

course description Accounting principles

	: Course Name	.1
	Accounting principles	
	: Course Code	.2
	AGAC390	
	Annual : Year / Semester	.3
	2024-First semester/third stage/2023	
	Date this description was prepared	.4
	1 / 2 / 2024	
	: Available forms of attendance	.5
	My presence	
	:(Number of study hours (total)/number of units (total	.6
	hour theory / 2 hours practical (3 hours) / 2.5 units	1
	(Name of the course administrator (if more than one name is mentioned	.7
	Agha-Uqba Muhammad Nouri Al .M.D	
	Zeina Abdel Qader . millimeter	
	M . M. Osama Laith Muhammad Faiq	
	Course objectives	.8
<ul style="list-style-type: none"> life Enabling the student to know the importance of accounting in daily Enabling the student to know how accounting has developed over time (accounting - (in ancient civilizations Enabling the student to understand and understand the concepts of accounting - science Enable the student to know accounting records and documents - Enable the student to know what the accounting cycle is - cial entries in the daily registerEnable the student to know how to record commer - Enable the student to know how to transfer entries from the daily record to the - professor's record The student can learn how to prepare a trial balance - I reports at the end The student can learn how to prepare annual statements and fina - of the fiscal year The student can deal with financing operations in accounting entries - 		
	Teaching and learning strategies	.9
	Interactive lecture	-
	Brainstorming	-
	and discussion Dialogue	-
	Field Training	-

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Semester exam 1, final exam	Interactive lecture, brainstorming, dialogue and discussion, self learning	Nature of accounting	The student learns about accounting and its importance in our lives :A1	2 Theoretical	1
Short practical test1	Interactive lecture, brainstorming, dialogue and discussion, field learning -training, self	Learn about concepts related to accounting	Learns the importance of accounting in daily life :A2	3 practical	
Semester exam 1, final exam	Interactive lecture, brainstorming, dialogue and discussion, self learning	Accounting is a system for providing data needed to make decisions	The student learns about the importance of accounting in determining revenues and losses for activities economic :A2	2 Theoretical	2
Direct drawing	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning		Learn how to use accounting to rationalize administrative decisions :A3	3 practical	
Semester exam 1, final exam	Interactive lecture, brainstorming, dialogue and discussion, self learning	Historical development in recording accounting operations	The student learns about the importance of the role of accounting in ancient civilizations :A2	2 Theoretical	3
Field evaluation	Interactive lecture, brainstorming, dialogue and discussion, field learning -training, self	Accounting in ancient civilizations	The student learns about the history of accounting in the Mesopotamian civilizations, the ancient civilizations of Mer , Greek civilization, and .accounting in Islam :A3	3 practical	
Semester test 1, final , test report	Interactive lecture, brainstorming, dialogue and discussion, self learning	Single entry	entry -The student learns how single registrations appear :A2	2 Theoretical	4
Practical short test 2 direct , drawing	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Single entry and double entry	Solve applied examples :C3	3 practical	
Semester test 1, final	Interactive lecture, brainstorming, dialogue	Double entry	The student learns when a single entry appears and how to record a single entry in the accounting :C4	2 Theore	5

test report	-and discussion, self learning		records	tical	
Field evaluation	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Single entry and double entry	Solve applied examples :C2	3 practical	
Short test, final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	How to use the budget as a basis for applying double entry	The student learns how to record double entries in accounting records :A2	2 Theoretical	6
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	How to use the budget as a basis for applying double entry	Solve applied examples :C2	3 practical	
Semester exam 2, final exam	Interactive lecture, brainstorming, dialogue -and discussion, self learning	How to use the account as a basis for applying the double entry method	Knowing the types of double entry and how to record it in accounting records :A3	2 Theoretical	7
Field project	Interactive lecture, brainstorming, dialogue and discussion, field training, practical exercises, field project, learning-self	How to use the account as a basis for applying the double entry method	Solve applied examples :C1	3 practical	
Semester exam 2, final exam	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Accounting Cycle	The student learns about the accounting cycle :A3	2 Theoretical	8
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Accounting Cycle	applied examples Solve :C2	3 practical	
Semester exam 2, final exam	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Types of accounting records	Identify the types of accounting records :A4	2 Theoretical	9
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Types of accounting records	View different types of accounting records :C2	3 practical	
Semester test2	Interactive lecture, brainstorming, dialogue	Journal log	Learn how to record business entries in the journal :A2	2 Theore	10

