology - Egyptian Russian
University**

**ACCOUNTING PROGRAM SPECIFICATION 2023/2024
ACCOUNTING DEPARTMENT
ACCORDING TO BYLAW 2018**

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A. Basic Information

Program title:	Accounting
Program type:	Single
Department responsible for the program:	Accounting Department.
Departments/ sharing in the program	All departments
Date of program approval according to bylaw:	4/10//2018
Date of program specification approval:	
▪ Department Council Approval:	10/2023
▪ Faculty Council Approval:	18/10/2023
Program Coordinator:	Dr. Hend Mohamed El Gamel
Program Internal reviewer:	Dr. Nehad Hosny Yousef

B. Professional Data

1) Faculty Mission:

The Faculty of Management, Economics, and Business Technology, Egyptian Russian University, is committed to provide distinguished educational programs that keep pace with cognitive developments and modern technologies to equip and prepare human capital and entrepreneurs capable of competing in the local and regional labor market, support and develop scientific research and community services to contribute to building a knowledge-based society and sustainability within the framework of ethical values and professional responsibility.

2) Accounting program Mission

The Accounting Program at the Faculty of Management, Economics, and Business Technology, Egyptian Russian University is committed to achieving excellence in the educational process to prepare outstanding graduates capable of innovation, entrepreneurship, and competition in the local and regional job market, produce scientific research that contributes to solving contemporary issues in the field of accounting, participating in community service activities, thus supporting the achievement of sustainable development goals while adhering to professional values and ethical standards.

3) Graduate attributes

The graduates of faculties of Commerce programs should be able to:

- 1.1 Use the scientific method in thinking and problem solving.
- 1.2 Apply the acquired knowledge and skills in the field of specialization to contribute positively to the community and the surrounding environment.
- 1.3 Effective communication with others.
- 1.4 Interact with global developments and changes, anticipating their nature and understanding their impact in the field of specialization.
- 1.5 Engage in continuous education to enhance professional knowledge and skills related to the field of specialization.
- 1.6 Commit to and take responsibility for completing assigned tasks in accordance with legal, ethical, and professional standards.
- 1.7 Prepare feasibility studies for projects and evaluate investment proposals.
- 1.8 Utilize computers and information technology.

4) Program Aims

The aims of the program are:

- A.1 Apply acquired accounting knowledge and critical thinking skills to solve challenging accounting problems and to deal with contemporary accounting issues (*General NARS: 1.1*).
- A.2 Apply Fundamental accounting, principles, concepts, theories, and skills that support corporate decision-making as well as corporate social responsibility that benefits society (*General NARS: 1.2*).
- A.3 Develop graduates' self-confidence and communication skills to effectively convey accounting information and ideas through both oral and written communication, enabling them to defend accounting decisions using appropriate terminology (*General NARS: 1.3*).
- A.4 Respond proactively to developments, understand global diversity in accounting practices, the changing in accounting standards and government regulations of the accounting profession, and assess the impact of these developments and changes on the field of accounting (*General NARS: 1.4*).
- A.5 Engage in lifelong learning and continuous education providing the educational foundation to meet the requirements of various professional accounting certification examinations (*General NARS: 1.5*).
- A.6 Emphasizing professional accountability and ethical commitment in accordance with legal rules, ethical standards and social awareness related to accounting (*General NARS: 1.6*).
- A.7 Prepare and assess all aspects of a proposed investment project, including technical, economic, financial, legal, and environmental considerations as well as opportunity costs to choose the most viable alternative action (*General NARS: 1.7*).
- A.8 Use effectively accounting and business software applications (*General NARS: 1.8*).

5) program Intended Learning Outcomes (ILOs)

1. Knowledge and Understanding:

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

- K1. Describe the different forms and types of business organizations and the distinctive features of each. (*General NARS: 2.1*)
- K2. Explain the different environments in which organizations operate and the methods of dealing with them. (*General NARS: 2.2*)
- K3. Identify the recent developments, trends and contemporary issues related to the field of accounting. (*General NARS: 2.3*)
- K4. Discuss the basic principles, theories, trends, and schools of thought in the field of accounting. (*General NARS: 2.4*)
- K5. Acquire knowledge of mathematics and statistics, economics, Management, and information technology that is related to the field of accounting. (*General NARS: 2.5*)
- K6. Identify the scientific research methodologies, tools, and methods of measurement and analysis techniques. (*General NARS: 2.6*)
- K7. Relate social and behavioral sciences to accounting field. (*General NARS: 2.7*)
- K8. Illustrate business ethics and professional practice in the field of accounting. (*General NARS: 2.8*)

In addition to the above knowledge and understanding the accounting program graduate should be able to:

- K9. Describe the types of business institutions, bodies, organizations, and their legal frameworks, economic activities, and technical aspects. (*ACC NARS: 1.1*)

- K10. Underline the fundamentals of accounting information systems framework (both comprehensive and partial) and its role in decision-making. (**ACC NARS: 1.2**)
- K11. Discuss the aspects of accounting knowledge and its relationship to political science, economics, law, insurance, business administration, and statistics. (**ACC NARS: 1.3**)
- K12. Identify the concepts and principles of positive accounting theory, Accounting and Auditing standards, and their applications. (**ACC NARS: 1.4**)
- K13. Explain the accounting recording procedures, posting, analysis, presentation, and interpretation of financial transactions, both manually and using accounting computerized. (**ACC NARS: 1.5**)
- K14. Illustrate the accounting rules, regulations, and principles in the practical context of all types of organizations, including governmental and non-profit organizations, financial institutions (banking sector and insurance), corporations, industrial, commercial, and other companies (**ACC NARS: 1.6**).
- K15. Describe the steps, procedures, and methods involved in conducting financial feasibility studies for investment projects, evaluating assets and liabilities, utilizing financial planning methods, and preparing budgets. (**ACC NARS: 1.7**)
- K16. Explain the accounting information related to commercial, tax, and financial legislation, as well as their accounting applications. (**ACC NARS: 1.8**)
- K17. Identify the standards and procedures utilized in internal auditing, depending on the type of organization. (**ACC NARS: 1.9**)

- K18. Review the standards, rules, and procedures for external auditing of financial statements. (*ACC NARS: 1.10*)
- K19. Illustrate the accounting rules and regulations for transactions related to securities, such as stocks, bonds, and treasury bills in financial markets, both domestically and internationally, as well as their indicators. (*ACC NARS: 1.11*).

2. Intellectual Skills:

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

- I1. Use the scientific method in thinking, analysis, and drawing conclusions (*NARS 4.1*).
- I2. Select different principles and approaches of creative thinking in solving problems. (*NARS 4.2*)
- I3. Criticize and discover the positive and negative elements associated with contemporary issues. (*NARS 4.3*).
- I4. Analyze numbers and interpret their implications. (*NARS 4.4*)
- I5. Evaluate different situations in an effective manner that enables the organization to transform threats into opportunities. (*NARS 4.5*)
- I6. Organize concepts and perspectives in a clear manner, articulating viewpoints using a scientific approach upheld by financial data, research findings, and other objective evidence within the business domain. (*NARS 4.6*)

In addition to the above Intellectual Skills, the accounting program graduate should be able to:

- I7. Assess the financial impacts of economic events and choose appropriate accounting methods to deal with them (*ACC NARS 3.1*)

- I8. Select relevant accounting and auditing methods and techniques in accordance with the nature of the organization's operations (**ACC NARS 3.2**)
- I9. Interpret accounting information and numerical data, and their implications for stakeholders. (**ACC NARS 3.3**)
- I10. Design accounting information systems and propose various approaches to enhance the work environment and the decision-making process. (**ACC NARS: 3.4**)

3. Professional and Practical skills:

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

- P1. Manage and utilize efficiently the organization's physical, financial, human, and other resources. (**NARS 3.1**)
- P2. Conduct market studies and analysis. (**NARS 3.2**)
- P3. Assess various information from different sources and their validity. (**NARS 3.3**)
- P4. Collect data and statistics and assess their economic and social indicators. (**NARS 3.4**)
- P5. Design accounting, managerial, and insurance information systems related to various business disciplines. (**NARS 3.5**)
- P6. Solve practical accounting problems by employing scientific methods. (**NARS 3.6**)
- P7. Evaluate business performance by applying fundamental principles of control. (**NARS 3.7**)
- P8. Prepare and interpret financial reports using a scientific and analytical approach. (**NARS 3.8**)

P9. Employ appropriate software packages and information technology in accounting and auditing. (**NARS 3.9**)

P10. Utilize financial data, research findings, and other business reports to improve and boost organizational performance. (**NARS 3.10**)

In addition to the above Professional and Practical Skills the accounting program graduate should be able to:

P11. Apply appropriate accounting methods, techniques, and procedures in the preparation of financial statements, and their respective notes.
(**ACC NARS 2.1**)

P12. Prepare financial reports using information technologies and database systems. (**ACC NARS 2.1**)

