

## 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	<a href="mailto:ali.al-juboori@aliraqia.edu.iq">ali.al-juboori@aliraqia.edu.iq</a>
Module Leader's Acad. Title	مدرس	Module Leader's Qualification	PHD
Module Tutor	م.د. ليث حازم ماجد	e-mail	<a href="mailto:ali.al-juboori@aliraqia.edu.iq">ali.al-juboori@aliraqia.edu.iq</a>
Peer Reviewer Name	م.د. عماد عدنان فاضل	e-mail	<a href="mailto:emad.a.fadhil@aliraqia.edu.iq">emad.a.fadhil@aliraqia.edu.iq</a>
Scientific Committee Approval Date	20/10/2025	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><b>Module Objectives</b> أهداف المادة الدراسية</p>	<ol style="list-style-type: none"> <li>1- Introducing students to the concept, objectives, principles and assumptions of accounting.</li> <li>2- Introducing students to the types of accounting entries such as single entry and double entry.</li> <li>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.</li> <li>4- Introducing students to how to deal with expenses and revenues.</li> <li>5- Introducing students to the main activities in accounting for goods.</li> <li>6- Introducing students to how to deal with trade discount and cash discount.</li> <li>7- Introducing students to the concept of sales returns and allowances and their accounting treatments</li> </ol>
<p><b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"> <li>1. Increase students' knowledge of the importance of accounting in determining the activity result of the economic unit.</li> <li>2- Increase students' knowledge of the importance, objectives, principles and assumptions of accounting.</li> <li>3- Increase students' knowledge of single and double entry and related accounting treatments.</li> <li>4- Increase students' knowledge of the main activities of expenses and revenues and related accounting treatments.</li> <li>5- Increase students' knowledge of the importance of accounting treatments related to sales and purchases returns and allowances</li> </ol>
<p><b>Indicative Contents</b> المحتويات الإرشادية</p>	<p>Indicative content includes the following.</p> <ul style="list-style-type: none"> <li>➤ Section 1: What is the meaning of <b>Accounting</b>?</li> <li>➤ Section 2: What is <b>accounting cycle</b> and its functions?</li> <li>➤ Section 3: Who is the <b>Revenue and capital expenditures</b>?</li> <li>➤ Section 4: What are <b>Accounting for trade and cash discount</b>?</li> <li>➤ Section 5: What are <b>Accounting for cost of goods sold</b>?</li> </ul>

## Learning and Teaching Strategies

### استراتيجيات التعلّم والتعليم

<b>Strategies</b> الاستراتيجية	<p>The main strategies that will be adopted in delivering this module are:</p> <ol style="list-style-type: none"> <li>1- Adopting the lecture method with the participation of students through prior preparation.</li> <li>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.</li> <li>3- Using illustrative methods such as diagrams and drawings.</li> </ol>
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## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

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

## Module Evaluation

### تقييم المادة الدراسية

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

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	<b>Material Covered</b>
<b>Week 1</b>	Accounting for commercial paper (notes receivable)
<b>Week 2</b>	- Accounting for commercial paper (notes payable)
<b>Week 3</b>	- Accounting for non-current assets
<b>Week 4</b>	- Sale and exchange of current assets
<b>Week 5</b>	- Accounting for the depreciation of non-current assets
<b>Week 6</b>	- Accounting for prepaid and accrued expenses
<b>Week 7</b>	- Accounting for prepaid and accrued revenues
<b>Week 8</b>	- Accounting errors, their types, and causes
<b>Week 9</b>	- Methods for addressing and correcting accounting errors
<b>Week 10</b>	- Trial balance
<b>Week 11</b>	- Final accounts, financial statements
<b>Week 12</b>	- Trading account
<b>Week 13</b>	- Profit and loss account
<b>Week 14</b>	- Income statement, and financial position
<b>Week 15</b>	- Exam
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

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

<b>Recommended Texts</b>		
<b>Websites</b>	Studies and research PDF published on scientific websites.	

<b>Grading Scheme</b> مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
<b>Success Group (50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound works with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required
<b>Note:</b> 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.				