

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

| Module Information                 |                         |                               |                                                                                                                                                                                                                                          |
|------------------------------------|-------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| معلومات المادة الدراسية            |                         |                               |                                                                                                                                                                                                                                          |
| Module Title                       | Accounting readings     |                               | Module Delivery                                                                                                                                                                                                                          |
| Module Type                        | Supportive              |                               | <input checked="" type="checkbox"/> Theory<br><input type="checkbox"/> Lecture<br><input checked="" type="checkbox"/> Lab<br><input type="checkbox"/> Tutorial<br><input type="checkbox"/> Practical<br><input type="checkbox"/> Seminar |
| Module Code                        | AT1211                  |                               |                                                                                                                                                                                                                                          |
| ECTS Credits                       | 4                       |                               |                                                                                                                                                                                                                                          |
| SWL (hr/sem)                       | 50                      |                               |                                                                                                                                                                                                                                          |
| Module Level                       | 1                       | Semester of Delivery          |                                                                                                                                                                                                                                          |
| Administering Department           | Accounting tech.        | College                       | TCMM                                                                                                                                                                                                                                     |
| Module Leader                      | Omar zidan abd al karim | e-mail                        | <a href="mailto:omar.zidan@ntu.edu.iq">omar.zidan@ntu.edu.iq</a>                                                                                                                                                                         |
| Module Leader's Acad. Title        | Assistant lecturer      | Module Leader's Qualification | MSc                                                                                                                                                                                                                                      |
| Module Tutor                       | Omar zidan abd al karim | e-mail                        | omar.zidan@ntu.edu.iq                                                                                                                                                                                                                    |
| Peer Reviewer Name                 | Waleed khalid           | e-mail                        | Waleed_khalid@ntu.edu.iq                                                                                                                                                                                                                 |
| Scientific Committee Approval Date | 16/10/2024              | Version Number                | 1.0                                                                                                                                                                                                                                      |

| Relation with other Modules       |     |          |   |
|-----------------------------------|-----|----------|---|
| العلاقة مع المواد الدراسية الأخرى |     |          |   |
| Prerequisite module               | Non | Semester | - |
| Co-requisites module              | Non | Semester | - |

| Module Aims, Learning Outcomes and Indicative Contents   |  |
|----------------------------------------------------------|--|
| أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية |  |

|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Module Objectives</b><br>أهداف المادة الدراسية                | .1 Enhancing students' capabilities in all accounting fields.<br>.2 Students' ability to understand concepts and applications and the possibility of using them in practical reality.<br>.3 Understanding the concepts and methods of scientific research in a way that enables their adoption in the field of specialization.<br>.4 Using scientific research tools in collecting and analyzing accounting data in the field of accounting work. |
| <b>Module Learning Outcomes</b><br>مخرجات التعلم للمادة الدراسية | 1- Cognitive objectives Get acquainted with English accounting terms<br>Study accounting entries in English<br>Understand the final accounts in English<br>Understand the balance sheet in English<br>Understand the income statement in English<br>Study the journal and the general ledger in English<br>Study the trial balance in English                                                                                                     |

| <b>Learning and Teaching Strategies</b><br>استراتيجيات التعلم والتعليم |                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b>                                                      | "It is an educational strategy that depends on changing the nature of teaching the subject of financial accounting and employing modern technologies and the Internet in different ways and methods as tools for learning, where students watch accounting lessons in their homes or any other place before class time, and make the classroom a place for discussion, dialogue and application of what they have learned." |

| <b>Student Workload (SWL)</b><br>الحمل الدراسي للطالب محسوب لـ 15 أسبوعاً      |    |                                                                            |     |
|--------------------------------------------------------------------------------|----|----------------------------------------------------------------------------|-----|
| <b>Structured SWL (h/sem)</b><br>الحمل الدراسي المنتظم للطالب خلال الفصل       | 32 | <b>Structured SWL (h/w)</b><br>الحمل الدراسي المنتظم للطالب أسبوعياً       | 2.1 |
| <b>Unstructured SWL (h/sem)</b><br>الحمل الدراسي غير المنتظم للطالب خلال الفصل | 18 | <b>Unstructured SWL (h/w)</b><br>الحمل الدراسي غير المنتظم للطالب أسبوعياً | 1.2 |
| <b>Total SWL (h/sem)</b><br>الحمل الدراسي الكلي للطالب خلال الفصل              | 50 |                                                                            |     |

| <b>Module Evaluation</b> |
|--------------------------|
|--------------------------|