P13. Prepare various budgets, feasibility studies for evaluating investment alternatives, and generate follow-up reports for implementation.
(**ACC NARS 2.2**)

P14. Prepare and Present financial reports for both internal and external users, ensuring alignment between disclosure and the confidentiality of information. (**ACC NARS 2.3**)

P15. Collect a suitable sample for auditing using appropriate methods and auditing programs in the audit process in various conditions.
(**ACC NARS 2.4**)

P16. perform various examinations, audits, comparisons, analyses, documentations, and reporting for different documents, accounts, and financial statements. (**ACC NARS 2.5**)

P17. Provide managerial, financial, and tax consultations to interested parties.
(**ACC NARS 2.6**)

P18. Accomplish the professional examinations in accounting and auditing conducted by competent accounting authorities. (**ACC NARS 2.7**)

5. General and Transferable Skills:

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

- G1. Manage time effectively. **(NARS: 5.1)**
- G2. Communicate and influence others by various means effectively. **(NARS: 5.2)**
- G3. Work with others as part of a team and can lead a team. **(NARS: 5.3)**
- G4. Support ongoing professional development and lifelong learning by enhancing intellectual and cognitive skills. **(NARS: 5.4)**
- G5. Employ problem-solving methods at both individual and institutional levels efficiently. **(NARS: 5.5)**
- G6. Apply communication, presentation and negotiation skills. **(NARS: 5.6)**
- G7. Utilize self-management skills to handle work-related stress. **(NARS: 5.7)**
- G8. Encourage innovation, development, and continuous improvement in the workplace. **(NARS: 5.8)**
- G9. Use various scientific accounting terminologies efficiently. **(NARS: 5.9)**
- G10. Employ the English language effectively in all discussions, research, and presentations. **(NARS: 5.10)**

6) Academic Standards

The Council of the Accounting Department readopted the National Academic Reference Standard (NARS 2009) for the faculties of commerce sector and accounting and auditing programs issued by the National Authority for Quality Assurance and Accreditation (NAQAAE) according to bylaw 2022 on 9 / 2022 and approved by Faculty Council on 21/9 / 2022.

7) Reference Standards (Benchmark)

Not Applicable

8) Program Structure and duration:

a) Academic Degrees:

The Faculty of Management, Professional Technology and Computers at the Egyptian Russian University awards a bachelor's degree in accounting.

b) Program duration:

Obtaining a bachelor's degree with successfully pass 140 credit hours through 4 levels divided into 8 semesters for 4 Academic years.

c) Program Subject Areas

The percentages mentioned and approved by the standard reference standards for faculties of commerce sector have been adhered to in the program structure, which are the following:

Subject Area	Number of courses	Achieved (%)	NARS (%)
a) Basic sciences courses	12	24.5%	25%
b) Humanities & Social Sciences	6	12.2%	12.5%
c) Accounting major courses	25	51%	50.0%
d) Courses from other sciences	6	12.2%	12.5%
Total amount of credited courses	49	100%	100%

Summer training

The students of the third levels should complete three weeks in practical field training (Economics – Business administration – Accounting – Political science).

The faculty council or someone on behalf supervises the students during the training period.

To complete the graduation requirements, the students should deliver an official statement of training period from the authority responsible for training.

Graduation projects:

In this course, students will work individually or in teams on original research in their area of interest to prepare a written graduation project and dissertation in accordance with the scientific research methodology, under the supervision of the faculty staff, during the semester, students should involve in seminars to follow the progress on the graduation project (dissertation). The evaluation of the project will be done through oral presentations and discussions.

a) Basic sciences courses (36 credit hours)					
1. Compulsory courses (36 Credit hours)					
Code	Course title(s)	Lectures	Lab/Tutorial	Credits	Pre-requisite(s)
ECO 101	Introduction To Microeconomics	3	1	3	
MTH 101	Introduction to mathematics for economic and business	3	1	3	
MGT 101	Introduction to management	3	-	3	
POL 101	political science1	3	-	3	
ECO 102	Introduction to macroeconomics	3	1	3	
MGT 203	Introduction to marketing	3	-	3	MGT 101
POL 202	Political Science 2	3	1	3	POL 101
POL 203	International Relations	3	1	3	POL 101/POL 102
STA 201	Introduction to statistics	3	1	3	MTH 101
ECO 204	International economics	3	1	3	ECO 101/ECO 102
ECO 308	Development Economics	3	-	3	ECO 101 / ECO 102
STA 302	Applied statistics	3	1	3	STA 202
2. Elective courses (Credit hours)					
-	-	-	-	-	-
Total of Credit Hours				36	
Total of courses				12	

b) Humanities & Social Sciences (16 credit hours)					
1. Compulsory courses (16 Credit hours)					
Code	Course title(s)	Lectures	Lab/Tutorial	Credits	Pre-requisite(s)
HM005	Scientific thinking	2	-	2	
HM006	Human rights and anti - corruption	2	-	2	
MGT 204	Introduction to human resources	3	-	3	MGT 101
MGT 306	Entrepreneurship and small enterprises management	3	1	3	MGT 101
MGT 102	Organization behavior	3	-	3	MGT 101
LAW 301	Business law	3	-	3	
2. Elective courses (Credit hours)					
-	-		-	-	-
Total of Credit Hours				16	
Total of courses				6	

c) Accounting Major Courses (74 credit hours)					
1. Compulsory courses (65 Credit hours)					
Code	Course title(s)	Lectures	Lab/Tutorial	Credits	Pre-requisite(s)
ACC 101	Financial Accounting 1	3	1	3	
ACC 102	Financial Accounting 2	3	1	3	ACC 101
MTH102	Financial mathematics	3	1	3	MTH 101
ACC 203	Intermediate Accounting 1	3	1	3	ACC 101/ACC 102
ACC 204	Intermediate Accounting 2	3	1	3	ACC 203
ECO203	Money and banking	3	1	3	ECO 101/ ECO 102
MGT 305	Managerial Finance & Investment.	3	1	3	MGT 305
ECO305	Economics of public finance	3	1	3	ECO 102
ACC 305	Cost Accounting 1.	3	1	3	ACC 101 /ACC 102
ACC 306	Governmental and Not-For-Profit Accounting.	3	1	3	
ACC 307	Tax Accounting.	3	1	3	ACC 101 /ACC 102
ACC 308	Auditing1	3	1	3	ACC 102
ACC 309	Cost Accounting 2	3	1	3	ACC 305
HM 009	Scientific Research Methodology.	2	-	2	
ACC 412	Cost & Managerial Accounting	3	1	3	ACC 305 /ACC 309
ACC 413	Accounting for Financial Institutions.	3	1	3	ACC 204
ACC 414	Operations Research in Accounting.	3	1	3	
ACC 415	Advanced Auditing.	3	1	3	ACC 308
ACC 419	Financial Reporting and Analysis.	3	1	3	ACC 308
ACC 420	Contemporary Issues in Accounting and Auditing.	3	-	3	

c) Accounting Major Courses (74 credit hours)					
1. Compulsory courses (65 Credit hours)					
Code	Course title(s)	Lectures	Lab/Tutorial	Credits	Pre-requisite(s)
ACC 421	Advanced Accounting.	3	1	3	ACC203/ACC 204
ACC 418	Graduation Project (dissertation).	3	-	3	HM 009 / STA 302
Total Credit Hours of Compulsory				65	
2. Elective courses (9 Credit hours)					
ACC 310	International Accounting.	3	1	3	ACC 203 / ACC 204
ACC 416	Computerized Accounting	3	1	3	ACC 101 / IST 101
ACC 424	Information Systems Audit.	3	1	3	ACC 415/ IST 101/ IST 102
Total of Credit Hours				74	
Total of courses				25	

d) Courses from other sciences (4 credit hours)					
1. Compulsory courses (14 Credit hours)					
Code	Course title(s)	Lectures	Lab/Tutorial	Credits	Pre-requisite(s)
HM001	Russian language1	2	-	2	
HM002	Russian language2	2	-	2	HM001
HM003	English language1	2	-	2	
HM004	English language2	2	-	2	HM003
IST 101	Information System / Technology 1	2	2 (lab)	3	
IST 202	Information System / Technology 2	2	2 (lab)	3	IST 101
2. Elective courses (Credit hours)					
-	-	-	-	-	-
Total of Credit Hours				14	
Total of courses				6	

Level 1

Code	Course title(s)	Lectures	Tutorials	Credits	Pre-requisite(s)
Semester 1					
ECO 101	Introduction to Microeconomics	3	1	3	
MTH 101	Introduction to Mathematics for	3	1	3	
ACC 101	Financial Accounting 1	3	1	3	
MGT 101	Introduction to Management	3	-	3	
POL 101	Political Science 1	3	-	3	
HM 003	English Language 1	2	-	2	
	Total Credits:			17	
Semester 2					
ECO 102	Introduction to Macroeconomics	3	1	3	
MTH102	Financial Mathematics	3	1	3	MTH 101
ACC 102	Financial Accounting 2	3	1	3	ACC 101
MGT 102	Organizational Behavior	3	-	3	MGT 101
IST 101	Information System / Technology 1	2	2 (lab)	3	
HM 004	English Language 2	2	-	2	HM 003
	Total Credits:			17	

