

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principles of Accounting</b>		Module Delivery
Module Type	<b>Core learning activity</b>		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input checked="" type="checkbox"/> LSeminar
Module Code	<b>EOG 1102</b>		
ECTS Credits	<b>7</b>		
SWL (hr/sem)	<b>175</b>		
Module Level	UGI	Semester of Delivery	
Administering Department	EOG	College	CIMOG
Module Leader	Name: Fawziah Hussein	e-mail	E-mail : Fawziah.al-helaly@uowa.edu.iq
Module Leader's Acad. Title	Ass. Lec	Module Leader's Qualification	MSc.
Module Tutor	Name (if available)	e-mail	E-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	To introduce the most important aspects of teaching the Principles of Accounting to students in terms of partial and comprehensive theory.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	<p>A- Knowledge and understanding</p> <p>1- The student is introduced to the accounting principles , assumptions and constraints .</p> <p>2- The student is introduced to the accounting equation and accounting cycle</p> <p>3- The student is introduced how to record the business transactions.</p> <p>4- The student is introduced how to posting the transactions to the general ledger .</p> <p>5- The student is introduced how to prepare the trail balance at the end of each month .</p> <p>6- The student is introduced how to correct the accounting errors .</p>

<p><b>Indicative Contents</b> المحتويات الإرشادية</p>	<p>principles of Accounting Course Guidelines:</p> <p>1. Introduction to Accounting Definition of Accounting: Definition and importance of accounting as a decision-making tool. Objectives of Accounting: How to record and report financial information. Main users of accounting information: Investors, management, and government.</p> <p>2. Accounting Equation Basic accounting equation: Assets = Liabilities + Owners' Equity. Assets, Liabilities, and Owners' Equity: Definitions and examples. The impact of financial transactions on the accounting equation.</p> <p>3. Accounting Cycle Analysis and recording of transactions: Accounting documents, notes, and books. Accounting entries: How to post transactions to the general ledger. Accounting adjustments: Preparing adjusting entries to ensure the correctness of balances.</p> <p>4. Financial Statements Income Statement: Explain how to prepare the income statement to account for profit and loss. Balance Sheet: Calculate assets, liabilities, and owner's equity. Cash Flow Statement: Analyze cash flows in and out of a company. Other financial reports: Reports such as the statement of changes in owner's equity.</p> <p>5. Accounting Systems Double-entry systems: Record each transaction with a debit and a credit. Accounting Book and Record: How to organize accounts within the accounting system. Preparing the trial balance: Verifying the accuracy of accounting through the trial balance.</p> <p>6. Settlement and Closing Procedures Accounting adjustments: Preparing the settlement entries at the end of the accounting period. Closing procedures: Closing the temporary accounts (revenues and expenses) and preparing the final accounts. Post-closing trial balance: Ensuring that the accounts are balanced after the period is closed.</p> <p>7. Types of accounting accounts Assets: Current and fixed (such as cash, inventory, and equipment). Liabilities: Current and non-current (such as short-term and long-term debt). Equity: Capital and retained earnings.</p> <p>8. Financial reports and financial analysis Financial statement analysis: Using financial ratios to analyze financial performance. Profitability, liquidity, and efficiency ratios: such as the current liquidity ratio and the net profit ratio. Making decisions based on financial analysis.</p> <p>9. Practical applications Actual accounting recording of operations: Through exercises and projects. Preparing complete financial reports: Practical applications include preparing all financial state</p>
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<p><b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>1- Subject-specific skills 2- Theoretical aspect 3- Graphical forms 4- Quantitative and measurement methods 5- Elasticity of demand and supply</p>

Student Workload (SWL)			
الحمل الدراسي للطلاب محسوب ل ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطلاب خلال الفصل	62	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطلاب أسبوعيا	4
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطلاب خلال الفصل	113	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطلاب أسبوعيا	7
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطلاب خلال الفصل	175		

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	1	10% (10)	10	All
	<b>Assignments</b>	1	10% (10)	Continuous	All
	<b>Seminars</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	10% (10)	13	All
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	All
	<b>Final Exam</b>	2hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
	Material Covered
<b>Week 1</b>	Introduction To Accounting
<b>Week 2</b>	Accounting Cycle and accounting equation
<b>Week 3</b>	Generally Accepted Accounting principles (GAAP)
<b>Week 4</b>	Analyzing and recording transactions
<b>Week 5</b>	Analyzing and recording transactions
<b>Week 6</b>	Analyzing and recording transactions
<b>Week 7</b>	Posting transactions
<b>Week 8</b>	Posting transactions
<b>Week 9</b>	Trail balance
<b>Week 10</b>	Trail balance
<b>Week 11</b>	Trail balance
<b>Week 12</b>	Accounting errors

<b>Week 13</b>	Accounting errors
<b>Week 14</b>	Accounting errors
<b>Week 15</b>	<b>Preparatory week before the final Exam</b>

<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	<b>Material Covered</b>
<b>Week 1</b>	None
<b>Week 2</b>	None
<b>Week 3</b>	None
<b>Week 4</b>	None
<b>Week 5</b>	None
<b>Week 6</b>	None
<b>Week 7</b>	None

<b>Learning and Teaching Resources</b> مصادر التعلم والتدريس		
	<b>Text</b>	<b>Available in the Library?</b>
<b>Required Texts</b>	Accounting by Fatima Jassin Alsaad , Fayhaa A. Mahmood . فؤاد سليمان زكو ، مقداد احمد الجليلي ، محمد طاهر الشاوي.	Yes
<b>Recommended Texts</b>		No
<b>Websites</b>		

<b>Grading Scheme</b> مخطط الدرجات				
<b>Group</b>	<b>Grade</b>	<b>التقدير</b>	<b>Marks %</b>	<b>Definition</b>
<b>Success Group (50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	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.