

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Intermediate Accounting		Module Delivery	
Module Type	B		☒ Theory ☐ Lecture ☒ Lab ☐ Tutorial ☐ Practical ☐ Seminar	
Module Code	UN2104			
ECTS Credits	3			
SWL (hr/sem)	51			
Module Level	2	Semester of Delivery		2
Administering Department	BA	College	Administration and Economics	
Module Leader	Wissam Nouri Abdul Hussein		e-mail	Wissam.noory @sa-uc.edu.iq
Module Leader's Acad. Title	Assistant Lecturer		Module Leader's Qualification	M.Sc.
Module Tutor	Wissam Nouri Abdul Hussein		e-mail	Wissam.noory @sa-uc.edu.iq
Peer Reviewer Name			e-mail	
Scientific Committee Approval Date	2025/9/1	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. The student will acquire the ability to work in the field of accounting. 2. The student will be taught all aspects of accounting. 3. The student will learn the fundamentals of accounting.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. The student will learn the fundamentals of accounting. 2. The student will be able to prepare financial statements. 3. The student will understand how to conduct the accounting cycle. 4. The student will learn how to record accounting transactions. 5. The student will learn how to prepare closing accounts. 6. The student will understand the importance of preparing an income statement..
Indicative Contents المحتويات الإرشادية	

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	The core strategy adopted in this curriculum is to encourage students to participate in activities and tasks, while simultaneously stimulating them to develop critical thinking skills. This will be achieved through lectures, interactive activities, presentations, and other methods.
-------------------	--

Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative	Quizzes	1	10% (10)	3	LO #3

assessment	Assignments	2	10% (10)	1 and 2	LO #1 and LO #2
	Projects / Lab.	1	10% (10)	Continuous	All
	Seminar	1	10% (10)	Continuous	All
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #6
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Conceptual Framework of Accounting
Week 2	Accounting Principles, Assumptions, and Objectives
Week 3	Accounting Assumptions and Principles
Week 4	Cash Basis and Accrual Basis
Week 5	Inventory Adjustments
Week 6	Midterm Exam
Week 7	Inventory
Week 8	Inventory
Week 9	Income Statement
Week 10	Income Statement
Week 11	Income Statement
Week 12	Bank Statement Reconciliation
Week 13	Bank Statement Reconciliation
Week 14	Accounting for Debtors
Week 15	Final Exam

Learning and Teaching Resources

مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	ملزمة محاسبة متوسطة	Yes
Recommended Texts	محاسبة متوسطة في إدارة الاعمال – طلال الجاوي الدكتور حيدر المسعودي	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.				

د. زين العابدين
رئيس قسم إدارة الأعمال

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

مدرس المادة
م.م وسام توري

مسؤولية وحدة الجودة كلية
الإدارة والاقتصاد
م.م وفاء سعيد حسن