Level 2

Code	Course title(s)	Lecture	Tutorials	Credits	Pre-requisite(s)	
Semester 3						
ECO 203	Money and Banking	3	1	3	ECO 101	ECO 102
MGT 203	Introduction to Marketing	3	-	3	MGT101	
ACC 203	Intermediate Accounting 1	3	1	3	ACC 101	ACC 102
POL 202	Political Science 2	3	1	3	POL 101	
HM 006	Human Rights & Anti-corruption	2	-	2		
IST 202	Information System /	2	2(lab)	3	IST 101	
HM 001	Russian Language 1	2	-	2		
	Total Credits:			19		
Semester 4						
ECO 204	International Economics	3	1	3	ECO 101	ECO 102
MGT 204	Introduction to Human	3	-	3	MGT101	
ACC 204	Intermediate Accounting 2	3	1	3	ACC 203	
POL 203	International Relations	3	1	3	POL 101	POL 102
HM 005	Scientific Thinking	2	-	2		
STA 201	Introduction to Statistics	3	1	3	MTH 101	
HM 002	Russian Language 2	2	-	2	HM 001	
	Total Credits:			19		

Level 3

Code	Course title(s)		Lectures	Tutorials	Credits	Pre-requisite(s)					
Semester 5											
ECO 305	Economics of Public Finance.		3	1	3	ECO 102					
MGT 305	Managerial Finance & Investment.		3	1	3	MGT 305	MGT 305	MGT 305	MGT 305		
MGT 306	Entrepreneurship & Small Enterprises Management.		3	-	3	MGT 101					
STA 302	Applied Statistics.		3	1	3	STA 202					
ACC 305	Cost Accounting 1.		3	1	3	ACC 101		ACC 102			
ACC 306	Governmental and Not-For-Profit Accounting.		3	1	3						
	Total Credits:				18						
Semester 6											
ECO 308	Development Economics.		3	-	3	ECO 101		ECO 102			
LAW 301	Business Law.		3	-	3						
ACC 307	Tax Accounting.		3	1	3	ACC 101		ACC 102			
ACC 308	Auditing 1		3	1	3	ACC 102					
ACC 309	Cost Accounting 2		3	1	3	ACC 305					
Elective 1	MGT 308	Business Ethics and Corporate	3	-	3	MGT 101					
	ACC 310	International Accounting.		1			3	ACC 203		ACC 204	
	ACC 311	Fair-Value Accounting.						ACC 203		ACC 204	
	Total Credits:				18						

Level 4

Code	Course title(s)		Lecture	Tutorial	Credit	Pre-requisite(s)		
Semester 7								
HM 009	Scientific Research Methodology.		2	-	2			
ACC 412	Cost & Managerial Accounting.		3	1	3	ACC 305		ACC 309
ACC 413	Accounting for Financial Institutions.		3	1	3	ACC 204		
ACC 414	Operation Research in Accounting.		3	1	3			
ACC 415	Advanced Auditing.		3	1	3	ACC308		
Elective 2	ACC 416	Computerized Accounting.	3	1	3	ACC 101		IST 101
	MGT 419	Business Feasibility Study.				ECO 101	STA 201	MGT 101
	ACC 417	Tax Accounting 2.				ACC 307		
	Total Credits:				17			
Semester 8								
ACC 419	Financial Reporting and Analysis.		3	1	3	ACC308		
ACC 420	Contemporary Issues in Accounting & Auditing.		3	-	3			
ACC 421	Advanced Accounting.		3	1	3	ACC203		ACC204
ACC 418	Graduation Project (dissertation).		3	-	3	HM 009		STA 302
Elective 3	ACC 422	Advanced Managerial Accounting.	3	1	3	ACC412		
	ACC 423	Accounting for Derivatives.				ACC413		MGT 305
	ACC 424	Information Systems Audit.				ACC 415	IST 101	IST 102
	Total Credits:				15			

3. Course Contents:

Review Appendix (G): Program ILOs and Courses Matrix

4. Program Admission and transfer Requirements:

▪ Program Admission

The faculty offers B. Sc. Degrees to the following target groups:

for Target Groups	Target Beneficiaries
Target Group 1	National and International high schools graduates.
Target Group 2	Fresh graduates or holders of undergraduate degrees in other disciplines.
Target Group 3	Mid-career professionals who are eager to pursue careers that require knowledge in economics, political science, public administration and political mass media.

▪ Transfer Requirements:

➤ Transfer Standards and Procedures for Transfers to and from the Program

First: Transfer Standards from Corresponding Colleges:

- Achieving the minimum allowable grades for application based on the date of obtaining the certificate and the type of academic qualification.
- Prompt completion of the required documents and payment of college fees immediately upon announcement of acceptance results within a maximum of (5) working days, otherwise the nomination will be considered void.
- The university's Equivalency Committee proposes a list of courses in which the applicant has succeeded, considering them as equivalents to the university's courses. This list is submitted to the Ministry's Equivalency

Committee for approval of exempting the applicant from studying those courses at the university or not.

- d. Selection of accepted students is based on the highest grades and the least number of credit hours completed at the transferring college.

Second: Transfer Standards of Major:

- **Change of Major:** Students might change their major given the following conditions fulfilled:
 - A. **Before starting the third level where,** Students have not yet completed 107 credit hours and hence not yet registered as seniors.
 - B. Approval by the Faculty.

5. Rules governing the progression and completion of the program:

The Institute grants a bachelor's degree in accounting, provided that the student passes the courses of the study plan and the bachelor's project and completes the practical training.

■ Courses Components:

- The faculty undergraduate academic programs' main components are:
- **Compulsory Courses:** courses that provide general base knowledge in the faculty interdisciplinary fields in interests, in addition to courses in the specialized fields in which students declare their major and receive degrees.
- **Collateral Courses:** courses in interrelated disciplines which serve the specialized fields.
- **Elective Courses:** courses relevant to students declared majors and intended ones offered to students to select with the assistance of their academic advisors.

■ Graduation:

- Students must complete at least 140 total credit hours, given that the minimum letter grade in any course is "D" and the minimum Cumulative Grade Point Average (CGPA) is "C" to be awarded a Bachelor of Science Degree (S. Sc.).
- **Major Declaration:** Student would select his/her field of study starting with third academic year after earning minimum of 65 credit hours including the introductory courses related to the chosen field of study.

- **Double Major:** A graduate with B. Sc. from any of the four departments might continue his/her studies in the other three departments and receive additional B. Sc. on the condition of earning a minimum of 48 Credit Hours in the new selected department.

Undergraduate Academic Regulations:

▪ Regulations of Studies

- **Credit Hour System:** The study in the faculty is based on the credit hour system. A credit hour is equivalent to one hour of theoretical study or two hours of lab/practical training.
- **Semesters:** Academic year is divided into two regular semesters (fall and spring); each semester consists of fifteen weeks. The faculty could arrange for summer semester which covers six weeks where students would be allowed to register for a maximum of six credit hours.
- **Academic Advising and Registration:** The faculty assigns academic advisors from the staff to each group of students. The academic advisors guide students in the selection of courses and the field of study during their four academic years. The academic advisor's guidance is optional. The student is responsible for the final selection of courses and field of study. Registration of courses during the period of registration as announced in the academic calendar is mandatory. Students could only register for courses which they successfully completed their prerequisites.
- **Class Level:** The faculty has 4 class levels: Freshman, sophomore, Junior and Senior. The class level of each student is determined by the total number of earned credit hours for the student. Students become sophomores upon earning 34 credit hours, juniors by reaching 71 credit hours, and finally develop into seniors upon earning 107 credit hours.
- **Academic Load:** Students, in both Fall and Spring semesters, register a maximum of 20 credit hours and minimum of 9 credit hours per semester, except during their graduating-senior semester where there is no minimum credit hours to register. Yet in the summer semester, a normal load shall not exceed 7 credit hours (9 credit hours in case of graduation). Students who are eligible to register an academic overload of up to an additional 3 hours, must have a CGPA of not less than 3.5 and subject to the Faculty's approval.
- **Teaching Language:** English is the language of teaching. However, the Faculty Council might, based on suggestions from the departments, offer one or more courses at any level, in Arabic language.

▪ Attendance or Absence:

- Attending classes and labs are essential where students benefit from lectures and discussions with professors and classmates. Students should attend regularly to avoid any negative impact on their grades.
- In case of absence of one of the semester tests without acceptable excuse, students will not be given another test opportunity.
- If absence percentage in one of the courses reached, during the first twelve weeks of the semester, 25% of attendance the student may withdraw from the course. If absence percentage, however, exceeded 25% the student would not be allowed to withdraw, attend lectures, attend final exam and will receive F in the course. The student should receive at least one warning before being prohibited.

