

Course Description

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This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he/she has made the most of the available learning opportunities. They must be match to the description of the programe.

1. Educational Institution	Shatt Al-Arab University
2. Scientific Department / Center	College of Management and Economics / Oil and Gas Management and Marketing
3. Course name/code	Principles of Accounting MMOG1102
4. Available forms of attendance	Lecture
5. Semester/Year	First stage/first semester
6. Number of study hours (total)	200
7. Date of preparation of this description	1 – 9 - 2024
8. Course Objectives:	.

9. Course Outcomes and Teaching Methods, Learning and Evaluation

A- Cognitive objectives.

Enabling the student to acquire knowledge of the principles of management accounting...

Introducing the student to how to develop and improve his personal information 2..

The student to acquire knowledge in the art of the accounting calculation process 3.

Enabling the student to develop his skills in a dynamic work environment....

Enabling the student to employ his scientific abilities in work in the field of accounting 5..

The student acquires knowledge on how to solve financial accounting problems 6.

B - Program Skills Objectives:

B1- Scientific skills

B2- Leadership skills

B3- Skills to face the challenges of administrative work

Teaching and learning methods

Use of lectures prepared by the teacher in advance -1

Use of modern projectors 2

Homework 3

Divide students into groups for discussion 4

Evaluation Methods

1- Oral exams

2- Monthly exams

3- Daily exams

4- Student attendance and commitment to the schedule- Daily attendance.

C. Thinking Skills

Teaching and learning methods

1- Lectures on University Instructions

2- Educational Guidance Lectures

3- Continuous Guidance

4- Presentation of Practical Cases

Evaluation Methods

1- Daily exams

2- Lecture discussion and adherence to high morals and values

3- Participation grades

4- Monthly and semester evaluations

D- General and Transferable Skills (other skills related to employability and personal development).

D1- The ability to express ideas clearly and effectively in writing or orally

D2- Critical thinking skills through analyzing information and making decisions

D3- The ability to collaborate with others and work in teams to achieve common goals

D4- The ability to think outside the box and present new ideas

10. Course Structure

Al , Week	Hours	Required Learning Outcomes	Name of the unit and/or subject	Method of education	Evaluation Method
1	6	The student understands the material	The history and origins of accounting	Theoretical lectures Case study Discussion	Oral exams and questions
2	6	The student understands the material	Types of accounting	Theoretical lectures Case study Discussion	Oral exams and questions
3	6	The student understands the material	Accounting documents	Theoretical lectures Case study Discussion	Oral exams and questions
4	6	The student understands the material	Single constraint theory	Theoretical lectures Case study Discussion	Oral exams and questions
5	6	The student understands the material	Double entry theory	Theoretical lectures Case study Discussion	Oral exams and questions
6	6	The student understands the material	Double entry theory	Theoretical lectures Case study Discussion	Oral exams and questions
7	6	The student understands the material	Midterm Exam	Theoretical lectures Case study Discussion	Oral exams and questions

8	6	The student understands the material	Double Entry Theory Exercises and Activities	Theoretical lectures Case study Discussion	Oral exams and questions
9	6	The student understands the material	Types of accounting entries	Theoretical lectures Case study Discussion	Oral exams and questions
10	6	The student understands the material	Budget method	Theoretical lectures Case study Discussion	Oral exams and questions
11	6	The student understands the material	Budget method exercises and activities	Theoretical lectures Case study Discussion	Oral exams and questions
12	6	The student understands the material	Accounting records	Theoretical lectures Case study Discussion	Oral exams and questions
13	6	The student understands the material	General ledger record	Theoretical lectures Case study Discussion	Oral exams and questions
14	6	The student understands the material	Arbitrage balance	Theoretical lectures Case study Discussion	Oral exams and questions

15	6	The student understands the material	Modern trends in accounting (use of technology in accounting - sustainable accounting)	Theoretical lectures Case study Discussion	Oral exams and questions
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12. Infrastructure	
1 Required textbook	Administration and Business Headway plus
2 Key references (sources)	Professor Dr. Safaa Ahmed Al-Ani and Dr. Hakim Hamoudi Al-Saedi
a. Recommended books and references (scientific journals, reports,....)	Al-Rafidain Journal Journal of Shatt al-Arab College of Administrative Sciences Management science journal
b. Electronic references, websites	springer .

13-Course improvement Plan
1- Studying labor market needs 2- Reviewing countries' experiences in the field of management 3- Reviewing what is written in national and international scientific journals in the field of management



Subject Instructor
A.L Wafaa Saeed Hassan



Head of Department
Dr. Rafid Abdul Jalil Majeed

