MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="6">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td colspan="2">Financial Accounting</td><td colspan="3">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="2">Core</td><td colspan="3" rowspan="4">☒ Theory
☒ Lecture
☐ Lab
☐ Tutorial
☒ Practical
☒ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="2">ACC101</td></tr>
<tr><td>ECTS Credits</td><td colspan="2">8</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="2">200</td></tr>
<tr><td>Module Level</td><td colspan="2">1</td><td colspan="2">Semester of Delivery</td><td>1</td></tr>
<tr><td>Administering Department</td><td colspan="2">Accounting</td><td>College</td><td colspan="2">Management and Economics</td></tr>
<tr><td>Module Leader</td><td colspan="2">م.م اروى صفاء</td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td>Module Leader's Acad. Title</td><td colspan="2"></td><td colspan="2">Module Leader's Qualification</td><td></td></tr>
<tr><td>Module Tutor</td><td colspan="2"></td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td>Peer Reviewer Name</td><td colspan="2"></td><td></td><td colspan="2"></td></tr>
<tr><td>Scientific Committee Approval Date</td><td colspan="2">01/1/2025</td><td>Version Number</td><td colspan="2">1.0</td></tr>
</table>

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<tr><th colspan="4">Relation with other Modules
العلاقة مع المواد الدراسية الأخرى</th></tr>
<tr><td>Prerequisite module</td><td>Yes</td><td>Semester</td><td>2</td></tr>
<tr><td>Co-requisites module</td><td>None</td><td>Semester</td><td></td></tr>
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Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. Introduction to the study of accounting and the business environment. 2. Accounting concept, objectives, principles, assumptions. 3. Double entry concept, nature of accounts, debit, credit. 4. Accounting cycle, accounting for individual projects. 5. Accounting for loans and interest, inventory, purchases, sales. 6. Accounting for expenses, revenues, capital.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Student knowledge of the concept of accounting. 2. Distinguish between accounts receivable and accounts payable. 3. Distinguish between expenses and revenues. 4. Understanding the accounting equation or capital equation. 5. Inventory and stock valuation. 6. Recording accounting entries and keeping accounting records. 7. Trial balance and income statement.
Indicative Contents المحتويات الإرشادية	Indicative content includes the following. Part A - Accounting Theory Accounting equation - Double entry theory, nature of debit and credit accounts, work and organization of accounting entries, posting accounting entries. [SSWL=١٢ hours] _Accounting Cycle, Accounting Record Keeping Principles, Transfer to the General Stadium Register. [SSWL=١٠ hours] Accounting cycle, balancing accounts, posting accounts, preparing the first trial balance. [SSWL=١٢ hrs] Revision problem classes [SSWL=6 hrs] Part B - Formation of individual projects Capital increase and decrease, personal withdrawals. [SSWL=١٢ hrs] Accounting for loans and their interest. [SSWL=١٢ hrs] Accounting for inventory, purchases, purchase expenses, and sales. [SSWL=١٣ hrs] Accounting for revenues and expenses, distinguishing between revenue and capital expenditures, and petty cash[SSWL=١٣ hrs] Total hrs = ٩٣ = SSWL - (Exam hrs) = ٩٣ - 3 = ٩٠ hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم و التعليم	
Strategies	The main strategy that will be relied upon in this chapter is interactive participation, brainstorming, thinking and reflection, working as a team, active learning, cooperative education, and quick thinking.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	٩٣	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	٦
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	١٠٧	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	٧
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**200**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	Assignments	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	Projects	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO #5, #8 and #10
Summative assessment	**Midterm Exam**	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to accounting, an idea about Arabic numerals.
Week 2	Definition of accounting, its objectives, assumptions, accounting information.
Week 3	Accounting equation, analysis of accounting operations.

Week 4	Double entry method, debit and credit rules.
Week 5	Accounting records, principles of organizing records, recording in accounting records
Week 6	Accounting cycle, deduction, balancing, preparing trial balance
Week 7	Accounting for the formation of individual projects. Capital, personal withdrawals
Week 8	Mid-term Exam + Unit-Step Forcing, Forced Response, the RLC Circuit
Week 9	Accounting for loans and their interest
Week 10	Accounting for inventory, purchases, and purchase expenses
Week 11	Sales accounting, recurring
Week 12	trade discount, cash discount, quantity discount
Week 13	Accounting for revenue and capital expenditures
Week 14	Accounting for cash on hand, petty cash
Week 15	**Accounting for debtors and bad debts**
Week 16	**Final Exam Preparation Week + Comprehensive Chapter Review**

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
Required Texts	Accounting Knowledge Basics, dr Talal Al-Jajjawi	Yes
Recommended Texts	Accounting principles, Kieso	No
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required