Principles of Accounting

<table>
<tr><td colspan="6">Module Information
information Material
Study</td></tr>
<tr><td>Module Title</td><td colspan="3">Principles of Accounting</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="3">Core</td><td colspan="2" rowspan="4">☒ Theory
Lecture
☐ Lab
☒ Tutorial
☐ Practical
☐ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="3">TCMM122</td></tr>
<tr><td>ECTS Credits</td><td colspan="3">9</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="3">225</td></tr>
<tr><td colspan="2">Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td>1</td></tr>
<tr><td colspan="2">Administering Department</td><td>Business management techniques</td><td>College</td><td colspan="2">Hawija Technical College</td></tr>
<tr><td>Module Leader</td><td colspan="2">Hassan Thabet Khalaf</td><td>e-mail</td><td colspan="2">Hassanthabit_htc@ntu.edu.iq</td></tr>
<tr><td colspan="2">Module Leader's Acad. Title</td><td>Assistant teacher</td><td colspan="2">Module Leader's Qualification</td><td>Master's</td></tr>
<tr><td>Module Tutor</td><td colspan="2"></td><td>e-mail</td><td colspan="2">Hassanthabit_htc@ntu.edu.iq</td></tr>
<tr><td colspan="2">Peer Reviewer Name</td><td></td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td colspan="2">Scientific Committee Approval Date</td><td></td><td>Version</td><td colspan="2"></td></tr>
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		Number	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

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

	.students in learning the language of finance and business 3- Students acquire skills

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

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

semester		the student	
Total SWL (h/sem) The student's total academic workload during the semester	22 5		

Module Evaluation Course Material Assessment					
		Time/Nu mber	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				
Summative assessment	Midterm Exam	1hr	20% (20)	12	
	Final Exam	3hr	60% (60)	60	
Total assessment			100% (100	100%	

	Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	The concept of accounting, the evolution of accounting, the importance of accounting and its relationship to other sciences, the relationship of accounting to management, the relationship of accounting to economics, and the relationship .of accounting to law
Week 2	Branches of accounting, accounting as an information system, users of accounting information
Week 3 -4	Types of accounting books used – Journal – Ledger – Legal requirements for books – Documents, their types, and methods of recording in books – Single entry – Double entry. The balance sheet as the basis for the double-entry .bookkeeping system
Week 5	related operations : capital formation , capital reduction , capital increase-
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 – types of revenue expenses – purchase of fixed assets , sale and (exchange of fixed assets, merchandise transactions
Week 10	Procurement procedures, returns, and allowances

Week 11	Sales operations, sales returns, and sales allowances
Week 12	. 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	Final accounts , trading account , profit and loss account, balance sheet
Week 16	The week of final Exam

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
Material Covered	

Learning and Teaching Resources Learning and teaching resources		
	Text	Available in the Library?
Required Texts	Al-Ani and Al-Saadi – 2018	Yes
Recommended Texts		
Websites		

Grading Scheme

مخطط الدرجات

Group	Grade	Appreciation	Marks(%)	Definition
Success Group(50 - 100)	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 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.