	-and discussion, self learning			tical	
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Journal log	Solve applied examples of recording entries in :C2 the journal	3 practical	
Final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Ledger record	The student learns how to transfer entries from :A2 the journal to the ledger	2 Theoretical	11
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Ledger record	Solve applied examples of recording entries in :C2 the ledger	3 practical	
Final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Account balance	The student learns how to balance accounts :A2	2 Theoretical	12
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Account balance	Practical examples :C2	3 practical	
Final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Preparing the trial balance	Learn how to prepare a trial balance :A2	2 Theoretical	13
Direct drawing and homework	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Preparing the trial balance	Solve practical examples of its work :C2	3 practical	
,Short final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Preparing final statements	learns how to prepare and write closing A1 statements	2 Theoretical	14
Short practical test3	Interactive lecture, brainstorming, dialogue and discussion, field training, practical -exercises, and self learning	Preparing the final statements	Solve applied examples :C1	3 practical	
,Short final test	Interactive lecture, brainstorming, dialogue -and discussion, self learning	Financing operations	The student learns how to record financial A1 transactions	2 Theoretical	15

Field project	Interactive lecture, brainstorming, dialogue and discussion, field training, practical exercises, field project, learning-self	Recording financing transactions	applied optimization :C1	3 practical	
---------------	--	----------------------------------	--------------------------	-------------	--

Course evaluation .11

Relative % weight	Class	(Calendar date (week	Calendar methods	T
2.5	2.5	fourth week	Report 1	1
2.5	2.5	The fifth week	Report 2	2
2	2	sixth week	Quiz (Short test (1	3
2	2	The fourteenth week	Quiz (Short test (2	4
1	1	The fifteenth week	Quiz (Short test (3	5
7.5	7.5	the sixth week	(Semester test (1	6
7.5	7.5	The eleventh week is difficult	(Semester test (2	7
40	40	Final semester exams	Final theoretical test	8
5	5	The fifteenth week	Practical field project	9
2	2	The third and fifth week	Field evaluation	10
1	1	The first week	Quiz (Practical short test (1	11
0.5	0.5	fourth week	Quiz (Short practical test (2	12
1	1	The fourteenth week	Quiz (Short practical test (3	13
5.5	5.5	Weeks 6, 8, 9, 10, 11, 12 and 13	Live drawings and homework	14
20	20	Final semester exams	Final practical test	15
%100	%100	100	the total	

Learning and teaching resources .12

Abi, Talal Mahmoud. 1990. Garden engineering and design. Publications of the .University of Mosul. Iraq	(Required textbooks (methodology, if any
<ul style="list-style-type: none"> - Abu Dahab, Muhammad Abu Dahab, and Tariq Abu Dahab - Muhammad. 1998. Garden design and coordination. Arab House for Publishing and Distribution. Cairo - Hussein, Ziad Jalal. 2001. Garden design and -Al .coordination. University of Aleppo publications. Syria - e hero, Nabil and Adnan Sheikh Awad. 2005. Ornamental Th .plants and landscaping. Damascus University Publications. Syria - Baali, Sadiq Abdul Ghani. 1967. Gardens-Al - Mahmoud, Mohsen Khalaf and Sami Karim Muhammad Amin. Iraq .Ornamental and garden architecture .1989 - Sawaf, Muhammad Hassan. 1998. Architectural Drawing. .Syria 	(Main references (sources
nothing	Recommended supporting books and references (scientific journals, (...reports
nothing	Electronic references, Internet sites

Head of the Agricultural Economics

Theoretical subject teacher

Theoretical subject teacher

M..D. Uqba Muhammad Nouri Amin Al-Agha

Practical subject teachers

M . M . Zeina Abdel Qader and M.M. Osama Laith Muhammad Faiq

Chairman of the Scientific Committee: Prof. Dr. Alaa Muhammad Abdullah

Head of the Agricultural Economics Department: Prof. Dr. Alaa Muhammad Abdullah

