

الجامعة : جامعة شط العرب
الكلية : كلية الادارة و الاقتصاد
القسم : المحاسبة
المرحلة : الثانية
اسم المحاضر الثلاثي : د. ماجد احمد محمد
اللقب العلمي : مدرس
المؤهل العلمي : دكتوراه محاسبة
مكان العمل : كلية الادارة و الاقتصاد



جمهورية العراق
وزارة التعليم العالي والبحث العلمي
جهاز الاشراف والتقويم العلمي
دائرة ضمان الجودة والاعتماد الأكاديمي
قسم الاعتماد

Course Description

Subject: Accounting in English 1

This course is designed to provide the basis for accounting skills required in Business Administration and also for those students who intend to proceed toward a professional accounting designation.

1. Educational Institution	Shatt Al-Arab University
2. Department / Center	Accounting
3. Course Title /Code	
4. Lecturer Name	Majid Ahmed Mohammed Al-Alanssari
5. Type of Teaching	Attendance
6. Academic Year /Term	2025 - 2024
7. Total No. of Teaching Hours	60
8. Date of Preparing this Course Description	01/09/2024

9. Course Objectives

1. Understand and apply basic business management concepts at their workplace;
2. Understand and apply the latest basic computer information systems effectively in the modern business environment;
3. Think critically and solve basic level problems of business management and computer information systems;
4. Communicate effectively in the global business environment;
5. Use interpersonal skills at the workplace; and,
6. Pursue further studies at other institutions of higher education.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

1. Record business transactions in the proper journals and post to all appropriate general and subsidiary ledgers.
2. Prepare working papers for a merchandising business with the appropriate adjusting entries.
3. Prepare from an adjusted trial balance the basic financial statements for a merchandising business Constructed according to generally accepted accounting principles.
4. Prepare bank reconciliation with adjusting entries from the bank statement and the books of original entries.
5. Prepare entries to establish and reimburse a petty cash bank.

(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	4	understanding the material	Record a list of transactions for a service concern, to write the corresponding journal entries in good form, post to ledger accounts and prepare a trial balance.	- lectures - case study -discussions	- oral tests -questions
2	4	understanding the material	Record a list of transactions for a service concern, to write the corresponding journal entries in good form, post to ledger accounts and prepare a trial balance.	- lectures - case study -discussions	- oral tests -questions
3	4	understanding the material	Repeat written descriptions of the accounting principles and/or procedures covered in this unit	- lectures - case study -discussions	- oral tests -questions
4	4	understanding the material	Prepare financial statements from an unadjusted trial balance.	- lectures - case study -discussions	- lectures - case study -discussions
5	4	understanding the material	Prepare financial statements from an unadjusted trial balance.	- lectures - case study -discussions	- lectures - case study -discussions
6	4	understanding the material		- lectures - case study -discussions	- lectures - case study -discussions
7	4	understanding the material		- lectures - case study -discussions	- lectures - case study -discussions
8	4	understanding the material	Prepare Work sheet for non-merchandising business with appropriate adjusting entries.	- lectures - case study -discussions	- lectures - case study -discussions
9	4	understanding the material	Prepare Work sheet for non-merchandising business with appropriate adjusting entries.	- lectures - case study -discussions	- lectures - case study -discussions

10	4				
11	4	understanding the material	Prepare financial statements from an adjusted trial balance for non-merchandising business.	- lectures - case study -discussions	- lectures - case study -discussions
12	4	understanding the material	Prepare financial statements from an adjusted trial balance for non-merchandising business.	- lectures - case study -discussions	- lectures - case study -discussions
13	4	understanding the material	Record a list of transactions for a merchandising concerns them in the appropriate books of original entry through to a trial balance including subsidiary ledgers.	- lectures - case study -discussions	- lectures - case study -discussions
14	4	understanding the material	Record a list of transactions for a merchandising concerns them in the appropriate books of original entry through to a trial balance including subsidiary ledgers.	- 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. Riyaaz, 1st. ed., Al-Yazoori, 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 .

أ.م.د. عبدالكريم عبدالقوي عودة

رئيس القسم



م.د. ماجد احمد محمد