▪ Incomplete Course:

- In very rare cases, students who are unable to complete a course may be permitted to continue work in that course beyond the examination period. Any professor submitting an incomplete grade must supplement this submission with a form to the Dean's Office giving the following information:
 - Reason for the incomplete.
 - Course material which is lacking.
 - Action necessary for removal of the incomplete.
- In such a case, a grade of "I", for "incomplete", is assigned. The students must make arrangements with the professor to complete the course within one month after the beginning of the new academic session. Failure to do this results in recording grade F for that course.
- If students have more than one incomplete grade, the credit hours of the incomplete will be included in their academic load for the following semester.

▪ Cheating:

In case of cheating during written exams, the cheating student will not be allowed, by Dean's decision, to complete the exam and will receive grade "F" in the course.

▪ Warnings:

- If a student at the end of a semester received CGPA less than 2.0 he/she would be put under probation and academic supervision for 2 successive semesters. He/she should upgrade the CGPA to 2.0 by the end of the successive semester.
- In this case a written warning should be sent to the student and a copy to his parents explaining the consequences of his lack of commitment to the academic supervision.
- During that period, student would not be allowed to register for more than 12 Credit Hours in a semester in addition to the English course. During the period, student will not be allowed to participate in sports teams and other cultural and artistic

activities organized by the University.

- During that period, student should meet with his academic advisor at least twice a month. The academic advisor should follow up on the student status with other professors.
- In a case of student suspension, the student might appeal to the University to restart his studies. The University would study his/her case and the social, psychological and academic circumstances which lead to his/her suspension. If the University approved the appeal, it would determine the conditions for the student to continue his/her studies.

▪ **Repeating courses:**

- Repeating a course in case of a student wishes to improve his/her grades:
- A student might repeat a course to improve his/her grade. In this case, the higher grade will be calculated into the GPA and the previous grade will be erased from the student's record.
- If a student wishes to repeat a course for a second time he/she should present an appeal to students' affairs council with the view of the academic advisor and the Faculty council.
- Repeating a course in case a student receives F:
- A student is allowed to repeat a course which he failed. If he/she successfully passes the course. However, the new grade will be calculated in his/her GPA as RC.

▪ **Change of Courses:**

- Students who wish to drop or add any course must follow the rules which are determined by registration office in the Faculty.
- Students will not be allowed to add additional course to their schedule after the registration deadline.
- Students may drop classes up to the end of the fourth week of classes in an academic semester, or first week in a summer session.
- Students may withdraw a course(s) in case of registering that course in another academic semester, a grade of "WP" will be assigned to students who pass the course, or a grade of "WF" will be assigned to those who fail it.
- After the twelfth week in academic semesters and the third week in the summer session, students are not permitted to withdraw classes.
- Students will receive a grade of "F" if they stop attending classes without officially dropping or withdrawing the course.

■ Grading Scheme:

- Each instructor evaluates students' activities during the semester (attendance, semester exams, assignments and finals) and gives a grade for the course according to the following schedule:

Grade	%	GPA	CGPA
A+	$= 96 \leq 100\%$	4.0	More than 3.8
A	$= 92 < 96\%$	3.8	More than 3.5
A-	$= 88 < 92\%$	3.5	More than 3.4
B+	$= 84 < 88\%$	3.2	More than 3.2
B	$= 80 < 84\%$	2.9	More than 3
B-	$= 76 < 80\%$	2.6	More than 2.7
C+	$= 72 < 76\%$	2.3	More than 2.4
C	$= 68 < 72\%$	2	2
C-	$= 64 < 68\%$	1.7	More than 1.7
D+	$= 60 < 64\%$	1.4	More than 1.4
D	$= 56 < 60\%$	1.2	More than 1.2
D-	$= 50 < 56\%$	1	More than 1
F	$0 < 50\%$	0	Less than 1

- For a student to pass any course, he/she should receive at least 50% of the course grade (D).
- GPA at the end of each semester is calculated as follows:
- $$GPA = \frac{\text{Total (Number of credit hours per course} \times \text{Points obtained by the student during the semester)}}{\text{Total credit hours for semester courses}}$$

- CGPA for the program is calculated as follows:
- $CGPA = \frac{\text{Total (number of credit hours for each course} \times \text{Points obtained by the student in the course)}}{\text{Total credit hours of courses studied in the program}}$
- Percentage of graduation = $\left(\frac{\text{The total marks obtained by the student in four levels}}{\text{Total final marks}} \right) \times 100$
- The duration of written exam for each course is 2 hours excepts for courses which count for 2 credit hours only, written exam will be one hour. The Faculty Council, based on suggestions from the departments, might change these durations.
- Grades for graduation certificate are calculated as follows:

Grade	%	CGPA
Excellent	$= 88 \leq 100\%$	More than 3.4
Very Good	$= 80 < 88\%$	More than 3
Good	$= 68 < 80\%$	2
Pass	$= 50 < 68\%$	More than 1

- An honor is awarded for student who His/her CGPA is equal to 3.5 and above.
- For a student to receive honor he/she should not have failed any of the courses.

▪ Distance Learning System

▪ Learning system

After taking the opinion of the relevant department council and according to the nature of the course, the faculty council may decide to teach one or more courses in the hybrid education system as the study in the course ought to be 50% face-to-face and 50% in the distance learning system, or any other percentage to be presented to University Education and Student Affairs Council for approval and submitting it to the University Council for final approval.

▪ The Examination System

After taking the opinion of the relevant department council and according to the nature of the academic courses, The Faculty council may decide to conduct the examination electronically in one or more courses. The examination may also be held in the whole course or part of it in a way that allows it to be corrected electronically, this will be submitted to the University's Education and Student Affairs Council for approval. And submitting it to the University Council for approval.

6. program Teaching and Learning Methods

Methods	Achieved (ILOs)
Interactive Lecture	To achieve: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills ▪ General and transferable skills
Discussion	
Brainstorming	
Case study	To achieve: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills ▪ Practical & professional skills ▪ General and transferable skills
Problem Solving	
Self-Learning: workshops- Projects - Research –Reports – assignments – presentations.	
hybrid (Blended) education (if applied)	To achieve: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills
Asynchronous learning	To achieve: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills
Modeling – simulation – role play	To achieve: <ul style="list-style-type: none"> ▪ Practical & professional skills ▪ General and transferable skills
Demonstrations	
Practical (lab) / applications	

7. Assessment Methods of Students

Assessment Methods	Measured (ILOs)
Class Works	To assess: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills ▪ Practical & professional skills ▪ General and transferable skills
Written Exams	To assess: <ul style="list-style-type: none"> ▪ knowledge & understanding ▪ Intellectual skills

Assessment Methods		Measured (ILOs)
		<ul style="list-style-type: none"> Practical & professional skills according to the nature of the course.
Graduation project	Presentation and Dissertation	To assess: <ul style="list-style-type: none"> knowledge & understanding Intellectual skills Practical & professional skills General and transferable skills

8. Program Assessment Methods:

Evaluator	Tool	Sample
1. senior student	Questionnaires – workshop	25% of students (level 4)
2. Alumni	Questionnaires	25% of alumni.
3. Stakeholders	Questionnaires	Samples from different sectors.
4. Internal evaluator (s)	Internal Report	Annual Report

C. Program Matrices (Appendices)

- A. Faculty Mission Vs. Program Missions
- B. Graduate Attributes Vs. Program Missions
- C. Program Aims Vs. Graduate Attributes
- D. Program Aims Vs. ILOs program.
- E. ILOs program Vs. ILOs (NARS2009) general and specific
- F. Program courses VS. Program ILOs
- G. Program Courses Vs. Teaching and Learning Methods
- H. Program Courses Vs. Assessment Methods

Program Coordinator:	<i>Dr. Hend Mohamed El Gamel</i>
Faculty Dean:	<i>Prof. ALTahra ELsayed Hemaya</i>
Date:	10 / 2023

Appendices

Appendix (A)

National Academic Reference Standards

الهيئة القومية لضمان جودة التعليم والاعتماد

أولاً: المعايير الأكاديمية القياسية العامة لخريج كليات التجارة:

١. المواصفات العامة لخريج كليات التجارة :

يجب أن يكون خريج كلية التجارة قادراً على:

١,١. استخدام المنهج العلمي في التفكير وحل المشكلات.

٢,١. توظيف المعارف والمهارات المكتسبة في مجال التخصص لخدمة المجتمع والبيئة المحيطة بشكل إيجابي.

٣,١. التواصل والاتصال الفعال بالآخرين.

٤,١. التفاعل مع المستجدات والمتغيرات العالمية واستشراف طبيعة وتأثير تلك المستجدات والمتغيرات على مجال تخصصه.

