MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="6">Module Information</th></tr>
<tr><td>Module Title</td><td colspan="2">FUNDAMENTALS ACCOUNTING IN ENGLISH</td><td colspan="3">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="2">C</td><td colspan="3" rowspan="4">☒ Theory
☒ Lecture
☐ Lab
☒Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="2">AC2103</td></tr>
<tr><td>ECTS Credits</td><td colspan="2">4</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="2">100</td></tr>
<tr><td colspan="2">Module Level</td><td>2</td><td colspan="2">Semester of Delivery</td><td>2</td></tr>
<tr><td colspan="2">Accounting Department</td><td>Accounting Department</td><td>College</td><td colspan="2">UOMM</td></tr>
<tr><td>Module Leader</td><td colspan="2">Dr. Majed Ahmed Mohammed</td><td>e-mail</td><td colspan="2">majid59@sa-uc.edu.iq</td></tr>
<tr><td colspan="2">Module Leader's Acad. Title</td><td>Lecturer</td><td colspan="2">Module Leader's Qualification</td><td>Ph.D.</td></tr>
<tr><td>Module Tutor</td><td colspan="2">Dr. Majed Ahmed Mohammed</td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td>Peer Reviewer Name</td><td colspan="2"></td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td colspan="2">Scientific Committee Approval Date</td><td>2025-9-1</td><td colspan="2">Version Number</td><td></td></tr>
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<tr><th colspan="4">Relation with other Modules</th></tr>
<tr><td>Prerequisite module</td><td>Financial accounting1</td><td>Semester</td><td></td></tr>
<tr><td>Co-requisites module</td><td>Intermediate Accounting Fundamentals</td><td>Semester</td><td></td></tr>
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Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	This course aims to teach the student the accounting treatments for a range of important accounting topics in English.
Module Learning Outcomes	Learning Outcomes Knowledge and understandingKnowledge & Understanding: Understanding the basics of accounting in English and regulatory systems. mental skillsCognitive Skills: Analyzing and classifying financial transactions correctly in English Practical and professional skillsPractical & Professional Skills: Preparing financial books and accounting records in English General skillsTransferable Skills: Using computers and spreadsheets to document transactions and improving their ability to work in an integrated manner in preparing financial reports.
Indicative Contents	The instructional content includes the following. **Part A – Class Lecture** 8. Accounting is defined as an information system. [SSWL = 10 hrs] 9. Accounting for fixed assets 10. Extinction, methods of recording extinction 11. Methods of calculating depreciation, justifications for using each method of depreciation. [SSWL = 10 hrs] 12. A brief overview of inventory management methods, recording methods, and types of inventory counts. [SSWL = 6 hrs] 13. Explanation of the first-in, first-out (FIFO) method, the last-in, first-out (LIFO) method, and the weighted average method. [SSWL = 8 hrs] 14. Debtors [SSWL = 12 hrs]

	Accounting for investments in securities (stocks)[SSWL = 12 hrs] 1. Accounting for investment in securities and bonds**[SSWL = 4 hrs]** 2. Practical cases on common stocks and preferred stocks **[SSWL = 4 hrs]** 3. Practical exercises covering integrated topics such as the income statement and the balance sheet. 4. [SSWL = 6 hrs] 5. Comprehensive practical examples of business notices and financial statements [SSWL = 6 hrs] **Total hours** 98 hours (SSWL) **note**Part of the hours can be allocated to exams and practical assessments according to the university system. Total hrs = 98 = SSWL - (Exam hrs) = 98- 3 = 95 hrs (Time table hrs x 15 weeks)

Learning and Teaching Strategies	
Strategies	The teaching and learning strategies for the English-language Financial Accounting course aim to foster active student participation in the learning process, with a focus on developing their critical thinking skills. This is achieved through interactive classrooms where students are encouraged to participate in discussions and solve practical problems related to financial accounting procedures. Case studies and practical exercises are also used to apply theoretical knowledge practically, including preparing journal entries, accounting records, closing accounts, and financial reports. This strategy also includes analyzing and discussing the accounting procedures used in the system.
	The accounting in general, which provides students with a comprehensive practical understanding of accounting processes and how to apply them correctly.

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem)	43	**Structured SWL (h/w)** Student's regular weekly study load	6
Unstructured SWL (h/sem)	57	**Unstructured SWL (h/w)** Irregular weekly study load for the student	7
Total SWL (h/sem)	100		

Module Evaluation					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment Formative assessment	**Quizzes**	4	0% (20)2	4, 7, 10, 13	LO #2, #3, #4. LO #4, #5, LO #6 #7 LO #8 #9
	Online Assignments	2	5% (5)	Continuous	LO #3, #4 and #6, #7
	Onsite Assignments	1	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
Summative	**Midterm Exam**	hr1	10% (10)	7	LO #1 - #7
assessment Summary assessment	**Final Exam**	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	Accounting for fixed assets
Week 2	Applications
Week 3	Accounting for depreciation
Week 4	Applications
Week 5	Inventory evaluation
Week 6	**Inventory valuation methods**
Week 7	Applications
Week 8	First exam
Week 9	Debtors
Week 10	Applications
Week 11	Accounting for equity investments
Week 12	Applications
Week 13	Accounting for Bond Investments
Week 14	Applications
Week 15	**Second exam**
Week 16	

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

Learning and Teaching Resources		
Learning and teaching resources		
	Text	Available in the Library?
Required Texts	**Intermediate accounting, 18th edition, Kiso, Jerry J. Weygandt, Terry D. Warfield**	Yes
Recommended Texts	**Introduction to financial accounting, Henry Dauderies David Annand, 2017**	Yes

Grading Scheme Staircase diagram				
Group	**Grade**	Appreciation	**Marks %**	**Definition**
Success Group (50 -)001	**A** -Excellent	privilege	90 - 100	Outstanding Performance
	B -Very Good	very good	80 - 89	Above average with some errors
	C –Good	good	70 - 79	Sound works with notable errors
	D -Satisfactory	middle	60-69	Fair but with major shortcomings
	E -Sufficient	acceptable	50-59	Work meets minimum criteria
Fail Group (0 –)94	**FX** –Fail	Sediment under processing	(45-)94	More work required but credit awarded
	F –Fail	Ras B	(0-)44	Considerable amount of work required

Note: Decimals greater than or less than [a certain value] will be rounded up. 0.5 to the highest or lowest mark (for example, a mark of 54.5 will be rounded to 55, while a mark of 54.4 will be rounded to 54). The university has a zero-tolerance policy for "marks close to passing or failing," so the only adjustment to the marks awarded by the original examiner will be the automatic rounding described above.

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
م.د ماجد أحمد محمد

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

مسؤولة وحدة الجودة كلية الادارة والاقتصاد
م. م وفاء سعيد حسن