MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية				
Module Title	**Principles of Accounting**		**Module Delivery**	
Module Type	**B**		☐ Theory ☒ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	**BA1203**			
ECTS Credits	**6**			
SWL (hr/sem)	**150**			
Module Level	1	**Semester of Delivery**	1	
Administering Department	Business Administration	**College**	SAUC	
Module Tutor	Asst. Lecturer Wisam Noori	**e-mail**	wissam.noory@sa-uc.edu.iq	
Module Leader's Acad. Title	Asst Lecturer	**Module Leader's Qualification**	Master's	
Module Tutor	Wisam Noori	**e-mail**	wissam.noory@sa-uc.edu.iq	
Peer Reviewer Name	Asst Lecturer Jawad Kadum Hasan	**e-mail**	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. Providing the student with the most important principles and basics of accounting. 2. Provide the student with how to work in accounting 3. The graduate acquires knowledge in the accounting job 4. Developing administrative skills in the field of accounting principles 5. The graduate's acquisition of teaching and learning skill sin the field of accounting
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. The student should be able to distinguish between receipts and payments and the two basics: cash basis and accrual basis. 2. The student should be able to understand the meaning of financial operations, internal and external financing operations, and revenue operations. 3. Enabling the student to obtain knowledge related to managing accounting principles 4. The student should gain knowledge in the art of accounting calculation 5. Enabling the student to develop his skills in a dynamic work environment 6. Enabling the student to employ his scientific abilities in working in the field of accounting 7. The student should gain knowledge in how to solve financial problems for accounting 8. The most important outcomes of personal withdrawals: A clear understanding of the meaning of personal withdrawals as a withdrawal of money or assets by the owner for personal purposes and not for the company's purposes. And understanding how withdrawals affect the company's profitability in the short and long term. And the impact of withdrawals on the financial statements and realizing that withdrawals lead to a reduction in the owner's capital and appear in the income and loss statement and the balance sheet. 9. One of the most important outcomes of studying revenue expenses is to enable the student to understand their important role in the financial decision-making process, improve his ability to interpret financial statements, and participate in improving the financial performance of companies. And a precise understanding of revenue expenses and distinguishing them from capital expenses. Knowing that revenue expenses are those that are consumed during the current accounting period and do not contribute to increasing the company's fixed assets. Revenue expenses. 10. It includes studying how to record and evaluate the goods that companies purchase for the purpose of reselling. After studying this topic, the student should be able to: Clearly understand the meaning of goods and their different types (ready-to-sell goods, raw materials, working materials). And know the difference between the periodic inventory system and the perpetual inventory system, and how to apply each of them. And the cost of goods sold: Understanding the concept of the cost of goods sold and how to calculate it. 11. Learning outcomes for sales returns, as this topic aims to understand how to deal with goods returned by customers. After studying this topic, the student should be able to: Define returns: Clearly understand the meaning of sales returns and the reasons for their occurrence. Types of returns: Know the different types of returns (defective goods, unwanted goods, invoice error). Impact of returns on financial

	statements: Understand the impact of returns on sales revenue, cost of goods sold, and profits. 12. One of the most important learning outcomes is a clear understanding of the meaning of discounts and their different types (trade discount, cash discount, volume discount). After studying the topic of discounts, the student should be able to understand the importance of discounts in business transactions, how to deal with them in accounting, and analyze them to evaluate their impact on profits and make appropriate decisions. 13. Cost of goods sold is one of the most important concepts in commercial accounting, and it represents the total cost of goods sold during a specific accounting period. After studying this topic, after studying the topic of cost of goods sold, the student should be able to understand the importance of this concept in accounting, calculate it accurately, and analyze it to evaluate the company's performance and make appropriate decisions.
Indicative Contents المحتويات الإرشادية	The instructional content includes the following. 1. Understand how withdrawals affect the company's profitability in the short and long term. The impact of withdrawals on the financial statements and realize that withdrawals lead to a reduction in the owner's capital and appear in the income and loss statement and balance sheet. [SSWL=8 hrs] 2. Understand its important role in the financial decision-making process, improve his ability to interpret financial statements, and participate in improving the financial performance of companies. And a clear understanding of revenue expenses and distinguishing them from capital expenses. Knowing that revenue expenses are those that are consumed during the current accounting period and do not contribute to increasing the company's fixed assets. Revenue expenses. [SSWL=8 hrs] 3. A clear understanding of the meaning of goods and their different types (ready-made goods for sale, raw materials, working materials). And knowing the difference between the periodic inventory system and the perpetual inventory system, and how to apply each of them. And the cost of goods sold: Understand the concept of the cost of goods sold and how to calculate it. [SSWL=8 hrs] 4. Understand how to deal with goods returned by customers. After studying this topic, the student should be able to: Define returns: Clearly understand the meaning of sales returns and the reasons for their occurrence. Types of returns: Know the different types of returns (defective goods, unwanted goods, invoice error). Impact of returns on financial statements: Understand the impact of returns on sales revenue, cost of goods sold, and profits. [SSWL=8 hrs] 5. Understand the importance of discounts in business transactions, how to deal with them in accounting, and analyze them to assess their impact on profits and make appropriate decisions. [SSWL=12 hrs] 6. Cost of goods sold is one of the most important concepts in commercial accounting, and it represents the total cost of goods sold during a specific accounting period. After studying this topic, after studying the topic of cost of goods sold, the student should be able to understand the importance of this concept in accounting, calculate it accurately, and analyze it to evaluate the company's performance and make appropriate decisions. [SSWL=16 hrs] Total hours = 63 = SSWL – (probationary hours) = 63 – 3 = 60 hours (schedule hours × 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. Use lectures prepared in advance by the teacher. 2. Use modern projectors. 3. Homework. 4. The method of reports and studies. 5. Dividing students into groups for discussion. 6. Holding lectures on the Internet on classroom programs, FCC)

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**150**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	1	10% (10)	8	LO #3, #4
	Assignments	1	10% (10)	continuous	All
	Seminars	1	10% (10)	continuous	All
	Report	1	10% (10)	12	LO #3,#4 #-#11
Summative assessment	**Midterm Exam**	2hr	10% (10)	7	LO #3 ,#4,#5,#6
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Trade Discount
Week 2	Cash Discount
Week 3	Quantitative Discount
Week 4	Short-Term Loans
Week 5	Long-Term Loans
Week 6	Finishing Accounts for Industrial Companies
Week 7	Midterm Exam
Week 8	Finishing Accounts for Industrial Companies
Week 9	Finishing Accounts for Commercial Companies
Week 10	Trial Balance
Week 11	Balance Sheet and Statement of Financial Position
Week 12	Income Statement Equations
Week 13	One-Step Income Statement
Week 14	One-Step Income Statement
Week 15	Multi-Step Income Statement
Week 16	Final Exam

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	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	Principles of Financial Accounting 2009 Dr. Nizar Falih Al-Baldawi - Dr. Radwan Helwa Hanan Fundamentals of Accounting Knowledge / 2007 Prof. Talal Al-Jajawi + Dr. Rayan Naoum and others	Yes
Recommended Texts	Principles of Financial Accounting 2018 / Prof. Safaa Ahmed Al-Ani - Eng. Hakim Al-Saadi	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: Decimal points above or below 0.5 will be rounded to the full mark above or below (for example, a score of 54.5 will be rounded to 55, while a score of 54.4 will be rounded to 54. The university has a zero-tolerance policy of "near-success failures", so the only modification to the marks awarded by the original correctors will be the automatic rounding shown above.

مدرس المادة
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د. زين العابدين
رئيس قسم ادارة الاعمال

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م. م وفاء سعيد حسن