٥,١. التعليم المستمر لتطوير المعارف والمهارات المهنية المرتبطة بمجال التخصص.

٦,١. الالتزام وتحمل المسؤولية وإنجاز الأعمال المسندة إليه بما يتفق مع القواعد القانونية والمعايير الأخلاقية والمهنية.

٧,١. إعداد دراسات جدوى المشروعات وتقييم المقترحات الاستثمارية.

٨,١. استخدام الحاسب الآلي وتكنولوجيا المعلومات.

٢. المعارف والمفاهيم:

يجب أن يكون الخريج قد اكتسب المعارف و قادراً على فهم:

١,٢. الأشكال والأنواع المختلفة لمؤسسات الأعمال والسمات المميزة لكل منها.

الهيئة القومية لضمان جودة التعليم والاعتماد

- ٢,٢. البيئات المختلفة التي تعمل فيها المنظمات وأساليب التعامل معها.
 - ٣,٢. التطورات والاتجاهات الحديثة والقضايا المعاصرة المرتبطة بمجال التخصص.
 - ٤,٢. المبادئ الأساسية والنظريات والاتجاهات والمدارس الفكرية في مجال التخصص.
 - ٥,٢. العلوم وثيقة الصلة بالتخصص الذي يدرسه الطالب.
 - ٦,٢. مناهج البحث العلمي وأدواته وأساليب القياس والتحليل.
 - ٧,٢. التكامل بين العلوم التجارية وغيرها من العلوم الاجتماعية.
 - ٨,٢. أخلاقيات الأعمال والممارسة المهنية في مجال التخصص.
٣. المهارات المهنية:
- يجب أن يكون الخريج مكتسباً للمهارات المهنية التالية:
- ١,٣. التوظيف الفعال للموارد المادية والبشرية والموارد الأخرى وتمييزها والمحافظة عليها.
 - ٢,٣. القيام بدراسات وتحليل الأسواق.
 - ٣,٣. البحث عن مصادر المعلومات المختلفة والتحقق من صدقها.
 - ٤,٣. جمع البيانات والإحصائيات و تحليلها وتفسيرها وما تعكسه من مؤشرات اقتصادية واجتماعية.
 - ٥,٣. تصميم وتشغيل النظم الإدارية والمحاسبية والتأمينية كل في مجال تخصصه.

الهيئة القومية لضمان جودة التعليم والاعتماد

- ٦,٣. استخدام الأساليب العلمية في حل المشكلات العملية.
- ٧,٣. أسس ومبادئ الرقابة وتقييم الأداء.
- ٨,٣. إعداد وعرض وتفسير التقارير في مجال التخصص بأسلوب علمي.
- ٩,٣. استخدام تطبيقات الحاسب الآلي وتكنولوجيا المعلومات في مجال التخصص.
- ١٠,٣. استخدام وتوظيف نتائج البحوث والدراسات في تطوير العمل وتحسين مستويات الأداء.
٤. المهارات الذهنية:
يجب أن يكون الخريج قادرا على:
 - ١,٤. التحليل والاستنتاج وإتباع المنهج العلمي في التفكير.
 - ٢,٤. تطبيق أسس ومبادئ التفكير الابتكاري.
 - ٣,٤. النقد والتمييز واكتشاف العناصر الإيجابية والسلبية في المسائل والقضايا المطروحة.
 - ٤,٤. التعامل مع الأرقام وتحليلها وتفسير مدلولاتها.
 - ٥,٤. التعامل الايجابي مع المواقف المختلفة بما يمكن من تحويل التهديدات إلى فرص.
 - ٦,٤. عرض الأفكار ووجهات النظر بوضوح وإبداء الرأي بأسلوب علمي مدعم بالأدلة والموضوعية.

الهيئة القومية لضمان جودة التعليم والاعتماد

٥. المهارات العامة:

يجب أن يكون الخريج مكتسباً للمهارات العامة التالية:

١,٥ . الإدارة الفعالة للوقت.

٢,٥ . الاتصال الفعال والتأثير في الآخرين.

٣,٥ . العمل الجماعي.

٤,٥ . التنمية المعرفية والفكرية والتعلم الذاتي المستمر.

٥,٥ . استخدام أساليب حل المشكلات على المستوى الفردي أو المؤسسي

بكفاءة عالية.

٦,٥ . العرض والتقديم والحوار.

٧,٥ . إدارة الذات والتعامل مع ضغوط العمل.

٨,٥ . الابتكار والتطوير والتحسين المستمر في العمل.

٩,٥ . استخدام المصطلحات الفنية ذات الصلة بموضوعات البرنامج.

١٠,٥ . الإلمام بإحدى اللغات الأجنبية واسعة الانتشار.

الهيئة القومية لضمان جودة التعليم والاعتماد

ثانياً: برنامج المحاسبة والمراجعة:

١. المعارف والمفاهيم:

إلى جانب المعارف العامة والفهم التي يجب أن يكتسبها خريج كلية التجارة يجب

أن يكتسب خريج برنامج المحاسبة والمراجعة المعارف والمفاهيم التالية:

١,١. الإلمام بنوعيات مؤسسات الأعمال والهيئات والمنظمات وأطرها

القانونية وأنشطتها الاقتصادية وطبيعتها الفنية.

٢,١. الإطار العام لنظم المعلومات (الكلية والجزئية) وعلاقتها بدعم اتخاذ

القرار.

٣,١. جوانب المعرفة المحاسبية و علاقتها بالعلوم ذات الصلة (العلوم

السياسية - الاقتصادية - القانون - التأمين - إدارة الأعمال -

الإحصاء).

٤,١. مفهوم ومقومات النظرية المحاسبية ومعاييرها وتطبيقاتها.

٥,١. إجراءات التسجيل - التبويب - التحليل - العرض - التفسير للعمليات

المالية المعدة يدوياً والإلكترونية.

٦,١. قواعد وأصول وأحكام تطبيق المعارف المحاسبية المتنوعة في الواقع

العملي علي اختلاف نوعياته (هيئات حكومية وغير هادفة للربح -

هيئات اقتصادية عامه - منشآت خاصة :صناعية - زراعية -

تجارية - خدمية.

الهيئة القومية لضمان جودة التعليم والاعتماد

٧,١. مراحل وإجراءات وأساليب إجراء دراسات الجدوى المالية للمشروعات، وتقييم الأصول والالتزامات وأساليب التخطيط المالي وإعداد الموازنات.

٨,١. تفهم التشريعات التجارية والضريبية والمالية ذات الصلة وتطبيقاتها.

٩,١. معايير وإجراءات مراجعة الحسابات الداخلية (قبل وبعد الصرف).

١٠,١. مبادئ وقواعد وإجراءات المراجعة (التدقيق) الخارجية للقوائم المالية.

١١,١. أحكام المعاملات ذات الصلة بالأوراق المالية (الأسهم - السندات - الأذون ٠٠٠) ، وتداولها (محليا وخارجيا) ومؤشراتها.

٢. المهارات المهنية والعملية:

إلى جانب المهارات المهنية العامة التي يجب أن يكتسبها خريج كلية التجارة يجب أن يكون خريج برنامج المحاسبة والمراجعة قادرا على:

١,٢. تطبيق الطرق والأساليب والإجراءات والنماذج المحاسبية الملائمة وإعداد التقارير والقوائم المالية وملحقاتها.

٢,٢. إعداد الموازنات التخطيطية المالية والنقدية ودراسات الجدوى والتحليل والتقييم لبدائل الاستثمار ماليا ومحاسبيا وتقارير متابعة التنفيذ.

٣,٢. العرض الجيد للمعلومات من خلال التقارير المحاسبية سواء داخل المنشأة او خارجها (مع الموائمة بين الإفصاح المستهدف وسرية المعلومات).

الهيئة القومية لضمان جودة التعليم والاعتماد

- ٤,٢. اختيار العينة الملائمة للمراجعة وتطبيق الأساليب والبرامج المناسبة لإجرائها وفق الظروف المحيطة.
- ٥,٢. إجراء الفحص و التدقيق والمقارنة والاستنتاج والتدليل والتوثيق للمستندات والحسابات والقوائم.
- ٦,٢. تقديم الاستشارات المالية والضريبية والإدارية ذات الصلة.
- ٧,٢. اجتياز الاختبارات المهنية في مجال المحاسبة والمراجعة التي تعقدتها الجهات صاحبة الاختصاص.
٣. المهارات الذهنية:
- إلى جانب المهارات الذهنية لخريجي كلية التجارة يجب أن يكون خريج برنامج المحاسبة والمراجعة قادرا على:
- ١,٣. تفسير الأحداث الاقتصادية وما يسفر عنها من معاملات مالية وتوجيهها محاسبيا بالأسلوب الملائم.
- ٢,٣. تمييز واختيار الطرق والأساليب المحاسبية الملائمة لطبيعة نشاط المنشأة.
- ٣,٣. تفسير المعلومات والأرقام المحاسبية ومدلولاتها لكل من يهمه الامر.
- ٤,٣. ابتكار وتصميم النظم المحاسبية وأدلة العمل واقتراح التحسين المستمر وفق المتغيرات الحادثة.

