

## Course Description Form

1: Course name	accounting principles
2: Code Course code .	MAET386
3: Semester/ Year .	2025-third stage/2024/ semester
4: Date of preparation of this description .	2024/9/1
5: Available forms of attendance .	person + online-In
6: (Number of study hours (total) / Number of units (total) . =	number of units ,45 Theoretical hours: 30 hours / Practical hours 3.5 units
7: (of the course supervisor (if more than one name is mentioned Name .	
: Email Name: Asst . Dr. Okba Mohammed Nouri Alagha	okba.mahammed.alagha@uomosul.edu.iq
: Email A Asst . Dr. Sura Sael Abdul :Names ura84 @uomosul.edu.iq	
8. objectives Course	<p>Enabling the student to -life Enabling the student to know the importance of accounting in daily (know how accounting has developed over time (accounting in ancient civilizations</p> <p>.Enabling the student to understand and comprehend the concepts of accounting -</p> <p>.sEnabling the student to know accounting records and document -</p> <p>.Enabling the student to know what the accounting cycle is -</p> <p>.Enabling the student to know how to record commercial entries in the journal -</p> <p>Enabling the student to know how to transfer entries from the journal to the general ledger. The -</p> <p>.know how to prepare the trial balance student can</p> <p>The student can learn how to prepare annual statements and final reports at the end of the fiscal</p> <p>.The student can deal with financial operations in accounting entries -year.</p>
9. Teaching and learning strategies	<p>Interactive lecture</p> <p>brainstorming</p> <p>Dialogue and discussion , field training, practical exercises</p> <p>learning -Self</p>





## 10 . Course structure

Evaluation method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	The nature of accounting	A1: The student learns about accounting and its importance .in our lives	2 theoretic al	First week
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Understanding accounting concepts	A2: Learns the importance of .accounting in daily life	3 practical	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Accounting system for saving decision Data needed for making	A2 The student learns the importance of accounting in revenues and determining . losses for economic activities	2 theoreti cal	Second week
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report		A3 Learns how to use accounting to rationalize .administrative decisions	3 practica l	
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Historical development in accounting recording transactions	A2 The student learns about the importance of the role of ancient accounting in .civilizations	2 theoreti cal	third week
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Accounting in ancient civilizations	A3 The student learns about the history of accounting in the Aqsa, -civilizations of Wadi Al accounting in the civilizations	3 practica l	



			of Mesopotamia, ancient Myra Greek civilization, and , .in Islam accounting		
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	restriction single	A2 The student learns how entry registration -single .processes appear	2 theoreti cal	Week 4
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Single entry and double entry	C3Solve practical examples	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	double entry	C4: when a The student learns single entry occurs and how to record a single entry in the .accounting records	2 theoreti cal	Week 5
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style report Assignment and	Single entry and double entry	C2Solve practical examples	3 practica l	
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment of tasks	How to use the budget as a basis for applying double entry	C4: how to The student learns record double entry in .accounting records	2 theoreti cal	Week 6
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment of tasks	How to use the budget as a basis for applying double entry	C2Solve practical examples	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style	How to use the budget as a basis for applying double entry	C4: how to The student learns record double entry in .accounting records	2 theoreti cal	Week 7





	And report Assignment of tasks				
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style And report Assignment of tasks	How to use the budget as a basis for applying double entry	C2Solve practical examples	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	accounting cycle	A3 The student learns about .the accounting cycle	2 theoreti cal	Week 8
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	accounting cycle	C1Solve practical examples	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Types of accounting records	A4 Identify the types of accounting records	2 theoreti cal	Week 9
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Types of accounting records	C2 Review different types of accounting records	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment of tasks	journal	A2 Learn how to record .business entries in the journal	2 theoreti cal	Week 10
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment of tasks	journal	C2 Solution of practical examples on recording entries in the journal	3 practica l	
short exams Duty	Auditory methods Blackboard writing style	Professor's record	A2 The student learns how to transfer entries from the	2 theoreti	Week 11



discussions	Direct dialogue style Assignment and report		journal to the general ledger	cal	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Professor's record	C2 Solution of practical examples on recording entries in the general ledger	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Account balancing	A2 The student learns how to .balance accounts	2 theoreti cal	Twelfth week
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Account balancing	C2 Practical Examples	3 practica l	
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Preparing the trial balance	A2 Learn how to prepare a trial balance	2 theoreti cal	thirteenth week
short exams Duty discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Preparing the trial balance	C2 Solutions to practical examples	3 practica l	
short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Preparing the final statements	A1 Learns how to prepare and .write closing statements	2 theoreti cal	Fourteenth week

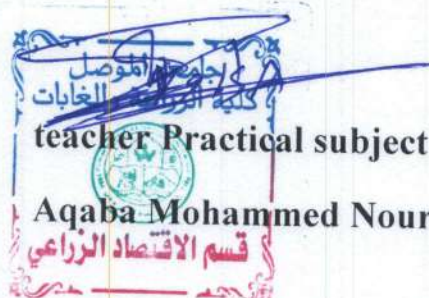




short exams Duty assignment discussions	Auditory methods Blackboard writing style Direct dialogue style Assignment and report	Preparing final statements	C1 Solution of practical examples	3 practica l	
short exams Duty discussions	Auditory methods blackboard Writing style on Direct dialogue style Assignment and report	Financing operations	A1 The student learns how to .record financial transactions	2 theoreti cal	Week 15
short exams Duty discussions	Auditory methods blackboard Writing style on Direct dialogue style Assignment and report	Recording financial transactions	C1 Practical Examples	3 practica l	



11 Course Evaluation -				
Relative weight %	degree	Calendar week -appointment	methods Evaluation	T
5	5	-1 My theory week 15	Final theoretical report	1
10	5 5	Week 3	Test 1 Quiz	2
15	10 5	Week 9	Midterm exam Theoretical and practical	3
10	5 5	Week 12	Test 2 Quiz	4
20	20	Practical exam week	exam Final practical	5
40	40	Theoretical exam week	Final theoretical exam	
100	100		the total	
12 Learning and teaching resources -				
Introduction to Operations Research / Adnan Shamkhi / Dhuya Salman Operations Research and Decision Dash , -Making, Dr. Afif Ali Hassan Al 2012		Required textbooks -1		
Modern books in quantitative .methods/decision making		(Main references (sources -2		
Building Mathematical Models // Local and international journals specialized in the field of operations research and .quantitative management		A. Recommended books and references ( (scientific journals, reports		
Iraqi Virtual Library/External Internet .Research		...Electronic references, websites -B		



teacher Practical subject teacher Theoretical subject

Aqaba Mohammed Nouri Asst. Dr. Sari Sael Abdul .Asst. Dr.



**,Chairman of the Scientific Committee  
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