

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Fundamentals of Accounting		Module Delivery
Module Type	B		☒ Theory ☐ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar
Module Code	BA1103		
ECTS Credits	6		
SWL (hr/sem)	150		
Module Level	1	Semester of Delivery	
Administering Department	Business Administration	College	SAUC
Module Tutor	Wisam Noori		e-mail
Module Leader's Acad. Title	Asst. Lecturer	Module Leader's Qualification	MBA
Module Tutor	Wisam Noori		e-mail
Peer Reviewer Name	Asst. Lecturer	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. To familiarize the student with the concept of accounting and its objectives at the level of the establishment and the national level 2. The student should be able to register in the accounting records and prepare the final accounts. 3. The student should be able to distinguish between receipts and payments, and the two bases are the cash basis and the accrual basis. 4. The student should be able to understand the meaning of financial operations, internal and external financing operations and revenue operations. 5. Familiarize the student with the types of accounting records approved by law and other ancillary records. 6. Enables the student to separate fixed assets from variable or current assets. 7. It enables the student to identify the basis of registration according to the theory of double entry or single entry. 8. Enable the student to obtain knowledge of accounting principles management 9. Introducing the student to how to develop his self-information 10. The student acquires knowledge in the art of accounting calculation 11. Enable the student to develop his skills in a dynamic work environment 12. Enable the student to employ his scientific abilities in working in the field of accounting 13. The student acquires knowledge in how to solve financial problems for accounting
Indicative Contents المحتويات الإرشادية	<u>The instructional content includes the following.</u> The concept of accounting and its objectives, accounting fields and beneficiaries, the accounting cycle [SSWL=4 hrs] Accounting assumptions, principles and determinants [SSWL=4 hrs] Types of companies by ownership companies of persons, money companies, joint stock companies and the nature of industrial service activity [SSWL=4 hrs] Analysis of financial operations using single entry and simple and compound double entry [SSWL=4 hrs] Equivalency method for balance sheet of assets, liabilities and equity [SSWL=4 hrs] Recording and posting financial operations - double entry method - accounting cycle explanation [SSWL=4 hrs] Journal log [SSWL=4 hrs] Register in the ledger [SSWL=4 hrs]

	Capital Formation / Increase and Decrease and Withdrawals [SSWL=4 hrs] Loans and their interest received, entries and repaid within the specified period [SSWL=4 hrs] Revenue and Capital Expenditure [SSWL=4 hrs] Procurement accounting with all details [SSWL=4 hrs] Sales accounting with all its details [SSWL=4 hrs] Miscellaneous discount [SSWL=4 hrs] Total hours = 63 = SSWL – (probationary hours) = 63 – 3 = 60 hours (schedule hours × 15 weeks)
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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 للطلاب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	63	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	87	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب 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 #1, #2 and #10, #11
	Assignments	1	10% (10)	continuous	LO #3, #4 and #6, #7
	Seminars	1	10% (10)	continuous	All
	Report	1	10% (10)	12	LO #5, #8 and #10
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المناهج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to financial accounting (accounting concept and objectives, accounting fields and beneficiaries, accounting cycle)
Week 2	A look at accounting concepts, principles, assumptions and determinants
Week 3	Types of companies by ownership and nature of activity
Week 4	Analysis of financial operations
Week 5	Budget Equation Method
Week 6	Recording and posting financial operations - double entry method - explanation of the accounting cycle
Week 7	Midterm Exam
Week 8	Register for the journal
Week 9	Register in the ledger register
Week 10	Capital Formation / Increase, Reduction and Withdrawals
Week 11	Loans and their interest
Week 12	Revenue and capital expenditures
Week 13	Procurement accounting with all its details
Week 14	Sales accounting with all its details
Week 15	Discount of all kinds
Week 16	Final Exam
Delivery Plan (Weekly Lab. Syllabus) المناهج 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 مدرس المادة
	B - Very Good	جيد جدا	80 - 89	Above average with some errors م.م وسام ثوري
	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 م.م وفاء سعيد حسن
Fail Group (0 – 49)	FX – Fail	راسب (فقد 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.