

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 | Basic of Accounting | | Module Delivery |
| Module Type | Basic | | <input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Practical <input type="checkbox"/> Seminar |
| Module Code | BMA103 | | |
| ECTS Credits | 6 | | |
| SWL (hr/sem) | 150 | | |
| Module Level | UGI 1 | Semester of Delivery | 1 |
| Administering Department | Business Administration | College | College of Management and Economy |
| Module Leader | Eng. Ayat Mohamed Najm | e-mail | |
| 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 | |

| 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 | 5 |

| | |
|---|------------|
| 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, 2,4 and 5 |
| | Assignments | 2 | 10% (10) | 3 and 15 | 1,2,4 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 | Accounting in the Business Environment |
| Week 2 | Accounting Concepts and Principles |
| Week 3 | Accounting Assumptions |
| Week 4 | Characteristics of Accounting Information |
| Week 5 | Budget Equation |
| Week 6 | Budget Equation |
| Week 7 | Single Entry |
| Week 8 | Accounting Constraints |
| Week 9 | Accounting Constraints |
| Week 10 | Account Types |
| Week 11 | Accounting Course |
| Week 12 | Journal log |
| Week 13 | Exam |
| Week 14 | Professor's Record |
| Week 15 | Balance of Trial |

| Learning and Teaching Resources Learning and Teaching Resources | | |
|---|---|---------------------------|
| | Text | Available in the Library? |
| Required Texts | Fundamentals of Accounting Knowledge / Talal Al-Jajawi | 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.