

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Fundamentals of Financial Accounting		Module Delivery
Module Type	C رئيسية		☒ Theory ☐ Lecture ☐ Lab ☒ Tutorial ☐ Practical ☐ Seminar
Module Code	AC1101		
ECTS Credits	8		
SWL (hr/sem)	200		
Module Level	1	Semester of Delivery	
Administering Department	ACC	College	CAE
Module Leader	Nada salman habib	e-mail	nada.s.habib@aliraqia.edu.iq
Module Leader's Acad. Title	Assistant professor	Module Leader's Qualification	PhD degree
Module Tutor	Nada salman habib	e-mail	nada.s.habib@aliraqia.edu.iq
Peer Reviewer Name	رافد حامد زباله	e-mail	
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

Module Aims أهداف المادة الدراسية	○ Enabling the student to know accounting, the business environment, the basic functions of accounting, and users of accounting information. ○ Teaching students how to record financial transactions in accounting records and transfer them to the relevant accounts ○ Teaching and deepening students' understanding of financing operations and the concept of capital and loans ○ Learning revenue operations and operations related to the sale and purchase of goods, types of discounts, and their accounting treatments.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Providing students with some accounting concepts in the field of financial accounting. • Providing students with the basic principles that enable them to study accounting. • The student's awareness of the importance of financial accounting in preparing him for academic and practical life. • Contributing to the formation of the basic principles that enable students at this stage to continue studying accounting in the coming stages
Indicative Contents المحتويات الإرشادية	The guiding content includes the following: -Identify the conceptual framework of accounting (8 hours(-Identify the accounting cycle and the nature of accounts (8 hours(-Identify the components of the accounting system (8 hours(-Analyze financial operations, recording, posting and balancing (12 hours(-Identify financing operations (8 hours(-Identify revenue operations (12 hours(- Learn how to prepare a trial balance (4 hours(

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	•Face-to-face learning strategy: traditional lectures. •Collaborative learning strategy: dividing students into small groups to prepare assignments. •Online learning strategy: using e-learning platforms (Google class room.(• Hybrid learning strategy: a combination of traditional and online education.
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Student Workload (SWL)

الحمل الدراسي للطالب موزع على (15) اسبوع

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	93	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعياً	6
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	107	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعياً	7.13
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	200		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO #1-4 , LO #5-9
	Assignments	2	20% (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)

المناهج الأسبوعي النظري

	Material Covered
Week 1	Definition of accounting, its origins, types, objectives, beneficiaries and characteristics of accounting information
Week 2	Concepts, assumptions and accounting principles
Week 3	Accounting cycle, components of the accounting system, types of accounts and their nature
Week 4	Analysis of financial operations and the budget equation
Week 5	Single entry theory and double entry theory
Week 6	Journal / registration
Week 7	Ledger's register / transfer and balancing
Week 8	Trial Balance by Balances
Week 9	Trial Balance by Totals
Week 10	Financial operations / capital and personal withdrawals
Week 11	Financial operations / loans
Week 12	Revenue operations / purchases and purchase allowances and returns

Week 13	Revenue operations / sales and sales allowances and extensions
Week 14	Purchase expenses
Week 15	Trade and cash discount and quantity
Week 16	exam

Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	زكو, فؤاد سليمان واخرون (1979) المحاسبة , مديرية مطبعة جامعة الموصل	متوفر
Recommended Texts	كيسو وجانيت , ترجمة ابو مصطفى عمارة (2015) مبادئ المحاسبة, دار المريح , المملكة العربية السعودية , الرياض	متوفر
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.