

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

Head of Department

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الأستاذ الدكتور محمد عبود طاهر المظالم  
جامعة شط العرب

Professor Dr. Mohammed Abood Tahir

## **Course Description**

### **The second course**

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

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of 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	<b>Accounting principles BA123</b>
4. Lecturer Name	Asst. Lecturer Jawad kathem Hassan
5. Type of Teaching	Attendance class
6. Academic Year /Term	Second course, second stage
7. Total No. of Teaching Hours	150 hours
8. Date of Preparing this Course Description	1-9-2024

### **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**

<b>We</b>	<b>No of</b>	<b>the date</b>	<b>Required</b>	<b>Title of</b>	<b>Teaching</b>	<b>Evaluation</b>
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<b>ek</b>	<b>Hours</b>		<b>Learning Output</b>	<b>Subject</b>	<b>Method</b>	
1	3		understanding the material	Commercial papers	- lectures - case study -discussions	- oral tests -questions
2	3		understanding the material	Commercial papers	- lectures - case study -discussions	- oral tests -questions
3	3		understanding the material	Revenue expenditures	- lectures - case study -discussions	- oral tests -questions
4	3		understanding the material	Revenue expenditures	- lectures - case study -discussions	- lectures - case study -discussions
5	3		understanding the material	Monthly exam	- lectures - case study -discussions	- lectures - case study -discussions
6	3		understanding the material	Accounting for goods	- lectures - case study -discussions	- lectures - case study -discussions
7	3		understanding the material	Accounting for goods	- lectures - case study -discussions	- lectures - case study -discussions
8	3		understanding the material	Sales and returns	- lectures - case study -discussions	- lectures - case study -discussions
9	3		understanding the material	Sales and returns	- lectures - case study -discussions	- lectures - case study -discussions
10	3		understanding the material	Commercial Discount	- lectures - case study -discussions	- lectures - case study -discussions
11	3		understanding the material	Cash and quantity discount	- lectures - case study -discussions	- lectures - case study -discussions
12	3		understanding the material	Cost of goods sold	- lectures - case study -discussions	- lectures - case study -discussions
13	3		understanding	Cost of goods sold	- lectures	- lectures

			the material		- case study -discussions	- 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

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	Principles of Accounting	BA1203	First



Assistant Lecturer Jawad Kadum Hasan



DR. Zain AlAbidean j. Mohammed

Head of Department