MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
Module Title	ACCOUNTING IN ENGLISH	Module Delivery	
Module Type	Core	☒ Theory ☒ Lecture ☐ Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	AC2203		
ECTS Credits	5		
SWL (hr/sem)	125		
Module Level	2	Semester of Delivery	2
Accounting Department	Accounting	College	Shatt Al Arab University, College of Administration and Economics
Module Leader	Dr. Majed Ahmed Mohammed	e-mail	majid59@sa-uc.edu.iq
Module Leader's Acad. Title	Assistant teacher	Module Leader's Qualification	Ph.D.
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	2025-9-1	Version Number	

Relation with other Modules			
Prerequisites Unit	Intermediate Accounting 1	semester	
Common Requirements Unit	Cost accounting2+ Corporate Accounting	semester	

Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives Course Objectives	1. **Understanding the basics**: To understand the basic principles of accounting in the oil industry. 2. **Financial data analysis**The ability to analyze the financial data of oil companies. 3. **Applying international standards**Understanding how to apply international accounting standards in the oil sector. 4. **Performance evaluation**The ability to evaluate the financial performance of oil companies. 5. Cost Management: Learn how to manage production and operating costs in the oil industry.
Module Learning Outcomes Learning outcomes for the subject	1- Preparing and analyzing financial statements: The student must prepare and analyze financial statements, such as the income statement, balance sheet, and cash flow statement, to understand the financial position of companies. Developing problem-solving skills in accounting: The student should be_2 able to use critical thinking to solve complex accounting problems and .make informed financial decisions 3. Addressing ethical and professional issues: The student must acquire the ability to deal with ethical and professional issues in the accounting work environment.
1Indicative Contents Guideline Contents	The guiding content of study materials is the outline intended to direct and plan ...the educational process. This content generally includes Educational objectives Key concepts Course of Study Educational materials Educational activities Assessment methods Academic guidelines These materials serve as a roadmap to help both teachers and students understand the progress of the course material and ensure the achievement of the desired .educational objectives Total hours: 175= SSWL- (exam hours) = 172-3-50 hours (timetable hours × 15 weeks).

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Learning and teaching strategies • Using lectures prepared in advance by the teacher • Using projectorsModern WajforHome • .Divide the students into groups for discussion

Student Workload (SWL) .The student's academic workload is calculated for 15 weeks			
Structured SWL (h/sem) Regular academic workload for the student during the semester	**48**	**Structured SWL (h/w)** Student's regular weekly study load	**6**
Unstructured SWL (h/sem) Irregular student workload during the semester	**77**	**Unstructured SWL (h/w)** Irregular weekly study load for the student	**7**
Total SWL (h/sem) The student's total academic workload during the semester	125		

Module Evaluation Course Material Assessment					
	As	**Time/Number**	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	1	10% (10)	4	LO:1,2,10,11
	Assignments	1	10% (10)	4	LO:3,4,6,7
	Projects /Lab.	-	-	-	-
	Report	1	10% (10)	4	LO:5,8,10
Summative assessment	**Midterm Exam**	1hr	10% (10)	7	LO:1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment		100% (100 Marks)		-	-

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
Week	**covered materials**
Week 1	Identifying the main inventory tabs
Week 2	Determining the cost of inventory
Week 3	Items included in the inventory
Week 4	Calculating the cost of ending inventory and goods sold
Week 5	Practical cases
Week 6	The first-in, first-out (FIFO) method, the weighted average method, and the last-in, first-out (LIFO) method have been cancelled.
Week 7	Comparing the cost of ending inventory with net realizable value and recording the adjusting entries
Week 8	Accounting treatment for recording fixed assets and related expenses
Week 9	Practical cases
Week 10	Accounting procedures for purchasing fixed assets in groups
Week Eleven	Determining the accounting treatment based on whether the transaction has a material impact or not.
Week Twelve	Practical cases
Week 13	Determining methods for calculating depreciation
Week Fourteen	Accounting treatments for fixed assets and their depreciation
Week fifteen	Accounting for investments

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
Week	**covered materials**
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Is it available in ?the library**
Required texts	Al-Jajawi Talal Muhammad Ali and Al-Masoudi Haider _1 .Ali, Intermediate Financial Accounting 2018 Al-Hayali, Walid Naji, Intermediate Accounting, Denmark, _2 2007	Yes
Recommended texts		Yes
Websites		

Grading Scheme

Grade chart

group	Grade	Appreciation	% Signs	Definition
Success Group -50) (100	**A** -Excellent	privilege	100-90	.Outstanding performance
	B -Very Good	very good	89-80	.Above average with some errors
	C -Good	good	79-70	Good work with some noticeable .errors
	D -Satisfactory	middle	- 6069	Acceptable, but it has major .flaws
	E -Sufficient	acceptable	- 5059	The work meets minimum .standards
sedimentation group (49-0)	**FX** –Fail	Sediment (under (processing	(49-45)	More work is required, but the .award has been given
	F –Fail	Precipitate	(44-0)	.A great deal of work is 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.

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
م.د. ماجد أحمد محمد

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