الهيئة القومية لضمان جودة التعليم والاعتماد

خامساً: التوزيع النسبي لساعات تدريس مقررات البرنامج:

مدة البرنامج : ٤ سنوات .

هيكل البرنامج ١٢٠ - ١٤٠

- عدد الساعات

الزامى ١٢٠

اختيارى ٣٠

اجمالى ١٥٠

مقررات المناهج	عدد	%
مقررات العلوم الأساسية	١٠	٢٥%
مقررات العلوم الاجتماعية والإنسانية	٥	١٢,٥%
مقررات علوم التخصص	٢٠	٥٠%
مقررات من علوم أخرى (حاسب آلى و.....)	٥	١٢,٥%

- التدريب الميداني : تدريب ميداني لطلاب الفرقتين الثانية والثالثة لمدة ٣ أسابيع فى كل فرقة .

Program Matrice

B. Faculty Mission Vs. Program Missions

Faculty Mission	Accounting Program Mission	Elements of Consistency
<p>The Faculty of Management, Economics, and Business Technology, Egyptian Russian University, is committed to <u>provide distinguished educational programs</u> that keep pace with cognitive developments and modern technologies to equip and prepare human capital and entrepreneurs capable of competing in the local and regional labor market, <u>support and develop scientific research</u> and <u>community services to contribute in building a knowledge-based society and sustainability</u> within the <u>framework of ethical values and professional responsibility</u></p>	<p>The Accounting Program at the Faculty of Management, Economics, and Business Technology, Egyptian Russian University is committed to <u>achieving excellence in the educational process</u> to prepare outstanding graduates capable of innovation, entrepreneurship, and competition in the local and regional job market, <u>produce scientific research that contributes to solving contemporary issues in the field of accounting</u>, <u>participating in community service activities</u>, <u>thus supporting the achievement of sustainable</u> development goals while <u>adhering to professional values and ethical standards</u>.</p>	Excellence in the Educational Process
		Develop Scientific Research
		Community Service Activities and Sustainability
		Commitment Ethics

C. Graduate Attributes Vs. Program Missions

Graduate attributes	Accounting Program Mission			
	Education	Scientific Research	Community Service	Moral and Ethics
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
1.8				

D. Program Aims Vs. Graduate Attributes

Accounting Program Aims	Graduate attributes							
	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8
A.1								
A.2								
A.3								
A.4								
A.5								
A.6								
A.7								
A.8								

E. Program Aims Vs. ILOs program.

Program Aims		KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS									
		General								Specific											General						Specific			
	NO.	K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1.	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.
	A1.																													
	A2.																													
	A3.																													
	A4.																													
	A5.																													
	A6.																													
A7.																														
A8.																														

D. Program Aims Vs. ILOs program (Continued)

Program Aims		Professional and practical																		General & transferable skills									
		General										Specific																	
	NO.	P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.
	A1.																												
	A2.																												
	A3.																												
	A4.																												
	A5.																												
	A6.																												
	A7.																												
	A8.																												

F. ILOs program Vs. ILOs (NARS2009) general and specific

Intended Learning Outcomes (ILOs)																														
NARS			Accounting Program Aims								KNOWLEDGE AND UNDERSTANDING																			
											General								Specific											
			NO.	A1.	A2.	A3.	A4.	A5.	A6.	A7.	A8.	K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.
Graduates attributes		1.1																												
		1.2																												
		1.3																												
		1.4																												
		1.5																												
		1.6																												
		1.7																												
		1.8																												
KNOWLEDGE AND UNDERSTANDING	General	2.1																												
		2.2																												
		2.3																												
		2.4																												
		2.5																												
		2.6																												
		2.7																												
		2.8																												
	Specific	1.1																												
		1.2																												
		1.3																												
		1.4																												
		1.5																												
		1.6																												
		1.7																												
		1.8																												
		1.9																												
		1.10																												
		1.11																												

Intended Learning Outcomes (ILOs)																														
NARS			Accounting Program Aims								KNOWLEDGE AND UNDERSTANDING																			
											General								Specific											
		NO.	A1.	A2.	A3.	A4.	A5.	A6.	A7.	A8.	K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	
INTELLECTUAL SKILLS	General	4.1																												
		4.2																												
		4.3																												
		4.4																												
		4.5																												
		4.6																												
	Specific	3.1																												
		3.2																												
3.3																														
3.4																														
Professional and practical	General	3.1																												
		3.2																												
		3.3																												
		3.4																												
		3.5																												
		3.6																												
		3.7																												
		3.8																												
		3.9																												
		3.10																												
	Specific	2.1																												
		2.2																												
		2.3																												
		2.4																												
2.5																														
2.6																														
2.7																														
General & transferable skills		5.1																												
		5.2																												
		5.3																												
		5.4																												
		5.5																												
		5.6																												
		5.7																												
		5.8																												
		5.9																												
		5.10																												

Intended Learning Outcomes (ILOs)																																						
NARS		INTELLECTUAL SKILLS										Professional and practical										General &transferable skills																
		General					Specific					General					Specific																					
	NO.	II.	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	II0.	P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.
Graduates attributes		1.1																																				
		1.2																																				
		1.3																																				
		1.4																																				
		1.5																																				
		1.6																																				
		1.7																																				
		1.8																																				
KNOWLEDGE AND UNDERSTANDING	General	2.1																																				
		2.2																																				
		2.3																																				
		2.4																																				
		2.5																																				
		2.6																																				
		2.7																																				
		2.8																																				
	Specific	1.1																																				
		1.2																																				
		1.3																																				
		1.4																																				
		1.5																																				
		1.6																																				
		1.7																																				
		1.8																																				
		1.9																																				
		1.10																																				
		1.11																																				

G.Program courses VS. Program ILOs

Course Code	Course Name	KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS									
		General									Specific										General						Specific			
		K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.
University Requirements																														
Compulsory courses																														
HM 001	Russian language 1																					√								
HM 002	Russian language 2																					√								
HM 003	English language 1	√			√																√									
HM 004	English language 2	√			√																√									
HM 005	Scientific Thinking							√	√												√	√	√	√	√	√				
HM 006	Human Rights & Anti-corruption								√												√			√		√	√			

Course Code	Course Name	KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS									
		General								Specific											General						Specific			
		K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.
Electives Courses																														
HM 009	Scientific Research Methodology			√			√					√									√			√		√			√	

Course Code	Course Name	KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS									
		General									Specific										General						Specific			
		K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.
Faculty Requirements(Compulsory)																														
ECO 101	Introduction to Microeconomics		√			√	√			√											√	√			√					
MTH 101	Introduction to Mathematics for Economics & Business					√																		√						
ACC 101	Financial Accounting 1	√							√					√	√									√			√			
MGT 101	Introduction to Management	√	√																		√	√	√	√	√	√				
POL 101	Political Science 1							√													√		√		√	√				
ECO 102	Introduction to Macroeconomics					√	√														√		√							
MTH 102	Financial Mathematics					√		√							√									√					√	
ACC 102	Financial Accounting 2		√			√			√						√									√	√		√			
MGT 102	Organizational Behavior	√	√				√			√					√						√	√	√		√					
IST 101	Information System/ Technology1		√			√	√				√										√	√	√		√	√			√	√
ECO 203	Money and Banking			√		√	√			√											√	√	√	√	√	√	√		√	
MGT 203	Introduction to Marketing	√	√				√			√											√	√	√	√	√	√				
ACC 203	Intermediate Accounting 1				√		√							√		√					√			√						
POL 202	Political Science 2							√													√		√		√	√				
IST 202	Information System / Technology 2		√	√		√			√													√								
ECO 204	International Economics							√																√						
MGT 204	Introduction to Human Resources Management	√	√				√			√											√	√	√		√	√				
ACC 204	Intermediate Accounting 2	√			√					√				√	√					√	√									
POL 203	International Relations							√													√		√		√	√				
STA 201	Introduction to Statistics					√	√					√									√			√						
ECO 305	Economics of Public Finance					√																√								
MGT 305	Managerial Finance & Investment					√		√								√				√	√		√	√	√	√	√			
MGT 306	Enterpreneurship & Small Enterprises Management	√	√				√			√					√						√	√	√		√					
STA 302	Applied Statistics					√	√					√									√			√						
ACC 305	Cost Accounting 1				√		√			√				√										√			√			
ECO 308	Development Economics																				√	√								
LAW 301	Business Law									√						√		√	√	√							√	√	√	√

