Ministry of Higher Education and Scientific Research
Supervision and Scientific Evaluation Body
Quality Assurance and Academic Accreditation Office

Curriculum for B.Sc. program in Business Administration

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جامعة شط العرب

<u>Course Description</u>

The second course

Subject: ------- Fundamentals of Accounting **-----------------------**

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.

1. Educational Institution	University Shatt Al-Arab
2. Department / Center	Business and administration department
3. Course Title /Code	| Fundamentals of Accounting | BA1103
4. Lecturer Name	M.M. Qasem Fenjan ABDULZAHRA
5. Type of Teaching	Attendance class
6. Academic Year /Term	The first course, the second stage
7. Total No. of Teaching Hours	45 hours
8. Date f Preparing this Course Description	9-9-2024

9. Objectives of the Accounting Principles course

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**

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**:

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

Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. 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 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**

Week	No of Hours	Require d	Title of Subject	Teaching Method	Evaluation

		Learnin g Output			
1	2	understan ding the material	**Accounting definitions, origins and objectives**	- lectures - case study -discussions	- oral tests -questions
2	3	understan ding the material	**Accounting principles and assumptions**	- lectures - case study -discussions	- oral tests -questions
3	3	understan ding the material	**Single entry**	- lectures - case study -discussions	- oral tests -questions
4	3	understan ding the material	**Double entry**	- lectures - case study -discussions	- lectures - case study -discussions
5	3	understan ding the material	**Double entry**	- lectures - case study -discussions	- lectures - case study -discussions
6	3	understan ding the material	**Give and take method and complex restrictions**	- lectures - case study -discussions	- lectures - case study -discussions
7	3	understan ding the material	**Monthly exam**	- lectures - case study -discussions	- lectures - case study -discussions
8	3	understan ding the material	**Accounting Cycle**	- lectures - case study -discussions	- lectures - case study -discussions
9	3	understan ding the material	**Accounting Cycle**	- lectures - case study -discussions	- lectures - case study -discussions
10	3	understan ding the material	**Accounting errors**	- lectures - case study -discussions	- lectures - case study -discussions
11	3	understan ding the material	**Accounting for capital formation, increase and decrease**	- lectures - case study -discussions	- lectures - case study -discussions
12	3	understan	**Personal withdrawals,**	- lectures	- lectures

		ding the material	**loans and interest**	- case study -discussions	- case study -discussions
13		understan ding the material	**Capital Operations**	- lectures - case study -discussions	
14		understan ding the material	**The concept of revenue operations**	- lectures - case study -discussions	
15			End of course exam		

12.**Infrastructure**

a. Textbooks	Dr. Alaa Abdul Hussein Al-Saedi and Dr. Ilham 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**

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---

Curriculum Skills Diagram																			
Kindly, place a mark in the boxes correspondent to the individual learning outcomes from the evaluated programs																			
Learning outcomes required from the program																			
General and transferable skills (other skills related to employability and personal development)				Emotional and Value Objectives				Program Skill Objectives				Cognitive Objectives				Core or Elective	Course Name	Course Code	Year / Level
D4	D3	D2	D1	C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
	/	/	/	/	/	/	/		/	/	/	/	/	/	/	B	Basic of Accounting	BA1103	first

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