

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Intermediate Accounting		Module Delivery
Module Type	Core		☒ Theory ☐ Lecture ☐ Lab ☒ Tutorial ☐ Practical ☒ Seminar
Module Code	MMOG2101		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level	2	Semester of Delivery	
Administering Department	Oil and Gas Management and Marketing	College	Shatt al-Arab University, College of Administration and Economics
Module Leader	Wafaa Saeed Hassan Diwan	e-mail	wafaa.saeed.hassan@sa-uc.edu.iq
Module Leader's Acad. Title	Assistant Lecture	Module Leader's Qualification	Assistant Lecture
Module Tutor	Wafaa Saeed Hassan Diwan	e-mail	wafaa.saeed.hassan@sa-uc.edu.iq
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	1/9/2025	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	.1 Understand the Basics: Familiarize with the fundamental principles of accounting in the oil industry. .2 Financial Data Analysis: Ability to analyze financial data specific to oil companies. .3 Apply International Standards: Understand how to apply international accounting standards in the oil sector. .4 Performance Evaluation: Ability to evaluate the financial performance of oil companies. .5 Cost Management: Learn how to manage production and operational costs in the oil industry.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1- Preparation and analysis of financial statements: The student must prepare and analyze financial statements, such as income statement, balance sheet, and cash flow statement, to understand the financial position of companies. 2- Develop problem-solving skills in accounting: The student should be able to use critical thinking to solve complex accounting problems and make informed financial decisions. 3- Addressing ethical and professional issues: The student must gain the ability to deal with ethical and professional issues in an accounting work environment
Indicative Contents المحتويات الإرشادية	The guiding contents of the study material are the broad outlines that aim to guide and plan the educational process. These contents generally include 1- Educational objectives 2- Main concepts 3- Curriculum 4- - Educational materials 5- Educational activities 6- Evaluation methods 7- Academic guidelines These contents are considered a road map that helps the teacher and the student understand the progress of the study material and ensure the achievement of the intended educational objectives Total hrs =175 = SSWL - (Exam hrs) = 172 = 3 - 50 hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	Learning and teaching strategies 1- Using lectures prepared in advance by the instructor 2 Use of modern display devices 3- Homework 4 Divide students into groups for discussion
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Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	93	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	6
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	82	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	5
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	175		

Module Evaluation

تقييم المادة الدراسية

As		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	1	10% (10)	4	
	Assignments	1	10% (10)	4	
	Projects / Lab.	1	10% (10)	4	
	Report	1	10% (10)	4	
Summative assessment	Midterm Exam	1hr	10% (10)	7	
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
Week	Material Covered
Week 1	1_ The Conceptual Framework of Financial Accounting
Week 2	2_ The Income Statement for Commercial and Service Companies
Week 3	3_ Income Statement Exercise Solutions
Week 4	4_ Retained Earnings Statement
Week 5	5_ Balance Sheet for Commercial and Service Companies
Week 6	6_ Exercise Solutions
Week 7	7_ First Semester Exam
Week 8	8_ Adjustments to Expenses and Revenues
Week 9	9_ Exercise Solutions
Week 10	10_ Cash Flow Statement and Methods for Preparing It
Week 11	11_ Exercise Solutions
Week 12	12_ Bank Account Reconciliation Statement
Week 13	13_ Exercise Solutions
Week 14	14_ Accounting Debtors: Definition and Disclosure in Financial Statements, Types of Debts, and Methods for Writing Off and Collecting Bad Debts
Week 15	15_ Exercise Solutions
Week 16	Preparatory week before the final Exam

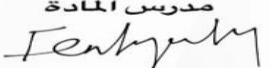
Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
Week	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Al-Jujawi Talal Muhammad Ali and Al-Masoudi Haider Ali, Intermediate Financial Accounting 2018.	Yes
Recommended Texts	Al-Hayali, Walid Naji, Intermediate Accounting, Denmark, 2007	Yes
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				

رئيس القسم

م.د. وفاء سعيد حسن

مدرس المادة

م.د. وفاء سعيد حسن

**Director of the Quality Assurance and Performance Department of
the University: Wafaa Saeed Hassan**

مسؤولية وحدة الجودة كلية
الإدارة والاقتصاد

م.د. وفاء سعيد حسن