MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية				
Module Title	قراءات ومراسلات محاسبية E		Module Delivery	
Module Type	اساسية B		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AUC1204			
ECTS Credits	3			
SWL (hr/sem)	75			
Module Level	UGI		Semester of Delivery	2
Administering Department	CA		College	CAE
Module Leader	KHALID ABDULKALEK ABDU		e-mail	Khalid.abdu@aliraqia.edu.iq
Module Leader's Acad. Title	Lecturer		Module Leader's Qualification	Ph.D.
Module Tutor			e-mail	
Peer Reviewer Name			e-mail	
Scientific Committee Approval Date	5/3/2026		Version Number	1.0

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

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Aims أهداف المادة الدراسية	The overall objectives are to introduce students to English terms of accounting and to be able understood the used terms in accounting and how to deal with them in different areas of accounting and management.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Knowledge and understanding Enabling students to memorize accounting vocabulary and terminology in English. Enabling them to write business letters. Making the student in the Auditing and Control department capable of reading topics related to his specialization in English, which gives him the opportunity to communicate with everything new in the field of specialization in books and research.
Indicative Contents المحتويات الإرشادية	1. **Introduction to Accounting** o Basic terms in accounting o Definition of accounting o Accounting and Bookkeeping o Usefulness of accounting o Types of accounting o Users of accounting information 2. **Financial statements & principles** o Types of financial statements o Accounting principles, assumptions, and constraints 3. **Business Correspondence & Letters** o Definition of business correspondence o Qualities required for good business letters o Application in business letters o Enquiries letters o Circulars letters 4. **Invoicing & transactions** o Introduction to invoicing transactions o Types of invoices

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. **Lecture-Based Learning** • **Explanation of Concepts**: Use structured lectures to introduce key topics such as accounting principles • **Visual Aids**: Incorporate PowerPoint presentations, charts, and diagrams to illustrate accounting concepts. 2. **Interactive Discussions** • **Classroom Debates**: Encourage discussions on topics like the usefulness of accounting or ethical considerations in financial reporting. • **Case Study Analysis**: provide real-word scenarios to help students understand financial statements and business correspondence. 3. **Practical Application & Hands-on Learning**

	• **Accounting Exercises** • **Business Letter Writing** • **Role-Playing**

Student Workload (SWL) الحمل الدراسي للطالب موزع على (15) اسبوع			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3.2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	1.8
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	2	20% (20)	5, 10	LO #1-4 , LO #5-9
	Assignments	2	10% (10)	4, 11	LO # 1-3 , LO # 4- 10
	Projects / Lab.	N/A			
	Report	1	10% (10)	15	LO # 1-14
Summative assessment	**Midterm Exam**	2 hr	10% (10)	8	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Basic terms in accounting
Week 2	Definition of accounting
Week 3	Accounting and Bookkeeping
Week 4	Usefulness of accounting
Week 5	Types of accounting
Week 6	Users of accounting information
Week 7	Types of financial statements
Week 8	Accounting principles , Assumptions , and Constraints
Week 9	Definition of Business Correspondence.
Week 10	The Qualities Required by a good Business Letters.

Week 11	An Application on Business Letters.
Week 12	Enquiries Letters
Week 13	Circulars Letters
Week 14	Introduction to Invoicing transactions
Week 15	Types of invoices
Week 16	

Delivery Plan (Weekly Tutorial) المنهاج الاسبوعي الاضافي	
	Material Covered
Quizzes, writing tasks , group work , discussions	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	**ACCOUNTING READINGS AND CORRESPONDENCES IN ENGLISH** **Prof. Dr. Saoud Chayed Mashkoor**	no
Recommended Texts		
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 work 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.