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**CIHAN UNIVERSITY-SULAIMANIYA**

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# **Course Outline**

**2023-2024**

**Address: Chwarchra-Opposite to Family Mall  
Sulaymaniyah City  
Kurdistan Region-Iraq  
Tel: 07714695656,  
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# MODULE DESCRIPTION FORM

Module Information			
Module Title	Principles of Accounting I		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar <input type="checkbox"/> Report <input type="checkbox"/> Extra activity	
Module Code			
Language	English		
ECTS Credits : 6			
Module Level		Semester of Delivery	1 <sup>st</sup> Semester
Administering Department	Accounting	College	Administration and Finance
Lecturer	Naz Hiwa Ghani		
Academic Title	Assistant Lecturer	Qualification	Msc. In Accounting
Module Tutor	Naz Hiwa Ghani	e-mail	naz.hiwa@sulicihan.edu.krd
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full time

Relation with other Modules			
Prerequisite module	N/A	Semester	
Co-requisites module	N/A	Semester	

Cihan University Sulaymaniya

College of Administration and Finance

Department: Accounting

Discipline:

Stage: 1<sup>st</sup> stage



<b>Total Contact Hours:</b>	<b>52</b>
<b>Total Self Study Hours:</b>	<b>110</b>
<b>Total No. Hours:</b>	<b>162</b>
<b>ECTS:</b>	<b>6</b>

No. of Weeks	Contact Hours			Self-Study					Midterm Exam.	Final Exam.
	Theoretical	Practical	G.W	Quiz	Reading	Assignment	Report			
<b>1<sup>st</sup> Week (Registration)</b>	-	-		-	-	-	-	-	-	
<b>2<sup>nd</sup> Week</b>	2	1	1		2	3		18	30	
<b>3<sup>rd</sup> Week</b>	2	1	1		2	3				
<b>4<sup>th</sup> Week</b>	2	1	1	4	2					
<b>5<sup>th</sup> Week</b>	2	1	1		2	3				
<b>6<sup>th</sup> Week</b>	2	1	1		2	3				
<b>7<sup>th</sup> Week</b>	2	1	1	4	2					
<b>8<sup>th</sup> Week</b>	2	1	1		2					
<b>9<sup>th</sup> Week</b>	2	1	1		2	3				
<b>10<sup>th</sup> Week</b>	2	1	1		2					
<b>11<sup>th</sup> Week</b>	2	1	1		2	3				
<b>12<sup>th</sup> Week</b>	2	1	1	4	2	3				
<b>13<sup>th</sup> Week</b>	2	1	1		2	3				
<b>14<sup>th</sup> Week</b>	2	1	1		2					
<b>15th Week (Final Exam)</b>										
<b>TOTAL</b>	<b>26</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>26</b>	<b>24</b>			<b>=162</b>	

## Delivery Plan (Weekly Syllabus)

	Material Covered
<b>Week 1</b>	<ul style="list-style-type: none"> <li>• (Registration)</li> </ul>
<b>Week 2</b>	<p><b>Accounting in Action:</b></p> <ul style="list-style-type: none"> <li>• Definition of accounting</li> <li>• Accounting activities</li> <li>• Accounting information users</li> <li>• Accounting standards</li> <li>• Measurement principles</li> <li>• Accounting assumptions</li> <li>• Forms of business ownership</li> </ul>
<b>Week 3</b>	<ul style="list-style-type: none"> <li>• The accounting cycle</li> <li>• The basic accounting equation</li> <li>• Define the accounting equation components</li> <li>• Analyze the effects of business transactions on the accounting equation.</li> </ul>
<b>Week 4</b>	Solving exercises
<b>Week 5</b>	<p><b>The Recording Process:</b></p> <ul style="list-style-type: none"> <li>• The accounts</li> <li>• Debit and Credit</li> <li>• Double entry system</li> </ul>
<b>Week 6</b>	<ul style="list-style-type: none"> <li>• Debit / Credit rules</li> <li>• Steps in the recording process</li> <li>• The journal</li> </ul>
<b>Week 7</b>	Solving exercises
<b>Week 8</b>	<b>Mid-Term Exam - Lecturing</b>
<b>Week 9</b>	<ul style="list-style-type: none"> <li>• The ledger</li> <li>• Posting</li> </ul>
<b>Week 10</b>	Solving exercises
<b>Week 11</b>	<ul style="list-style-type: none"> <li>• Trial balance</li> </ul>
<b>Week 12</b>	Solving exercises
<b>Week 13</b>	Solving exercises
<b>Week 14</b>	<b>Review</b>
<b>Week 15</b>	<b>Final Exams</b>

### Module Aims, Learning Outcomes and Indicative Contents

<b>Module Objectives</b>	The aim of this module is to enable the student to understand the process of transforming transaction data into useful accounting information, analyze transactions and determine how those transactions affect the accounting equation, record the effects of transactions using journal entries, summarize the resulting journal entries through posting and balancing ledger's accounts, and prepare the trial balance.
<b>Module Learning Outcomes</b>	<p>On completion of the module, the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Explain what accounting is.</li> <li>2. Identify the activities and users associated with accounting.</li> <li>3. Explain accounting standards and the measurement principles.</li> <li>4. Explain the monetary unit assumption and the economic entity assumption.</li> <li>5. State the accounting equation, and define its components.</li> <li>6. Analyze the effects of business transactions on the accounting equation.</li> <li>7. Describe how accounts, debits, and credits are used to record business transactions.</li> <li>8. Indicate how a journal is used in the recording process.</li> <li>9. Explain how a ledger and posting help in the recording process.</li> <li>10. Prepare a trial balance.</li> </ol>

### Learning and Teaching Strategies

<b>Strategies</b>	<p>The strategies to deliver this module can be as follows:</p> <p>Quizzes, homework, assignments, and group work</p> <p>Group discussions and participation</p> <p>Mid-term exam</p> <p>Final Exam</p>
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Module Evaluation					
Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	12hrs. /3	15	4,7,12	
	Group works	13hrs. /2	6	6,9	
	Assignment	24hrs. /3	9	3,6,10	
	Report	-	-	-	
Summative assessment	Midterm Exam	18 hrs. /1	20	8	
	Final Exam	30 hrs. /1	50	15	
Total assessment			100% (100 Marks)		

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	<ul style="list-style-type: none"> <li>Weygandt, Jerry J., Paul D. Kimmel, Donald Kieso, and Rafik Z. Elias. "Accounting principles." <i>Issues in Accounting Education</i> 25, no. 1 (2010): 179-180.</li> </ul>	
Recommended Texts	<ul style="list-style-type: none"> <li>W. Steve Albrecht, James D. Stice, Earl K. Stice, Monte R.Sawin, 9<sup>th</sup> edition. (2005). <i>Accounting (Concepts and Applications)</i></li> </ul>	
Websites	/	

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
<p><b>Note:</b> 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.</p>				

Approved by Head of the Branch / Department	
Signature	
Date	9/1/2024
Name	Dr. Munadhil Al-Salim

Approved by Curriculum Development Committee and Bologna Process Committee	
Signature	
Date	
Name	