

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	مبادئ محاسبة	Module Delivery	
Module Type	B اساسية	<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar	
Module Code	BA1203		
ECTS Credits	6		
SWL (hr/sem)	150		
Module Level	1		
Administering Department	BA	College	CAE
Module Leader	ليث حازم ماجد	e-mail	ali.al-juboori@aliraqia.edu.iq
Module Leader's Acad. Title	مدرس	Module Leader's Qualification	PHD
Module Tutor	م.د. ليث حازم ماجد	e-mail	ali.al-juboori@aliraqia.edu.iq
Peer Reviewer Name	م.د. عماد عدنان فاضل	e-mail	emad.a.fadhil@aliraqia.edu.iq
Scientific Committee Approval Date	20/10/2024	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p>Module Objectives أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> 1- Introducing students to the concept, objectives, principles and assumptions of accounting. 2- Introducing students to the types of accounting entries such as single entry and double entry. 3- Introducing students to the concept, importance and objectives of the accounting cycle and its role in determining the result of the economic activity of the economic unit. 4- Introducing students to how to deal with expenses and revenues. 5- Introducing students to the main activities in accounting for goods. 6- Introducing students to how to deal with trade discount and cash discount. 7- Introducing students to the concept of sales returns and allowances and their accounting treatments
<p>Module Learning Outcomes مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"> 1. Increase students' knowledge of the importance of accounting in determining the activity result of the economic unit. 2- Increase students' knowledge of the importance, objectives, principles and assumptions of accounting. 3- Increase students' knowledge of single and double entry and related accounting treatments. 4- Increase students' knowledge of the main activities of expenses and revenues and related accounting treatments. 5- Increase students' knowledge of the importance of accounting treatments related to sales and purchases returns and allowances
<p>Indicative Contents المحتويات الإرشادية</p>	<p>Indicative content includes the following.</p> <ul style="list-style-type: none"> ➤ Section 1: What is the meaning of Accounting? ➤ Section 2: What is accounting cycle and its functions? ➤ Section 3: Who is the Revenue and capital expenditures? ➤ Section 4: What are Accounting for trade and cash discount? ➤ Section 5: What are Accounting for cost of goods sold?

Learning and Teaching Strategies

استراتيجيات التعلّم والتعليم

Strategies الاستراتيجية	<p>The main strategies that will be adopted in delivering this module are:</p> <ol style="list-style-type: none"> 1- Adopting the lecture method with the participation of students through prior preparation. 2- Giving students a home preparation for the lecture and asking them to discuss it in the next lecture by involving students in presentations on the screen and with the help of the professor. 3- Using illustrative methods such as diagrams and drawings.
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Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعاً

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعياً	4.2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعياً	5.8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	150		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	20% (10)	5, 10	LO # 1-3 , 4- 7
	Assignments	2	10% (10)	Cont.	LO # 1- 7
	Projects / Lab.				
	Report	1	10% (10)	14	1-8
Summative assessment	Midterm Exam	2 hours	10% (10)	8	LO # 1-5
	Final Exam	3 hours	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	- Accounting for work
Week 2	- Objectives, principles and assumptions of accounting
Week 3	- Single entry
Week 4	- Accounting operations
Week 5	- Double entry
Week 6	- Double entry
Week 7	- Accounting cycle
Week 8	- Accounting cycle
Week 9	- Personal withdrawals
Week 10	- Revenue and capital expenditures
Week 11	- Accounting for goods
Week 12	- Sales and returns
Week 13	- Discount
Week 14	- Cost of goods sold
Week 15	- Exam
Week 16	Preparatory week before the final Exam

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Principles of Financial Accounting Prepared by: Safaa Ahmed Mohammed Al-Ani, Hakim Hamoud Falih Al-Saedi First Edition 2018	Yes

Recommended Texts		
Websites	Studies and research PDF published on scientific websites.	

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound works with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				