## تقييم المادة الدراسية

|                      |                   | Time/Number | Weight (Marks)   | Week Due    | Relevant Learning Outcome |
|----------------------|-------------------|-------------|------------------|-------------|---------------------------|
| Formative assessment | Quizzes           | 2           | 10% (10)         | 5 ,8 and 10 | LO #1, #2 and #10, #11    |
|                      | Assignments       | 5           | 10% (10)         | 2,4,8,9,10  | LO #3, #4 and #6, #7      |
|                      | Projects / Lab.   |             |                  |             |                           |
|                      | Report            | 1           | 5% (10)          | 13          | LO #5, #8 and #10         |
|                      | Online assignment | 1           | 5% (10)          | 10          | LO #7, #9 and #13         |
| 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 | Definition of basic English terms                                          |
| Week 2 | Learn the basic terms in administrative specializations                    |
| Week 3 | Learn the basic terms in accounting                                        |
| Week 4 | Readings on selected topics in the field of administrative specializations |
| Week 5 | Definition of accounting, branches of accounting                           |
| Week 6 | Accounting as a profession, specialized organizations and institutes       |
| Week 7 | Reading a topic about the concept of accounting                            |
| Week 8 | Review of the terms of the conceptual framework of accounting              |
| Week 9 | Loan Terms and Accounting Principles                                       |

|         |                                                                             |
|---------|-----------------------------------------------------------------------------|
| Week 10 | Readings in accounting theory, approaches and methods of accounting thought |
| Week 11 | Readings in accounting theory, forms and diagrams                           |
| Week 12 | Professional institutes and international bodies in the field of accounting |
| Week 13 | Accounting Standards Committees                                             |
| Week 14 | Readings in Financial Accounting Standards                                  |
| Week 15 | Readings in Governmental Accounting Standards                               |

### Learning and Teaching Resources

مصادر التعلم والتدريس

#### ● Sources

\*Wasfi Abdel Fattah Abu Al-Makarem, Intermediate Financial Accounting, New University House for Publishing, Alexandria, 2000

\*Nasser Nour El-Din Abdel Latif, Specialized Accounting Systems, University House, Alexandria, 2008

\*Mohamed Mahmoud Abdel Majeed, Atef Al-Awam, Accounting, Ain Shams University, 2000

### Grading Scheme

مخطط الدرجات

| Group                               | Grade                   | التقدير             | Marks %  | Definition                            |
|-------------------------------------|-------------------------|---------------------|----------|---------------------------------------|
| <b>Success Group<br/>(50 - 100)</b> | <b>A</b> - Excellent    | امتياز              | 90 – 100 | Outstanding Performance               |
|                                     | <b>B</b> - Very Good    | جيد جدا             | 80 – 89  | Above average with some errors        |
|                                     | <b>C</b> - Good         | جيد                 | 70 – 79  | Sound work with notable errors        |
|                                     | <b>D</b> - Satisfactory | متوسط               | 60 – 69  | Fair but with major shortcomings      |
|                                     | <b>E</b> - Sufficient   | مقبول               | 50 – 59  | Work meets minimum criteria           |
| <b>Fail Group<br/>(0 – 49)</b>      | <b>FX</b> – Fail        | راسب (قيد المعالجة) | (45-49)  | More work required but credit awarded |
|                                     | <b>F</b> – Fail         | راسب                | (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 mark of 54.5 will be rounded to 55, whereas 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.