


UNIVERSITY of WARITH ALANBIYAA COLLEGE of ADMINIDTRATION and ECONOMICS		جامعة وارث الأنبياء كلية الإدارة والاقتصاد
DEPARTMENT of ACCOUNTING		
Bachelor's degree (B.Sc.) - ACCOUNTING	2026/2025	بكالوريوس علوم في المحاسبة
دليل وصف المواد الدراسية		
معلومات المادة الدراسية		

Module Title	Accounting Readings & Corresponding		Theory	2	Lecture	-
Module Type	B	-	Lab	-	Tutorial	1
Module Code	AC1204	-	Practical	-	seminar	-
ECTS	8	-	-	-	-	-
SSWL (hr./sem)	78	-	-	-	-	-
Module Level	1	Semester of Delivery				
Administrating Department	HIBATALLA ALSAID	College	ADMINIDTRATION and ECONOMICS			
Module Leader	Mohammed Abd Ali Mohammed Al-Fattehallah	e-mail				
Module Leader Acad. Title		MODULE LEADER's qualification				
Module Tutor		e-mail				
Peer Review Name		e-mail				
Scientific Committee Approval Date	1/3/2026	Version number	1.0			
Relation with other modules						
Prerequisite module	-	Semeste r	-			
Corequisites module	-	Semeste r	-			
Module aims, learning outcomes and indicative contents						

First: Module aims

This course aims to teach the student, in English, the accounting procedures adopted in dealing with different items, starting from their definition, functions, objectives, and types of accounts, and the preparation of accounts and final statements. In addition, the student will be able to know the mechanism adopted to solve accounting problems related to bank account reconciliation, dealing with commercial goods, adjusting entries, and financial statements.

Second: learning outcomes

Studying this course provides the student with the fundamental skills of intellectual and professional accounting work and mastery over all steps of the accounting cycle, which includes the following:

- ✓ Basic concepts for preparing financial accounting
- ✓ Understanding the components of the conceptual framework of financial accounting
- ✓ Identifying the users of accounting information and preparing final statements after adjustments

Third: indicative contents

This course is important as it provides students with a starting point for understanding business concepts, their applications, and the terminology used. Through this foundation, students can analyze and measure processes.

Learning and teaching strategies

This course is important as it provides students with a starting point for understanding business concepts, their applications, and the terminology used. Through this foundation, students can analyse and measure processes.

Student workload SWL

Structured SWL (hr./sem)	48	
Unstructured USWL (hr./sem)	3	
Total SWL (hr./sem)	150	

Module evaluation

		Time/number	Weight(marks)	Week due	Relevant learning outcomes
Formative assessment	Quizzes	2	10% (10)	5,10	LO:1,2,10,11
	Onsite Assignment	2	10% (10)	4,12	LO:3,4,6,7
	Online Assignment	2	10% (10)	3,11	All
	Projects/lab.	-	-	-	-
	Report	1	10% (10)	13	LO:5,8,10
Summative assessment	Mi. Exam	2hr	10% (10)	7	LO:1-7
	Final exam.	3hr	50% (50)	16	ALL
Total assessment		100	100(100 Marks)	-	-

Delivery plan (weekly syllabus)

week	Material covered
1	Basic terms in accounting
2	Definition of accounting
3	Accounting and bookkeeping
4	Usefulness of accounting
5	Types of accounting
6	Users of accounting information
7	Types of financial statements
8	Midterm exam
9	Accounting principles, Assumptions, and Constraints
10	Definition of Business Correspondence.
11	The Qualities Required by a good Business Letters.
12	An Application on Business Letters
13	Enquiries Letters
14	Circulars Letters
15	Introduction to Invoicing transactions
16	Final exam

Delivery plan (weekly lab. syllabus)

week	Material covered
1	
2	
3	
4	
5	
6	
7	

Learning and teaching resources	مصادر التعلم والتدريسي
Required texts	BASES OF ACCOUNTING KNOWLEDGE AL-JAJAWY, et all, 2009
Recommended texts	ACCOUNTING THEORY AHMED RIAHI - BELKAOUI
websites	https://elearning.uowa.edu.iq/ رابط المودل https://iq-learn.moheer.gov.iq/login/index.php رابط IQ IQ LEARN

Grading scheme						مخطط الدرجات							
مقبول	59-50	E	متوسط	69-60	D	جيد	79-70	C	جيد جد	89-80	B	امتياز	10090
				راسب	44-00	F	راسب قيد المعالجة	49-45	FX				

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