Course Code	Course Name	KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS										
		General									Specific										General						Specific				
		K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.	
Major Requirements																															
Compulsory Courses																															
ACC 306	Governmental and Not-For-Profit Accounting	√							√					√	√									√			√				
ACC 307	Tax Accounting		√	√	√			√						√	√		√								√						
ACC 308	Auditing 1		√		√			√	√	√	√							√	√		√					√					
ACC 309	Cost Accounting 2				√		√							√							√			√			√				
ACC 412	Cost & Managerial Accounting				√	√	√				√			√		√					√	√		√	√		√	√		√	
ACC 413	Accounting for Financial Institutions	√		√						√		√		√	√				√	√	√			√		√	√	√	√		
ACC 414	Operations Research in Accounting				√	√	√														√	√		√	√	√					
ACC 415	Advanced Auditing		√	√	√			√	√			√	√			√	√	√	√					√			√		√		
ACC 419	Financial Reporting and Analysis		√			√		√								√				√			√		√						
ACC 420	Contemporary Issues in Accounting & Auditing			√	√	√	√		√			√	√								√	√	√	√		√	√		√		
ACC 421	Advanced Accounting	√			√					√				√	√							√		√	√						
ACC 418	Graduation Project (dissertation)			√			√					√									√			√		√			√		

Course Code	Course Name	KNOWLEDGE AND UNDERSTANDING																			INTELLECTUAL SKILLS									
		General									Specific										General						Specific			
		K1.	K2.	K3.	K4.	K5.	K6.	K7.	K8.	K9.	K10.	K11.	K12.	K13.	K14.	K15.	K16.	K17.	K18.	K19.	I1	I2.	I3.	I4.	I5.	I6.	I7.	I8.	I9.	I10.
Electives Courses																														
ACC 310	International Accounting		√	√	√			√		√		√	√						√			√		√	√	√	√	√		
MGT 308	Business Ethics and Corporate Social Responsibility	√	√				√			√				√							√		√		√					
ACC 311	Fair-Value Accounting											√		√	√		√				√	√					√	√		
ACC 416	Computerized Accounting										√			√										√	√	√			√	√
ACC 417	Tax Accounting 2		√	√	√			√						√	√		√							√						
MGT 419	Business Feasibility Study					√																	√							
ACC 422	Advanced Managerial Accounting				√		√	√	√						√						√	√		√	√					
ACC 423	Accounting for Derivatives		√	√				√			√									√			√	√		√				
ACC 424	Information Systems Audit				√						√		√					√	√					√				√		

Course Code	Course Name	Professional and Practical																		General &Transferable Skills									
		General										Specific								General									
		P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.
University Requirements																													
Compulsory courses																													
HM 001	Russian language 1			√																	√								
HM 002	Russian language 2			√																	√								
HM 003	English language 1			√															√	√	√	√	√		√				√
HM 004	English language 2			√															√	√	√	√	√		√				√
HM 005	Scientific Thinking			√																√	√	√	√	√	√	√			√
HM 006	Human Rights & Anti-corruption	√			√															√	√	√	√		√	√	√		√

Course Code	Course Name	Professional and Practical																		General &Transferable Skills									
		General										Specific								General									
		P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.
Electives Courses																													
HM 009	Scientific Research Methodology		√	√	√				√		√									√	√	√					√	√	

Course Code	Course Name	Professional and Practical																		General & Transferable Skills										
		General										Specific								General										
		P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.	
Faculty Requirements(Compulsory)																														
ECO 101	Introduction to Microeconomics	√	√																			√		√	√				√	
MTH 101	Introduction to Mathematics for Economics & Business																													
ACC 101	Financial Accounting 1								√			√			√											√				
MGT 101	Introduction to Management		√	√																	√	√	√	√	√	√	√		√	
POL 101	Political Science 1				√																√	√	√	√		√	√		√	
ECO 102	Introduction to Macroeconomics																								√				√	
MTH 102	Financial Mathematics																													
ACC 102	Financial Accounting 2			√									√		√											√		√	√	
MGT 102	Organizational Behavior	√	√	√	√			√			√										√	√	√	√	√	√	√		√	
IST 101	Information System/ Technology1			√	√	√				√	√		√								√	√	√		√	√			√	
ECO 203	Money and Banking		√					√						√					√					√					√	
MGT 203	Introduction to Marketing		√	√																	√	√	√	√	√	√	√		√	
ACC 203	Intermediate Accounting 1	√							√			√	√		√										√			√	√	
POL 202	Political Science 2				√																√	√	√	√		√	√		√	
IST 202	Information System / Technology 2			√																		√	√		√					
ECO 204	International Economics				√																								√	
MGT 204	Introduction to Human Resources Management	√	√	√	√			√			√										√	√	√	√	√	√	√		√	
ACC 204	Intermediate Accounting 2			√					√			√	√		√										√			√	√	
POL 203	International Relations				√																√	√	√	√		√	√	√		√
STA 201	Introduction to Statistics		√		√																		√		√					
ECO 305	Economics of Public Finance										√														√					
MGT 305	Managerial Finance & Investment	√		√	√				√		√			√	√				√					√					√	
MGT 306	Enterpreneurship & Small Enterprises Management																													
STA 302	Applied Statistics		√		√																		√			√				
ACC 305	Cost Accounting 1			√					√			√	√		√										√				√	
ECO 308	Development Economics																						√		√				√	
LAW 301	Business Law											√	√	√	√	√	√	√	√		√	√	√	√	√	√	√		√	

Course Code	Course Name	Professional and Practical																		General & Transferable Skills									
		General										Specific								General									
		P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.
Major Requirements																													
Compulsory Courses																													
ACC 306	Governmental and Not-For-Profit Accounting								√			√			√										√				
ACC 307	Tax Accounting			√				√				√		√			√						√					√	
ACC 308	Auditing 1			√											√	√		√					√						
ACC 309	Cost Accounting 2			√				√			√	√		√									√					√	
ACC 412	Cost & Managerial Accounting	√	√			√		√	√		√		√	√	√			√		√	√				√			√	
ACC 413	Accounting for Financial Institutions	√				√	√	√	√			√			√		√		√	√	√	√	√	√			√	√	
ACC 414	Operations Research in Accounting	√	√		√		√	√	√	√	√			√						√				√				√	
ACC 415	Advanced Auditing		√	√	√		√								√	√	√			√		√	√	√				√	
ACC 419	Financial Reporting and Analysis		√	√			√									√				√			√			√			
ACC 420	Contemporary Issues in Accounting & Auditing						√												√	√	√	√		√	√	√		√	
ACC 421	Advanced Accounting	√					√	√	√			√	√		√									√			√	√	
ACC 418	Graduation Project (dissertation)		√	√	√		√		√		√									√	√	√					√	√	

Course Code	Course Name	Professional and Practical																		General &Transferable Skills									
		General										Specific								General									
		P1.	P2.	P3.	P4.	P5.	P6.	P7.	P8.	P9.	P10.	P11.	P12.	P13.	P14.	P15.	P16.	P17.	P18.	G1.	G2.	G3.	G4.	G5.	G6.	G7.	G8.	G9.	G10.
Electives Courses																													
ACC 310	International Accounting							√	√			√			√	√				√		√	√	√	√	√			√
MGT 308	Business Ethics and Corporate Social Responsibility	√	√	√				√			√									√	√	√	√	√	√	√	√		√
ACC 311	Fair-Value Accounting	√						√				√									√	√		√	√		√	√	
ACC 416	Computerized Accounting					√				√			√							√				√	√			√	
ACC 417	Tax Accounting 2			√					√				√		√			√						√				√	
MGT 419	Business Feasibility Study		√						√		√			√										√	√	√			
ACC 422	Advanced Managerial Accounting	√				√	√	√			√			√	√			√	√	√	√	√	√		√		√	√	
ACC 423	Accounting for Derivatives		√			√	√								√						√						√		
ACC 424	Information Systems Audit							√		√				√		√		√				√	√	√	√	√			

H. Program Courses Vs. Teaching and Learning Methods

Course Code	Course Name	Program Teaching and Learning Methods										
		Interactive Lecture	Discussion	Brainstorming	Case study	Problem Solving	Self-Learning: workshops- Projects - Research –Reports – assignments – presentations.	hybrid (Blended) education (if applied)	Asynchronou s learning	Modeling – simulation – role play	Demonstrations	Practical (lab) / applications
University Requirements												
Compulsory courses												
HM 001	Russian language 1	√					√		√			
HM 002	Russian language 2	√					√		√			
HM 003	English language 1	√	√	√			√		√		√	
HM 004	English language 2	√	√	√			√		√		√	
HM 005	Scientific Thinking	√	√	√	√	√	√		√		√	
HM 006	Human Rights & Anti-corruption	√	√	√	√	√	√		√	√	√	
Electives Courses												
HM 009	Scientific Research Methodology	√	√	√	√		√		√			

