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="3">قراءات ومراسلات محاسبية E</td><td colspan="2">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="3">B</td><td colspan="2" rowspan="4">☒ Theory
☒ Lecture
☐ Lab
☐ Tutorial
☒ Practical
☒ Seminar</td></tr>
<tr><td>Module Code</td><td colspan="3">AC1204</td></tr>
<tr><td>ECTS Credits</td><td colspan="3">8</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="3">200</td></tr>
<tr><td colspan="2">Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td>2</td></tr>
<tr><td colspan="2">Administering Department</td><td>Accounting</td><td>College</td><td colspan="2">Management and Economics</td></tr>
<tr><td>Module Leader</td><td colspan="2">Ass.lec. Alyaa Abdaljlel Deli</td><td>e-mail</td><td colspan="2">aliaa.abed@alsafwa.edu.iq</td></tr>
<tr><td>Module Tutor</td><td colspan="2">Ass.lec. Alyaa Abdaljlel Deli</td><td>e-mail</td><td colspan="2">aliaa.abed@alsafwa.edu.iq</td></tr>
<tr><td colspan="2">Scientific Committee Approval Date</td><td>01/09/2025</td><td>Version Number</td><td colspan="2">1.0</td></tr>
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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. Introduce the student to accounting terminology, enabling them to understand and memorize it, enabling them to comprehend the terms presented and deal with them in various fields related to the specialization in administrative and accounting aspects.** **2. Introduce the student to business letters and their types.** **3. Enabling the student to write business letters of all types.**
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Student knowledge of the concept of accounting. 2. Distinguish between accounting and Financial accounting. 3. Define the importance of accounting records and the importance and objectives of financial accounting. 4. Explain important accounting terms. 5. Apply how to prepare the balance sheet and income statement.
Indicative Contents المحتويات الإرشادية	Indicative content includes the following. <u>Part A - Accounting Theory</u> Basic terms in accounting, Definition of accounting, Accounting and bookkeeping, Usefulness of accounting. [SSWL=10 hours] Types of accounting, Users of accounting information, Types of financial statements. [SSWL=10 hours] Accounting principles, Assumptions, and Constraints, Definition of Business Correspondence, The Qualities Required by a good Business Letters. [SSWL=10 hrs] Revision problem classes [SSWL=5 hrs] <u>Part B - Formation of individual projects</u> An Application on Business Letters. [SSWL=10 hrs] Enquiries Letters. [SSWL=10 hrs] Circulars Letters. [SSWL=10 hrs] Introduction to Invoicing transactions , Types of invoices =10 hrs] **Total hrs = 78 = SSWL - (Exam hrs) = 78 - 3 = 75 hr (Time table hrs x 15 weeks)**

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
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	78	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	6
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	92	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	7
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	Basic terms in accounting
Week 2	Definition of accounting
Week 3	Accounting and bookkeeping

Week 4	Usefulness of accounting
Week 5	Types of accounting
Week 6	Users of accounting information
Week 7	Types of financial statements
Week 8	Mid-term Exam + Unit-Step Forcing, Forced Response, the RLC Circuit
Week 9	Accounting principles, Assumptions, and Constraints
Week 10	Definition of Business Correspondence
Week 11	The Qualities Required by a good Business Letters
Week 12	An Application on Business Letters
Week 13	Enquiries Letters
Week 14	Circulars Letters
Week 15	Introduction to Invoicing transactions
Week 16	Types of invoices

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Accounting Principles	Yes
Recommended Texts		
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