

Study Program Guide

According to the Bologna Pathway

(Accredited based on a twinning agreement with the University of Karbala – College of Administration and Economics / Department of Business Administration)

University Name: Warith Al-Anbiya University

College/Institute: College of Management and Economics

Academic Department: Department of Business Administration

Academic system: Bologna Pathway for the first stage

MODULE DESCRIPTION FORM

Sample course description

Module Information Course Information				
Module Title	Principles of Accounting		Module Delivery	
Module Type	Basic		☒ Theory ☒ Lecture ☐ Lab ☒ Tutorial ☒ Practical ☐ Seminar	
Module Code	BMA109			
ECTS Credits	6			
SWL (hr/sem)	150			
Module Level	UGI 1	Semester of Delivery		2
Administering Department	Business Administration	College	College of Management and Economy	
Module Leader	. Ayat Mohamed Najm Tabark hayder jawad		e-mail	ayat.mohammed@uowa.edu.iq tabark.h.j26@uowa.edu.iq
Module Leader's Acad. Title		Module Leader's Qualification		
Module Tutor			e-mail	
Peer Reviewer Name			e-mail	
Scientific Committee Approval Date		Version Number		

Relation with other Modules Relationship with other subjects			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents Course Objectives, Learning Outcomes, and Instructional Contents	
Module Objectives Course Objectives	

Module Learning Outcomes Learning Outcomes for the Course	1. Comprehensive understanding of the course concept 2. Explains to the student the characteristics of the course. 3. Explain the course content to the student. 4. Explain to the student theories related to the course. 5. The student is provided with the policies followed in the course. 6. The student is given examples of other people's experiences. 7. Analyzes the causes of these problems 8. Comparing Experiments 9. Communication and Communication Skills
Indicative Contents How-to Contents	

Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	

Student Workload (SWL) The student's academic load is calculated for 15 weeks			
Structured SWL (h/sem) Student's regular academic load during the semester	63	Structured SWL (h/w) Regular Academic Load of the Student Weekly	3
Unstructured SWL (h/sem) Student's irregular academic load during class	87	Unstructured SWL (h/w) Student's irregular academic load per week	6
Total SWL (h/sem) The student's total academic load during the semester	150		

Module Evaluation Assessment of the course					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	6 and 10	1, 2,3,4 and 5
	Assignments	2	10% (10)	3 and 15	1,2,3,4 and 5
	Discussions	5	10% (10)	continuous	All
	Report	2	10% (10)	4,11	All
Summative assessment	Midterm Exam	2hr	10% (10)	13	All
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum	
	Material Covered
Week 1	Income Statement
Week 2	Income Statement
Week 3	Accounting Errors
Week 4	Accounting Errors
Week 5	Personal Draws

Week 6	Revenue and capital expenditures
Week 7	Accounting for goods (inventory)
Week 8	Accounting for goods (inventory)
Week 9	Periodic and Continuous Inventory System
Week 10	Loans
Week 11	Loans
Week 12	Rebate
Week 13	Exam
Week 14	Commercial Discount
Week 15	Cash Discount

Delivery Plan (Weekly Lab. Syllabus) Weekly Laboratory Curriculum	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Fundamentals of Accounting Knowledge / Talal Al-Jawawi	Yes
Recommended Texts		No
Websites		

Grading Scheme Grading Chart				
Group	Grade	Appreciation	Marks %	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 - 100	Outstanding Performance
	B - Very Good	Very good	80 - 89	Above average with some errors
	C - Good	Good	70 - 79	Sound work with notable errors
	D - Satisfactory	medium	60 - 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(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.

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