Course Code	Course Name	Program Teaching and Learning Methods										
		Interactive Lecture	Discussion	Brainstorming	Case study	Problem Solving	Self-Learning: workshops- Projects - Research –Reports – assignments – presentations.	hybrid (Blended) education (if applied)	Asynchronou s learning	Modeling – simulation – role play	Demonstrations	Practical (lab) / applications
Faculty Requirements(Compulsory)												
ECO 101	Introduction to Microeconomics	√	√	√		√	√		√			
MTH 101	Introduction to Mathematics for Economics & Business	√	√	√	√	√	√		√			
ACC 101	Financial Accounting 1	√	√	√	√	√	√		√			
MGT 101	Introduction to Management	√	√	√	√	√	√		√			
POL 101	Political Science 1	√	√	√	√		√		√		√	
ECO 102	Introduction to Macroeconomics	√	√	√		√	√		√			
MTH 102	Financial Mathematics	√	√	√	√		√		√			
ACC 102	Financial Accounting 2	√	√	√	√	√	√		√			
MGT 102	Organizational Behavior	√	√	√	√		√		√		√	
IST 101	Information System/ Technology1	√	√	√		√	√		√			√
ECO 203	Money and Banking	√	√	√	√	√	√		√			
MGT 203	Introduction to Marketing	√	√	√	√	√	√		√			
ACC 203	Intermediate Accounting 1	√	√	√		√	√		√			
POL 202	Political Science 2	√	√	√	√		√		√			
IST 202	Information System / Technology 2	√	√	√	√	√	√		√			√
ECO 204	International Economics	√	√	√	√	√	√		√			
MGT 204	Introduction to Human Resources Management	√	√	√	√		√		√		√	
ACC 204	Intermediate Accounting 2	√	√	√		√	√		√			
POL 203	International Relations	√	√	√	√		√		√		√	
STA 201	Introduction to Statistics	√	√	√		√	√		√			
ECO 305	Economics of Public Finance	√	√	√	√	√	√		√			
MGT 305	Managerial Finance & Investment	√	√	√	√	√	√		√	√	√	
MGT 306	Entrepreneurship & Small Enterprises Management	√	√	√	√		√		√	√	√	
STA 302	Applied Statistics	√	√	√		√	√		√		√	
ACC 305	Cost Accounting 1	√	√	√		√	√		√			
ECO 308	Development Economics	√	√	√		√	√		√			
LAW 301	Business Law	√	√	√	√	√	√		√		√	

Course Code	Course Name	Program Teaching and Learning Methods										
		Interactive Lecture	Discussion	Brainstorming	Case study	Problem Solving	Self-Learning: workshops- Projects - Research –Reports – assignments – presentations.	hybrid (Blended) education (if applied)	Asynchronou s learning	Modeling – simulation – role play	Demonstrations	Practical (lab) / applications
Major Requirements												
Compulsory Courses												
ACC 306	Governmental and Not-For-Profit Accounting	√	√		√	√	√		√			
ACC 307	Tax Accounting	√	√	√		√	√		√			
ACC 308	Auditing 1	√	√	√	√	√	√		√			
ACC 309	Cost Accounting 2	√	√	√		√	√		√			
ACC 412	Cost & Managerial Accounting	√	√	√		√	√		√			
ACC 413	Accounting for Financial Institutions	√	√	√		√	√		√	√		
ACC 414	Operations Research in Accounting	√	√	√		√	√		√			
ACC 415	Advanced Auditing	√	√		√	√	√		√			
ACC 419	Financial Reporting and Analysis	√	√	√	√	√	√		√			
ACC 420	Contemporary Issues in Accounting & Auditing	√	√	√	√	√	√		√	√		
ACC 421	Advanced Accounting.	√	√	√		√	√		√			
ACC 418	Graduation Project (dissertation)	√	√	√	√	√	√		√			
Electives Courses												
ACC 310	International Accounting	√	√	√		√	√		√	√		
MGT 308	Business Ethics and Corporate Social Responsibility	√	√	√	√		√		√			
ACC 311	Fair-Value Accounting	√	√	√		√	√		√			
ACC 416	Computerized Accounting	√	√	√		√	√		√		√	
ACC 417	Tax Accounting 2	√	√	√		√	√		√			
MGT 419	Business Feasibility Study	√	√	√	√	√	√		√			
ACC 422	Advanced Managerial Accounting	√	√	√	√	√	√		√	√		
ACC 423	Accounting for Derivatives	√	√	√	√	√	√		√			
ACC 424	Information Systems Audit	√	√	√		√	√		√			

I. Program Courses Vs. Assessment Methods

Course Code	Course Name	assessment methods						
		Class Work				Written Exam		Presentation and Dissertation
		Individuals and group Assignments	Participation (Tasks ,Reports,,,,)	Quizzes	Lab	Mid Term Exam	Final Exam	
University Requirements								
Compulsory courses								
HM 001	Russian language 1	√	√	√		√	√	
HM 002	Russian language 2	√	√	√		√	√	
HM 003	English language 1	√	√	√		√	√	
HM 004	English language 2	√	√	√		√	√	
HM 005	Scientific Thinking	√	√	√		√	√	
HM 006	Human Rights & Anti-corruption	√	√	√		√	√	
Electives Courses								
HM 009	Scientific Research Methodology.	√	√	√		√	√	

Course Code	Course Name	assessment methods						
		Class Work			Lab	Written Exam		Presentation and Dissertation
		Individuals and group Assignments	Participation (Tasks ,Reports,,,,)	Quizzes		Mid Term Exam	Final Exam	
Faculty Requirements(Compulsory)								
ECO 101	Introduction to Microeconomics	√	√	√		√	√	
MTH 101	Introduction to Mathematics for Economics & Business	√	√	√		√	√	
ACC 101	Financial Accounting 1	√	√	√		√	√	
MGT 101	Introduction to Management	√	√	√		√	√	
POL 101	Political Science 1	√	√	√		√	√	
ECO 102	Introduction to Macroeconomics	√	√	√		√	√	
MTH 102	Financial Mathematics	√	√	√		√	√	
ACC 102	Financial Accounting 2	√	√	√		√	√	
MGT 102	Organizational Behavior	√	√	√		√	√	
IST 101	Information System/ Technology1	√	√	√	√	√	√	
ECO 203	Money and Banking	√	√	√		√	√	
MGT 203	Introduction to Marketing	√	√	√		√	√	
ACC 203	Intermediate Accounting 1	√	√	√		√	√	
POL 202	Political Science 2	√	√	√		√	√	
IST 202	Information System / Technology 2	√	√	√	√	√	√	
ECO 204	International Economics	√	√	√		√	√	
MGT 204	Introduction to Human Resources Management	√	√	√		√	√	
ACC 204	Intermediate Accounting 2	√	√	√		√	√	
POL 203	International Relations	√	√	√		√	√	
STA 201	Introduction to Statistics	√	√	√		√	√	
ECO 305	Economics of Public Finance	√	√	√		√	√	
MGT 305	Managerial Finance & Investment	√	√	√		√	√	
MGT 306	Enterpreneurship & Small Enterprises Management	√	√	√		√	√	
STA 302	Applied Statistics	√	√	√		√	√	
ACC 305	Cost Accounting 1	√	√	√		√	√	
ECO 308	Development Economics	√	√	√		√	√	
LAW301	Business Law	√	√	√		√	√	

Course Code	Course Name	assessment methods						
		Class Work				Written Exam		Presentation and Dissertation
		Individuals and group Assignments	Participation (Tasks ,Reports,,,,)	Quizzes	Lab	Mid Term Exam	Final Exam	
Major Requirements								
Compulsory Courses								
ACC 306	Governmental and Not-For-Profit Accounting	√	√	√		√	√	
ACC 307	Tax Accounting	√	√	√		√	√	
ACC 308	Auditing 1	√	√	√		√	√	
ACC 309	Cost Accounting 2	√	√	√		√	√	
ACC 412	Cost & Managerial Accounting	√	√	√		√	√	
ACC 413	Accounting for Financial Institutions	√	√	√		√	√	
ACC 414	Operations Research in Accounting	√	√	√		√	√	
ACC 415	Advanced Auditing	√	√	√		√	√	
ACC 419	Financial Reporting and Analysis	√	√	√		√	√	
ACC 420	Contemporary Issues in Accounting & Auditing	√	√	√		√	√	
ACC 421	Advanced Accounting	√	√	√		√	√	
ACC 418	Graduation Project (dissertation)	√	√					√
Electives Courses								
ACC 310	International Accounting	√	√	√		√	√	
MGT 308	Business Ethics and Corporate Social Responsibility	√	√	√		√	√	
ACC 311	Fair-Value Accounting	√	√	√		√	√	
ACC 416	Computerized Accounting	√	√	√		√	√	
ACC 417	Tax Accounting 2	√	√	√		√	√	
MGT 419	Business Feasibility Study	√	√	√		√	√	
ACC 422	Advanced Managerial Accounting	√	√	√		√	√	
ACC 423	Accounting for Derivatives	√	√	√		√	√	
ACC 424	Information Systems Audit	√	√	√		√	√	