

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
معلومات المادة الدراسية				
Module Title	Accounting principles		Module Delivery	
Module Type	B		☒ Theory ☒ Lecture ☒ Lab ☒ Tutorial ☐ Practical ☒ Seminar	
Module Code	BF1102			
ECTS Credits	7			
SWL (hr/sem)	175			
Module Level	1	Semester of Delivery		1
Administering Department	Finance and Banking	College	Shatt al-Arab University, College of Administration and Economics	
Module	Ahmed Assmiel		e-mail	ahmedassmiel@sa-uc.edu.iq
Module Leader's Acad. Title	Assistant Teacher		Module Leader's Qualification	Assistant Teacher
Module Tutor	Ahmed Assmiel		e-mail	ahmedassmiel@sa-uc.edu.iq
Peer Reviewer Name	Dr. Rafid Abdul Jalil Alhassen		e-mail	rafid.abduljalil@sa-uc.edu.iq
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 Providing the student with the most important principles and basics of accounting. -2- Providing the student with how to work in accounting. 3. The graduate gains knowledge in the accounting profession. 4 Develop and enhance administrative skills in the field of accounting principles
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	As for the cognitive goals. -1- Enabling the student to obtain knowledge of accounting principles management. -2- Introducing the student to how to develop and improve his personal information. -3 The student acquires knowledge in the art of accounting calculation process. -4- Enabling the student to develop his skills in a dynamic work environment. 5- Enabling the student to employ his scientific abilities in working in the field of accounting. -6- The student gains knowledge on how to solve financial accounting problems. B. The program's skill objectives: B1 - Scientific skills B2 - Leadership Skills B3- Skills in administrative work challenges
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 = 50 = SSWL - (Exam hrs) = 47 = 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.

Student Workload (SWL) الحمل الدراسي للطالب محسوب ل15 اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	78	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب اسبوعا	7
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	97	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
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)	7	
	Assignments	1	10% (10)	7	
	Seminars	1	10% (10)	7	
	Report	1	10% (10)	7	
Summative assessment	Midterm Exam	2hr	10% (10)	7	
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100)		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
Week	Material Covered
Week 1	The history and origins of accounting
Week 2	Types of accounting
Week 3	Accounting documents
Week 4	Single constraint theory
Week 5	Double entry theory
Week 6	Double entry theory
Week 7	Midterm Exam
Week 8	Double Entry Theory Exercises and Activities
Week 9	Types of accounting entries
Week 10	Budget method
Week 11	Budget method exercises and activities
Week 12	Accounting records
Week 13	General ledger record
Week 14	Arbitrage balance
Week 15	Modern trends in accounting (use of technology in accounting - sustainable accounting)
Week 16	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	Headway plus	Yes
Recommended Texts	Professor Dr. Safaa Ahmed Al-Ani and Dr. Hakim Hamoudi Al-Saedi	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.				



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

