MODULE DESCRIPTION FORM

Study material a description model

| Module Information<br>Study Material information | | | | | |
|---|---|---|---|---|---|
| **Module Title** | Principles of Accounting | | **Module Delivery** | | |
| **Module Type** | **Core** | | ☒ **Theory**<br>**Lecture**<br>**Lab** ☐<br>☒ **Tutorial**<br>**Practical** ☐<br>**Seminar** ☐ | | |
| **Module Code** | **TCH122** | | | | |
| **ECTS Credits** | **9** | | | | |
| **SWL (hr/sem)** | **225** | | | | |
| **Module Level** | 1 | | **Semester of Delivery** | 1 | |
| **Administering Department** | Financial and banking technologies | | **College** | Hawija Technical College | |
| **Module Leader** | Wissam Sami Jabbar | | **e-mail** | | |
| **Module Leader's Acad. Title** | assistant professor | | **Module Leader's Qualification** | PhD | |
| **Module Tutor** | | | **e-mail** | | |
| **Peer Reviewer Name** | | | **e-mail** | | |
| **Scientific Committee ApprovalDate** | | | **Version Number** | | |

| Relation with other Modules<br>Relationship with other study subjects | | | |
|---|---|---|---|
| **Prerequisite module** | None | **Semester** | |
| **Co-requisites module** | None | **Semester** | |

| Module Aims, Learning Outcomes and Indicative Contents<br>guidance Course objectives, learning outcomes, and content | |
|---|---|
| **Module Aims**<br><br>Course objectives | -1 To enable the student to understand what accounting is, the business environment, the basic functions of accounting, and the .users of accounting information<br>-2 accounting cycle, recording, Enabling the student to understand the .posting, and balancing accounts<br>-3 Enabling the student to understand how to handle the rise and fall .of capital<br>-4 The student should be able to handle all purchasing and sales .processes and their returns |
| **Module Learning Outcomes**<br><br>Learning outcomes for the subject | -1 .Knowledge and understanding<br>-2 Knowing what accounting is, how to deal in the market (buying and selling), how to discount, and how to calculate the cost of goods .sold<br>-3 d methods of Knowing how to handle personal withdrawals an .processing them, in addition to how to make accounting entries<br>-4 . Understanding how companies are accounted for |
| **Indicative Contents**<br><br>Guidelines | .The instructional content includes the following<br><br>-1 accounting principles, Developing students' abilities to understand .foundations, and assumptions<br>-2 Increasing the general culture and intelligence level of college students in .learning the language of finance and business<br>-3 Students acquire skills |

| Learning and Teaching Strategies<br>Learning and teaching strategies | |
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| **Strategies** | .Explain all the information to the students in detail - 1<br>Continuous communication with students, including providing a safe -2<br>.learning environment<br>understanding through direct questions Ensuring students' knowledge and -3<br>.and tests<br>Activating cooperative learning among students to increase the ability to -4<br>. understand others<br>Live online lectures -5<br>.Assignments and exercises -6 |

| Student Workload (SWL)<br>workload Student's academic | | | |
|---|---|---|---|
| **Structured SWL (h/sem)**<br>Regular academic workload for the student during the semester | 93 | **Structured SWL (h/w)**<br>Regular weekly study load for the student | 6 |
| **Unstructured SWL (h/sem)**<br>Irregular student workload during the semester | 132 | **Unstructured SWL (h/w)**<br>Irregular weekly study load for the student | 3 |

| Total SWL (h/sem)<br>The student's total academic workload during the semester | 225 |
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| Module Evaluation<br>Course Material Assessment | | | | | |
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| | | **Time/Number** | **Weight (Marks)** | **Week Due** | **Relevant Learning Outcome** |
| **Formative assessment** | **Quizzes** | 6 | 15% (15) | 4, 5, 6, 7, 8, 9 | |
| | **Assignments** | 1 | 5% (5) | 4 | |
| | **Projects/lab** | | | | |
| | **Report** | | | | |
| **Summativ** | **Midterm Exam** | 1hr | 20% (20) | 12 | |

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| **e assessmen t** | **Final Exam** | 3hr | 60% (60) | 60 | |
| **Total assessment** | | | 100% (100 Marks) | %100 | |

| **Delivery Plan (Weekly Syllabus)**<br>Weekly theoretical curriculum | |
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| | **Material Covered** |
| **Week 1** | The concept of accounting, the evolution of accounting, the importance of accounting and its management, the relationship of relationship to other sciences, the relationship of accounting to .accounting to economics, and the relationship of accounting to law |
| **Week 2** | Branches of accounting, accounting information systems, users of accounting information |
| **Week 3 - 4** | –Legal requirements for books –Ledger –Journal –Types of accounting books used Double entry. The –Single entry –Documents, their types, and methods of recording in books .entry bookkeeping theory-balance sheet as a basis for the double |
| **Week 5** | pital reduction, capital increaserelated operations: capital formation, ca-Capital |
| **Week 6** | Transactions related to personal withdrawals, cash withdrawals, merchandise withdrawals, and . withdrawals of other assets |
| **Week 7** | . Loan operations and their interest rates |
| **Week 8-9** | Expenses and their types (revenue and capital expenses and how to differentiate between them purchase of fixed assets, sale and exchange of fixed assets, –types of revenue expenses – (merchandise transactions |
| **Week 10** | allowances Procurement procedures, returns, and |
| **Week 11** | Sales operations, sales returns, and sales allowances |
| **Week 12** | .Trial balance, trial balance planning, types of trial balance |
| **Week 13** | monthly exam |
| **Week 14** | Correcting accounting errors: the short method, the long method |
| **Week 15** | accounts, trading account, profit and loss account, balance sheet Final |
| **Week 16** | **The week of final Exam** |

| Delivery Plan (Weekly Lab. Syllabus)<br>Weekly laboratory schedule | |
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| | **Material Covered** |
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| Learning and Teaching Resources<br>Learning and teaching resources | | |
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| | **Text** | **Available in the Library?** |
| **Required Texts** | 2018 –Saadi -Ani and Al-Al | Yes |
| **Recommended Texts** | | |
| **Websites** | | |

## Grading Scheme

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| Group | Grade | Appreciation | Marks(%) | Definition |
|---|---|---|---|---|
| Success Group(50 - 100) | **A -** Excellent | Excellent | 90 - 100 | Outstanding Performance |
| | **B -** Very Good | very good | 80 - 89 | Above average with some errors |
| | **C -** Good | good | 70 - 79 | Sound work 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 – 49) | **FX Fail** | Sediment (under (processing | (45-49) | More work required but credit awarded |
| | **F Fail** | Precipitate | (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 markof 54.5 will be rounded to 55, while 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.