اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي -مسار بولونيا

تاريخ اعداد الوصف: 23/3/2026

تاريخ ملء الملف: 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

جامعة الحلة كلية الادارة والاقتصاد UNIVERSITY OF HILLA قسم المحاسبة

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course description template

Course Information				
Study material		Fundamentals of Financial Accounting 1		**Study material**
theory a lecture ☒ Laboratory (practical ☐ (lesson educational ☐ seminar ☐		CORE		**Type of course**
		AC1101		**Subject code**
		8		**Study units**
		93		**Capacity (hours/week)**
1	semester		1	**Academic level**
Management and Economics	College		ACC	**Department code**
shimaaabbasgmaico;m	Email		**Shaimaa Abbas Abdel**	**Course Professor**
Master's	Certificate		**assistant professor**	**Scientific title**
	e-mail		–	**Assistant Professor of the subject**
	e-mail		–	**Professor of the corresponding references**
	issue number			**Committee approval**

Relationship with other study subjects			
-	semester	nothing	**Basic required units**
-	semester	nothing	**Common required units**
Course objectives, learning outcomes, and content			
By enabling the student to become familiar with the -1 accounting principles required for daily financial transactions **Maintaining its own records and understanding the stages of -2 the accounting cycle, starting from recording in the journal to**			Course objectives

.preparing the final accounts and balance sheet Making accounting adjustments and learning about methods -3 of calculating depreciation	
The student should be able to understand the terminology -1 .specific to the scientific subject The student should be able to understand accounting -2 .records and documents The student should be able to understand the relationship -3 .between accounting constraints and the accounting cycle .The student should be able to prepare the final accounts -4 The student should be able to distinguish between -5 .accounting and other sciences	Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling .activities of interest to students	Guidelines
Learning and teaching strategies	
Using deductive and inductive methods -1 **Following the brainstorming method and its -2 various techniques** **Following mind maps and various curves -3** **Using personal, linguistic, and mathematical -4 intelligence strategies**	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester

7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Introduction to Financial Accounting (The concept of accounting and its objectives, fields of accounting (and beneficiaries, the accounting cycle	Week 1
An overview of accounting concepts, principles, assumptions, and determinants	Week 2
Types of companies according to ownership and nature of activity	Week 3
Financial transaction analysis	Week 4
Budget Equation Method	Week 5

First exam	Week 6
Recording and posting financial transactions - Double-entry bookkeeping method - Explanation of the accounting cycle	Week 7
Accounting records and documents (daily journal and ledger), preparation of trial balance and financial statements (income statement and balance .(sheet	Week 8
Accounting for the formation of sole proprietorships formation, increase and reduction of capital,) (personal withdrawals, loans and their interest	Week 9
Accounting for merchandise (purchases and sales)	Week 10
Second exam	Week Eleven
Accounting treatment of purchase and sale expenses for goods	Week Twelve
Revenue and capital expenditures	Week 13
Accounting treatment of types of discounts	Week Fourteen
Cash accounting The fund and bank, with a review .of the article	Week fifteen

Study resources		
Is it available in ?the library	the address	
	Fouad Zako and Mohamed El-Shawi, -1 Accounting	Required address
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		Website

Grade chart				
the total	degree	Appreciation	Signs %	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum .standards
sedimentation group (49-0)	to fail - FX	Accepted by decision	49-45	Demands for more work
	Failure -F	Precipitate	44-0	A large amount of work is required
:note				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g., the degree will be rounded up (54.5) will be rounded to (55) , while (54.4) will be rounded to (54) . The university has a policy of no assistance with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding .shown above				