

Course Description Form

1. Course Name	
Accounting Principles	
2. Course Code	
3. Semester / Year	
First Semester / First Stage / Academic Year 2025–2026	
4. Date this description was prepared	
16/2/2025	
5. Available Forms of Attendance	
Morning – Evening	
6. Number of Hours (Total) / Number of Credits (Total)	
30/2 (or) 45/3 (one remains according to the study units of the subject)	
7. Course administrator name (if more than one name mentioned)	
Name: Faiza Emad Hassan Email : faezhemad@gmail.com	
8. Course Objectives	
<p>Cognitive Goals The student will be able to:</p> <ol style="list-style-type: none"> 1– Gain knowledge about accounting principles and assumptions 2– Understand together the budget equation to form an idea that the student has about the mechanism of accounting work 3– To know the theory of the entries and the recording accounting entries 4– Know the process of analyzing, recording and credit accounts and business results 5– Learn how to prepare financial statements <p>Skill Objectives The student will be able to:</p> <ol style="list-style-type: none"> 1– Systematic scientific research in financial accounting 2– Provides oral and written scientific presentations financial accounting 3– Distinguishes between financial accounting and other types of accounting 4– Actively participates in scientific and practical discussions <p>Value Goals</p>	<p style="text-align: center;">Course Objectives</p>

<p>The student will be able to:</p> <ol style="list-style-type: none"> 1- Promote honesty and integrity in the recording presentation of financial information. 2- Develop a sense of professional responsibility adherence to standards. 3- Consolidating the principle of transparency and disclosure. 4- Respect the laws and regulations regulating the profession. 5- Promoting work in a spirit of cooperation and professional discipline. 	
<p>9. Teaching and Learning Strategies</p>	
<p>Teaching and Learning Strategies</p> <ol style="list-style-type: none"> 1- Interactive Lecture: Explaining the basic concepts with questions and discussion with students. 2- Problem-Based Learning: Applying concepts through practical accounting problems and exercises. 3- Case study: Real-world analysis of financial statements and application of accounting standards. 4- Collaborative Learning: Working in groups to prepare entry, reconciliations and financial statements. 5- Self-Learning: Assigning students with readings and activities through electronic resources. 6- Continuous Assessment: Short tests, assignments, and practical projects measure comprehension on a first-hand basis. <p>Note: The following strategies can be mentioned according to the article:</p> <ul style="list-style-type: none"> • Use interactive lectures to present theoretical concepts in financial accounting while engaging students with discussion and motivational questions. • Employ blended learning by combining classroom lectures with online activities or content, including recorded recitations, digital lectures, virtual discussions, and online quizzes. • Guide students to read essential sources from financial accounting books, and analyze them within assignments to promote deep understanding. • Assign students presentations on selected topics from financial accounting, developing summarizing, explanation, and communication skills. • Implementation of practical workshops in financial accounting , enabling the practice of research and applied skills. • Promote collaborative learning through group projects or structured interpretive discussions, to develop dialogue and teamwork skills. 	<p>Strategy</p>

- Assign students to **individual or group research projects** in financial accounting topics, using scientific methodology and academic documentation.
- Training students in **analytical and writing exercises** that require deriving concepts and meanings and linking them to reality.
- **Conduct discussions** based on Quranic values.
- Engaging students in **community service activities** related to the Holy Quran such as education or awareness, to enhance the practical impact of science in society.
- Encourage **self-reflection** by writing personal reflections that link what the student has learned to their behavior or attitudes in life.

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watch es	The week
Oral Questions	Lecture	Accounting Principles	Learn about accounting	3	1
Oral Questions	Lecture	Accounting work and the impact on the parties affected by each process	Knowledge of the accounting mechanisms and impact	3	2
Oral Questions	Lecture	Accounting Principles and Assumptions	Identify accounting principles and assumptions	3	3
Oral Questions	Lecture	Double Entry Mechanism	Understanding the mechanism of the double entry	3	4
Oral Questions	Lecture	How to Record Double Entry	Double Entry Recording	3	5
Oral Questions	Lecture	Accounting Principles	Knowledge of Accounting Fuel Registration	3	6
Oral Questions	Lecture	Exam	Exam	3	7
Oral Questions	Lecture	for the stages that accounting goes through the investigation of its objectives such as registration, posting and balance	Know the stages of accounting, achieving its goals of registration and migration	3	8

Oral Questions	Lecture	Accounting Principles	Accounting Processing Numbers Trial Balan	3	9
Oral Questions	Lecture	Accounting Principles	Accounting Processing For the issues of the Weizen Review Average	3	10
Oral Questions	Lecture	Accounting Processing To prepare for settleme restrictions	Accounting Processing To prepare settlement restrictions	3	11
Oral Questions	Lecture	Accounting Processing To prepare the income statement	Accounting Processing To prepare the income statement	3	12
Oral Questions	Lecture	Accounting Processing To prepare a budget lis	Accounting Processing To prepare a budget li	3	13
Oral Questions	Lecture	Accounting Processing To prepare a list of retained earnings	Accounting Processing To prepare a list of retained earnings	3	14
Exam	Exam	Exam	Exam	3	15

11. Course Evaluation

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc. etc.

12. Learning and Teaching Resources

Dr. Safaa Al-Ani	Required Textbooks (Methodology, any)
	Main References (Sources)
Prof. Dr. Talal Al-Jajawi and Prof. Dr. Haider Masoudi	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

Authentication of the Head of the Department

رئيس قسم العلوم المالية والمصرفية
الاسلامية

Approval of the Dean of the College

د. طارق طارق السامري