

Course Description Template

(Approved based on the twinning agreement with the University of Karbala – Faculty of Business Administration / Department of Business Administration)

University Name: Warith Al-Anbiya University

College/Institute: College of Administration and Economics

Scientific Department: Department of Business Administration

Curriculum: Bologna Track for the Second Stage

MODULE DESCRIPTION FORM

Sample course description

Module Information			
Course Information			
Module Title	Intermediate Accounting		Module Delivery
Module Type	Basic		<input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	BA2104		
ECTS Credits	6		
SWL (hr/sem)	100		
Module Level	UGx11	1	
Administering Department	Department of Business Administration		College
			Faculty of Business and Economics
Module Leader	Eng. Ayat Saleh Hussein		e-mail
Module Leader's Acad. Title	Assistant Lecturer		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

<p>Module Objectives</p> <p>Course Objectives</p>	<ol style="list-style-type: none"> 1- Providing students with a comprehensive theoretical aspect in the principles and foundations of intermediate accounting. 2- Identify the types of accounting statements and securities that can be handled. 3- Helping to build a good manager who is good at handling accounting and financial reports. 4- Enabling students to analyze and interpret the financial statements of companies in an accurate scientific manner. 5- To provide students with the ability to prepare final accounts and budgets in accordance with international accounting standards. 6- Develop the skills of recording and processing financial transactions related to stocks, bonds and investments. 7- Enhance understanding about the relationships between financial reporting and administrative and economic decision-making. 8- Establishing the values of honesty, accuracy and professionalism in the preparation of financial statements and reports.
<p>Module Learning Outcomes</p> <p>Learning Outcomes for the Course</p>	<ol style="list-style-type: none"> 1- Familiarity with the concepts of intermediate accounting and understanding the principles and foundations that underpin them. 2- Identify the modern variables in the concepts of accounting statements and how to prepare and interpret them. 3- Gain a thorough knowledge of the final accounts of companies and how to prepare them in accordance with accounting standards. 4- Develop the skill of analyzing and recording financial transactions related to the purchase of shares from companies. 5- Learn the methods of accounting processing for stocks and bonds according to the approved systems and standards. 6- Enhance the ability to apply theoretical concepts in practical situations within the corporate environment.

	<p>7- Develop financial interpretation and decision-making skills based on accounting data.</p> <p>8-</p>
<p>Indicative Contents</p> <p>How-to Contents</p>	<p>The following main topics will be addressed in the current course</p> <ol style="list-style-type: none"> 1- Conceptual Framework for Accounting 2- View and analyze the financial statements 3- Accounting for assets, liabilities and equity 4- Principles of Revenue Recognition 5- Investments in Stocks and Bonds 6- Preparation of final accounts and financial reports
<p>Learning and Teaching Strategies</p> <p>Learning and Teaching Strategies</p>	
<p>Strategies</p>	<p>The basic learning strategies are:</p> <ol style="list-style-type: none"> 1- Lecture to students in the classroom 2- Use of the school whiteboard. 3- Ask questions to students and ask them to solve them. 4- Participation of students in solving accounting problems in the classroom. 5- Assigning students to homework. 6- Assigning students to make reports on modern accounting topics.

<p>Student Workload (SWL)</p> <p>The student's academic load is calculated for 15 weeks</p>			
<p>Structured SWL (h/sem)</p> <p>Student's regular academic load during the semester</p>	<p>48</p>	<p>Structured SWL (h/w)</p> <p>Regular Academic Load of the Student Weekly</p>	<p>3.1</p>
<p>Unstructured SWL (h/sem)</p> <p>Student's irregular academic load during class</p>	<p>52</p>	<p>Unstructured SWL (h/w)</p> <p>Student's irregular academic load per week</p>	<p>3.8</p>
<p>Total SWL (h/sem)</p> <p>The student's total academic load during the semester</p>	<p>100</p>		

Module Evaluation					
Assessment of the course					
As		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	6,11	All
	Assignments	2	10% (10)	8, 12	All
	Discussions	2	10% (10)	All	All
	Report	1	10% (10)	7	All
Summative assessment	Midterm Exam	3hr	10% (10)	14	All
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
Theoretical Weekly Curriculum	
Week	Material Covered
Week 1	Accounting as an Information System
Week 2	Financial Statements and Financial Statement Information System
Week 3	Qualitative Characteristics of Accounting Information
Week 4	Final Accounts
Week 5	Trading & P&L Account
Week 6	Financial Statements and Statements
Week 7	Income Statement and Retained Earnings Statement
Week 8	Income Statement and Retained Earnings Statement
Week 9	Investments in Securities
Week 10	Long-term financial investments
Week 11	Stocks & Bonds
Week 12	Commercial Papers

Week 13	Accounting Treatments for Commercial Papers
Week 14	Fashion Exam
Week 15	Settlement of the Receivables Account
Week 16	Preparatory week before the final Exam

Delivery Plan (Weekly Lab. Syllabus)

Weekly Laboratory Curriculum

Week

	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	Talal Mohamed Ali Al-Jajawi, Financial Accounting (Intermediate): 2014 Foua Dr. Abdulmohsen Al-Jubouri, Intermediate Accounting: 2013	No. Provided by the professor
Recommended Texts	None	
Websites	There isn't any	

Grading Scheme

Grading Chart

Group	Grade	Recognition	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.