

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية			
Module Title	Principles of Accounting		Module Delivery
Module Type	Core		☒ Theory ☐ Lecture ☒ Tutorial ☐ Practical ☒ Seminar
Module Code	MMOG102		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level		UGI	
Administering Department		MMOG	College
Module Leader		Name: Nada Adnan	e-mail
Module Leader's Acad. Title		Ass. Lec	Module Leader's Qualification
Module Tutor		Name (if available)	e-mail
Peer Reviewer Name		Name	e-mail
Scientific Committee Approval Date		01/06/2025	Version Number
			1.0

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	Companies Accounting	Semester	
Co-requisites module	Companies Accounting	Semester	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	To introduce the most important aspects of teaching the Principles of Accounting to students in terms of partial and comprehensive theory.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	A- Knowledge and understanding 1- The student is introduced to the accounting principles , assumptions and constraints . 2- The student is introduced to the accounting equation and accounting cycle 3- The student is introduced how to record the business transactions. 4- The student is introduced how to posting the transactions to the general ledger .

	5- The student is introduced how to prepare the trail balance at the end of each month . 6- The student is introduced how to correct the accounting errors .
Indicative Contents المحتويات الإرشادية	

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1- Subject-specific skills 2- Theoretical aspect 3- Graphical forms 4- Quantitative and measurement methods 5- Elasticity of demand and supply

Student Workload (SWL) الحمل الدراسي للطلاب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطلاب خلال الفصل	58	Structured SWL (h/w) الحمل الدراسي المنتظم للطلاب أسبوعيا	4
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطلاب خلال الفصل	92	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطلاب أسبوعيا	6
Total SWL (h/sem) الحمل الدراسي الكلي للطلاب خلال الفصل	150		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	Continuous	LO #2, #3 and #9, #10
	Assignments	1	10% (10)	Continuous	LO #3, #5, #9, #11
	Seminars	1	10% (10)	Continuous	LO #3, #5, #9, #10, #11, #12
	Report	1	10% (10)	13	LO #5, #8 and #10
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	Introduction To Accounting
Week 2	Accounting Cycle and accounting equation
Week 3	Generally Accepted Accounting principles (GAAP)
Week 4	Analyzing and recording transactions
Week 5	Analyzing and recording transactions
Week 6	Analyzing and recording transactions
Week 7	Posting transactions
Week 8	Posting transactions
Week 9	Trail balance
Week 10	Trail balance
Week 11	Trail balance
Week 12	Accounting errors
Week 13	Accounting errors
Week 14	Accounting errors
Week 15	Preparatory week before the final Exam

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Accounting by Fatima Jassin Alsaad , Fayhaa A. Mahmood .	Yes
Recommended Texts		No
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – 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.