**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description**

**The second course**

**Subject: ------- Accounting principles -----------------------**

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| This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program. |

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| 1. Educational Institution | Shatt Al-Arab University College |
| 2. Department / Center | Business and administration department |
| 3. Course Title /Code | **| Accounting principles BA123** |
| 4. Lecturer Name | M.M. Wissam Nouri Abd Al Hussein |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | Second course, second stage |
| 7. Total No. of Teaching Hours | 45 hours |
| 8. Date f Preparing this Course Description | 19-9-2023 |

9. Objectives of the Accounting Principles course

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| a. Providing students with the most important principles and basics of accounting principles ---. |
| B. Teaching students how to work --- in the field of accounting -- |
| C. Providing graduates with the necessary knowledge about -------- accounting principles -------------- |
| Dr.. Improving management skills in the field of accounting ------ |
| H. Providing graduates with creative teaching and learning skills in the field of accounting---------. |

10. **Course Output, Methodology and Evaluation**

 (A) **Cognitive Objectives**

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| a. Enabling the student to acquire knowledge and arts ---- Management and Accounting Principles ------. |
| B. Introducing students to how to enhance their personal knowledge. |
| C. Helping students gain knowledge in the art of ----------- accounting ---. |
| Dr.. Enabling students to hone their skills in a dynamic work environment. |
| H. Enabling students to invest their scientific abilities in their workplaces within the scope of --------- Accounting Department --------. |
| And the. Helping students obtain the knowledge necessary to solve problems in accounting ------. |

 (B) **Skill Objectives Related to the Program**:

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| a. Scientific skills |
| B. Driving skills |
| C. Skills related to the challenges of working in the field of accounting |

**Methods of Teaching and Learning**

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

**Methods of Evaluation**

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

 (C) **Sentimental and Value Objectives**

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| 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**

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| 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**

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| 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)**

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| a. Enabling students to acquire the skill and art of accounting --------------- |
| B. Enabling students to apply creative thinking in accounting ------ |
| C. Enabling students to use modern methods of analysis and conclusions. |
| Dr.. Enabling students to ------- know matters related to accounting -------- |

11. **Course Structure**

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| --- | --- | --- | --- | --- | --- | --- |
| **Week** | **No of Hours** | **the date** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | 3 | **28|1|2024** | understanding the material | Personal withdrawals | - lectures- case study-discussions | - oral tests-questions |
| 2 | 3 | **6|3|2024** | understanding the material | Personal withdrawals | - lectures- case study-discussions | - oral tests-questions |
| 3 | 3 | **13|3|2024** | understanding the material | Revenue expenditures | - lectures- case study-discussions | - oral tests-questions |
| 4 | 3 | **20|3|2024** | understanding the material | Revenue expenditures | - lectures- case study-discussions | - lectures- case study-discussions |
| 5 | 3 | **27|3|2024** | understanding the material | Monthly exam | - lectures- case study-discussions | - lectures- case study-discussions |
| 6 | 3 | **3|4|2024** | understanding the material | Accounting for goods | - lectures- case study-discussions | - lectures- case study-discussions |
| 7 | 3 | **10|4|2024** | understanding the material | Accounting for goods | - lectures- case study-discussions | - lectures- case study-discussions |
| 8 | 3 | **17|4|2024** | understanding the material | Sales and returns | - lectures- case study-discussions | - lectures- case study-discussions |
| 9 | 3 | **24|4|2024** | understanding the material | Sales and returns | - lectures- case study-discussions | - lectures- case study-discussions |
| 10 | 3 | **31|4|2024** | understanding the material | Discount | - lectures- case study-discussions | - lectures- case study-discussions |
| 11 | 3 | **7|5|2024** | understanding the material | Discount | - lectures- case study-discussions | - lectures- case study-discussions |
| 12 | 3 | 14|5|2024 | understanding the material | Cost of goods sold | - lectures- case study-discussions | - lectures- case study-discussions |
| 13 | 3 |  | understanding the material | Cost of goods sold | - lectures- case study-discussions | - lectures- case study-discussions |
| 14 | 3 |  | understanding the material | Cost of goods sold | - lectures- case study-discussions | - lectures- case study-discussions |
| 15 |  |  | understanding the material | End of course exam | lectures- case study-discussions | - lectures- case study-discussions |

12.**Infrastructure**

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| a. Textbooks | Dr. Abdel Hussein Shibli and Dr. Elham Al-Shawi |
| b. References | Professor Dr. Safaa Ahmed Al-Ani and Dr. Al-Hakim Hamoudi Al-Saadi |
| c. Recommended books and periodicals (journals, reports, etc.) | Scientific and specialized journals in accounting |
| d. Electronic references, internet websites, etc | Websites specialized in financial accounting |

. Curriculum development plan: Adding vocabulary about (intermediate accounting).

To achieve more and more sobriety in the curriculum by a rate not exceeding 5-10%.

13. **The Plan of Improving the Course**

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| a. Study the needs of the financial market. |
| b. Learn about the experiences of other countries in the field of accounting --------. |
| c. Be aware of research works published in national and international journals in the field of financial accounting--- |