



**Academic Reference
Standards for the Accounting
Program**

Program Design Standard

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General and specialized academic standards

Knowledge and Understanding

Accounting program graduates should acquire the following knowledge and concepts:

- 1 -The different forms and types of business organizations and the distinctive features of each..
- 2 -The different environments in which organizations operate and ways to deal with them.
- 3 -Modern developments, trends and contemporary issues related to the field of accounting.
- 4 -Basic principles, theories, trends and schools of thought in the field of accounting.
- 5 -Sciences closely related to the specialization the student is studying.
- 6 -Scientific research methods, tools, measurement and analysis methods.
- 7 -Integration between business sciences and other social sciences.
- 8 -Business ethics and professional practice in accounting.
- 9 -Familiarity with the types of business institutions, bodies, and organizations, their legal frameworks, economic activities, and technical nature.
- 10 -Rules, principles and provisions for applying various accounting knowledge in practical reality of all types (governmental and non-profit bodies - public economic bodies - private industrial - agricultural - commercial - service establishments).

11 -Procedures for recording, tabulating, analyzing, presenting, and interpreting financial transactions prepared manually and electronically.

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

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

14 -Aspects of accounting knowledge and their relationship to related sciences (political science, economics, law, insurance, business administration, statistics).

15 -The stages, procedures, and methods of conducting financial feasibility studies for projects, evaluating assets and liabilities, and methods of financial planning and budget preparation.

16 -Understanding relevant commercial, tax, and financial legislation and their applications.

17 -Principles, rules, and procedures for external review (audit) of financial statements.

18 -Provisions for transactions related to securities (stocks, bonds, and bills), their trading (locally and internationally), and their indices.

19- Standards and procedures for internal audit (pre- and post-disbursement)

Mental skills

An accounting program graduate must be able to:

- 1- Analyze, draw conclusions, and follow a scientific approach to thinking.
- 2-Apply the foundations and principles of innovative thinking.

3- Criticism, discrimination, and discovering positive and negative elements in the issues and issues raised.

4- Manage, analyze, and interpret numbers.

Dealing positively with different situations, .o
.transforming threats into opportunities

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

Interpreting economic events and the resulting -v
financial transactions and directing them
.accounting in the appropriate manner

8- Distinguishing and selecting accounting methods and techniques appropriate to the nature of the facility's activity.

9- Interpreting accounting information and figures and their implications for all concerned parties.

10- Innovating and designing accounting systems and work manuals and proposing continuous improvement according to emerging changes.

Professional and practical skills

The graduate must have the following professional skills:

1- Effective employment, development and preservation of material, human and other resources.

2- Conduct market studies and analysis.

3- Research various sources of information and verify their accuracy.

4- Collect, analyze, and interpret data and statistics, including their economic and social indicators.

5 .Design and operate administrative, accounting, and insurance systems, each within their respective field of expertise.

6. Use scientific methods to solve practical problems.

7- Foundations and principles of control and performance evaluation.

8- Prepare, present, and interpret reports in the field of specialization using a scientific approach.

9- Use computer applications and information technology in the field of specialization.

10- Use and employ the results of research and studies to develop work and improve performance levels.

11- Apply appropriate accounting methods, techniques, procedures, and models, and prepare reports, financial statements, and their appendices.

12- Prepare financial and cash planning budgets, feasibility studies, and analyze and evaluate investment alternatives financially and accounting-wise, as well as follow-up reports.

13-Good presentation of information through accounting reports, whether inside or outside the facility, while harmonizing targeted disclosure and confidentiality of information.

14- Select an appropriate audit sample and apply appropriate methods and programs for its procedures, based on the surrounding circumstances

15 -Conducting examinations, audits, comparisons, conclusions, evidence, and documentation of documents, accounts, and statements.

16-Providing relevant financial, tax, and administrative consultations.

17- Passing professional exams in the field of accounting and auditing held by the competent authorities

General skills

Graduates should possess the following general skills:

1- Effective time management.

2- Effective communication and influencing others.

3- Teamwork.

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

5- Using problem-solving methods at the individual or institutional level with high efficiency.

6- Presentation, communication, and dialogue.

7- Self-management and dealing with work pressure.

8- Innovation, development, and continuous improvement at work.

9- Use technical terms relevant to the program topics.

10- Proficiency in a widely used foreign language.

