

Republic of Iraq

Ministry of Higher Education & Scientific
Research Supervision and Scientific
Evaluation Directorate Quality Assurance
and Academic Accreditation International
Accreditation Dept.

Academic Program Specification Form For The Academic

University: Thi - Qar University

College College of Administration and Economics

Number Of Departments In The College :Economics

: Date Of Form Completion :

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Dean's Name Date :

/ /

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Dean's Assistant
For Scientific
Affairs

Signature

Date : / /
Signature

The College Quality
Assurance And
University
Performance
Manager

Date : / / Signature

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Hayder Abed

Quality Assurance And University Performance

Manager Date : / /

Signature

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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he has made maximum use of the available learning opportunities. It must be linked to the description of the program.

1. Teaching Institution	University of Thi-Qar
2. University Department/Centre	Department of Economics
3. Course title/code	Accounting principles
4. Modes of Attendance offered	My presence is practical
5. Semester/Year	Second semester/2021-2022
6. Number of hours tuition (total)	45
7. Date of production/revision of this specification	2022
8. Aims of the Course	
1. Providing the student with the general rules, principles and generally accepted accounting assumptions.	
2. Training the student on the steps of the accounting cycle, starting with registration in the general journal, deportation to the general ledger, balance operations, preparing trial balance, correcting errors, and preparing final accounts.	
3. Training the student on how to make constraints to correct the errors that are expected to occur.	
4. Training the student on the process of closing accounts and making settlement entries at the end of the year.	
9. Learning Outcomes, Teaching, Learning and Assessment Methods	

1. Cognitive goals

A1- Introduce the student to the benefits and purposes of financial accounting.

A2- Introducing the student to the types of accounting records and documents.

A3- Training the student on the processes of recording the accounting entry in the general journal.

A4- Introducing the student to how to prepare the final accounts and draw conclusions from them.

A 5- Training the student on how to prepare the balance sheet list.

B. The skills goals special to the course.

B1 - Develop the student's ability to deal with accounting records and record accounting entries.

B2 - To develop the student's skill in preparing financial statements and extracting results from them.

B3 - Develop the student's skill on how to organize financial documents in an original manner and record in the journal.

B4- Examining the published financial statements of companies

Teaching and Learning Methods

1. Giving theoretical lectures.

2. Using external means of illustration.

3. A practical application to the registration processes in the journal record, the deportation to the professor, and the preparation of the trial balance and the budget.

Assessment methods

1. Approval of the monthly and final written exams.

2. Discussions and participations in the classroom for all the vocabulary of the curriculum.

3. Daily written exams.

C. Affective and value goals

C1. Develop the spirit of participation and suggestions among students.

C2 - Encouraging and urging students to strive hard and complete their undergraduate and graduate studies.

Teaching and Learning Methods

1 - Giving a theoretical introduction to each topic of the syllabus.

2- Using practical examples that show how to employ the theoretical material in practical life.

Assessment methods

1- Daily duties discussions, participations.

2- Short written exams.

3- Semester and annual exams.

D. General and rehabilitative transferred skills (other skills relevant to employability and personal development)

Enable the student to organize all the accounting documents properly, register in the accounting records and prepare the accounting tables and final accounts to know the result of the activity at the end of the accounting period.

10. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
first week	3		An introduction to financial accounting, its objectives and the accounting cycle		
second week	3		1 Evolution of the science of accounting 2 The relationship of accounting with other sciences		
third week	3		Single Entry and Double Entry Theorem		
fourth week	3		Budgeting as a basis for double-entry theory		
fifth week	3		Types of accounting records		
sixth week	3		Types of accounting documents		
Seventh week	3		Restriction in the daily log		
eighth week	3		Posting to the professor's record		
ninth week	3		Account Balance		
tenth week	3		financing operations		
eleventh week	3		revenue operations		
twelfth week	3		capital operations		
thirteenth week	3		Operations related to merchandise purchases, returns and allowances		
fourteenth week	3		Sales, returns and allowances		
fifteenth week	3		Goods operations: Commercial discount cash discount Quantity discount		

11. Infrastructure	
1. Books Required reading:	Accounting, Al-Jalili, et al, 2000.
2. Main references (sources)	Principles of Financial Accounting
A- Recommended books and references (scientific journals, reports...).	
B-Electronic references, Internet sites...	

12. The development of the curriculum plan

1. Introducing all that is new and commensurate with the knowledge and educational level of the students.
2. Preparing a plan by the scientific department to update the vocabulary of the study subjects.