Course Description Form

1. Course Name
Accounting Principles 1
2. Course Code
FS-11-PC
3. Semester / Year
First Semester / First Stage / Academic Year 2026-2027
4. Date this description was prepared
27/7/2026
5. Available Forms of Attendance
Morning – Evening
6. Number of Hours (Total) / Number of Credits (Total)
30 / 2
7. Course administrator name (if more than one name mentioned)
Name: Faiza Emad Hassan Email : faezhemad@gmail.com
8. Course Objectives

Cognitive Goals The student will be able to: 1- Gain knowledge about accounting principles and assumption 2- Understand together the budget equation to form an idea that student has about the mechanism of accounting work 3- To know the theory of the entries and the recording of accoun entries 4- Know the process of analyzing, recording and crediting acco and business results 5- Learn how to prepare financial statements Skill Objectives The student will be able to: 1- Systematic scientific research in financial accounting 2- Provides oral and written scientific presentations in finan accounting 3- Distinguishes between financial accounting and other type accounting 4- Actively participates in scientific and practical discussions Value Goals The student will be able to:	**Course Objectives**

1- Promote honesty and integrity in the recording and presenta of financial information.
2- Develop a sense of professional responsibility and adherenc standards.
3- Consolidating the principle of transparency and fair disclosu
4- Respect the laws and regulations regulating the profession.
5- Promoting work in a spirit of cooperation and professi discipline.

9. Teaching and Learning Strategies

Strategy

Teaching and Learning Strategies

1- Interactive Lecture: Explaining the basic concepts with questions a discussion with students.
2- Problem-Based Learning: Applying concepts through practical account problems and exercises.
3- Case study: Real-world analysis of financial statements and applicatio accounting standards.
4- Collaborative Learning: Working in groups to prepare entry, reconciliati and financial statements.
5- Self-Learning: Assigning students with readings and activities throu electronic resources.
6- Continuous Assessment: Short tests, assignments, and practical project measure comprehension on a first-hand basis.

Note:

The following strategies can be mentioned according to the article:

- 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.
- 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	Watches	The week
Oral Questions	Lecture	Accounting Principles	**Introduction to Accounting**	2	1
Oral Questions	Lecture	Accounting Concepts	Accounting Concepts	2	2
Oral Questions	Lecture	Methods of Recording Financial Transaction	Methods of Recordin Financial Transactio	2	3
Oral Questions	Lecture	Preparation of Financ Statements	Preparation of Financial Statements	2	4
Oral Questions	Lecture	How to Record a Bud Formula	Budget Equation	2	5
Oral Questions	Lecture	Double Entry and Accounting Compliance	Double Entry and Accounting Complianc	2	6
Oral Questions	Lecture	Accounting Books & Cycle	Accounting Books & Cycle	2	7

		Documentary	Documentary		
Oral Questions	Lecture	Accounting Processin for Operations Funding + Midterm Exam	Accounting Processir for Operations Funding + Midterm Exam	2	8
Oral Questions	Lecture	Accounting processin of operations Capitalism	Accounting processir of operations Capitalism	2	9
Oral Questions	Lecture	Cargo Accounting	Cargo Accounting	2	10
Oral Questions	Lecture	Sales & Returns	Sales & Returns	2	11
Oral Questions	Lecture	Preparation of Financia Statements	Preparation of Financi Statements	2	12
Oral Questions	Lecture	Locking Restrictions	Locking Restrictions	2	13
Oral Questions	Lecture	Accounting Processing To prepare the cost of goods sold	Cost of goods sold	2	14
Lecture	Lecture	Discount	Discount	2	15

11. Course Evaluation

Distribution of the grade 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. Haic Al-Masoudi	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

		Documentary	Documentary		
Oral Questions	Lecture	Accounting Processin for Operations Funding + Midterm Exam	Accounting Processir for Operations Funding + Midterm Exam	2	8
Oral Questions	Lecture	Accounting processin of operations Capitalism	Accounting processir of operations Capitalism	2	9
Oral Questions	Lecture	Cargo Accounting	Cargo Accounting	2	10
Oral Questions	Lecture	Sales & Returns	Sales & Returns	2	11
Oral Questions	Lecture	Preparation of Financia Statements	Preparation of Financi Statements	2	12
Oral Questions	Lecture	Locking Restrictions	Locking Restrictions	2	13
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Approval of the Dean of the College
Assoc. Prof. Dr. Talal Faiq Al-Kamali

Authentication of the Head of the Department
Assoc. Prof. Dr. Esraa