

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course Description

Subject: Financial Accounting 1

The course contributes directly to the development of students in the field of presenting scientific ideas in the axis of accounting and scientific methods as an effective tool in scientific research to obtain results of a distinctive quantitative nature

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	101
4. Lecturer Name	Abdulkareem Abdulghani Oudah
5. Type of Teaching	Attendance
6. Academic Year /Term	First
7. Total No. of Teaching Hours	65
8. Date of Preparing this Course Description	29/9/2022

9. Course Objectives

a. Providing students with the most important principles and basics of Financial Accounting
b. Teaching students how to apply Financial Accounting
c. Providing graduates with the necessary knowledge on Financial Accounting job in organizations.
d. Improving the administrative skills in the field of Accounting.
e. Providing graduates with the skills of education and creative learning.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

a. Enabling students to acquire knowledge and the art of Financial Accounting
b. Acquainting students with how to promote their personal knowledge.
c. Helping students to acquire knowledge in the art of Financial Accounting.
d. Enabling students to sharpen their skills in the dynamic work environment.
e. Enabling students to invest their scientific abilities in their working place in the scope of Financial Accounting.
f. Helping students to get the necessary knowledge to solve problems of Financial Accounting.

(B) Skill Objectives Related to the Program:

a. Scientific Skills
b. Leadership Skills
c. Skills Related to Administrative Work Challenges

Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. Homework
d. Adopting group discussions.

Methods of Evaluation

a. Oral tests
b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of Financial Accounting.
b. Enabling students to apply creative thinking in Financial Accounting
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students to Financial Accounting.

11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	5	understanding the material	Accounting concepts ,importance& Evaluation of accounting, Relationship of accounting to other fields.	- lectures - case study -discussions	- oral tests -questions
2	5	understanding the material	Accounting principles and assumptions ,Accounting as information systems, users of accounting information ,Accounting branches.	- lectures - case study -discussions	- oral tests -questions
3	5	understanding the material	Business Entity concept, Accounting cycle, Accounting systems, Classification of accounts.	- lectures - case study -discussions	- oral tests -questions
4	5	understanding the material	The Accounting Equation ,analyzing the transaction.	- lectures - case study -discussions	- lectures - case study -discussions
5	5	understanding the material	Accounting Books &Record the transaction in the journal	- lectures - case study -discussions	- lectures - case study -discussions
6	5	understanding the material	Creating of capital, capital degrees& increase.	- lectures - case study -discussions	- lectures - case study -discussions
7	5	understanding the material	Assets transactions	- lectures - case study -discussions	- lectures - case study -discussions
8			The first semester exam and exam questions solutions		

9	5	understanding the material	Cash & on account purchase.....	- lectures - case study -discussions	- lectures - case study -discussions
10	5	understanding the material	Cash & on account sales.....	- lectures - case study -discussions	- lectures - case study -discussions
11	2	understanding the material	Drawing account	- lectures - case study -discussions	- lectures - case study -discussions
12	5	understanding the material	Purchase & sales discount(Trade & Cash & quantity)	- lectures - case study -discussions	- lectures - case study -discussions
13	5	understanding the material	Accounting concepts ,importance & Evaluation of accounting, Relationship of accounting to other fields.	- lectures - case study -discussions	- lectures - case study -discussions
14	5	understanding the material	Accounting principles and assumptions ,Accounting as information systems, users of accounting information ,Accounting branches.	- lectures - case study -discussions	- lectures - case study -discussions
15			final semester exam		

12. Infrastructure

a. Textbooks	Kieso, Donald E. & Weygandt, Jerry J Kimmel, Paul D. (2012)
b. References	Accounting Principles, Philip E. Fess & Carl S. Warren, 15 ed, South Western,
c. Recommended books and periodicals (journals, reports, etc.)	- Principles of Financial Accounting, Abdulhameed, D. Hazim, D. Riyaz, 1st. ed., Alzoree, 2020
d. Electronic references, internet websites, etc	www. springer

13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of Financial Accounting .
c. Be informed of research work published in national and Financial journals in the field of Financial Accounting .