

A COURSE MODULE DESCRIPTOR FORM (Course Book)

Module Information			
Course Module Title	Principles of accounting II		
ناوه كورس مۇديول	بنه ماكانى ژميريارى		
عنوان الوحدة	مبادئ المحاسبة		
Course Module Type	Theory	Module Code	
ECTS Credits		Module Level	Second
Semester of Delivery	I Semester (2021-2022)	Dept. Code	BA
College (Code)	A&E		
Module Website (CMW)	http://moodle.lfu.edu.krd/course/view.php?id=882		
Module Leader (ML)	Khowanas Saeed Qader		
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ML Acad. Title	Ass. Lect.	ML Qualification	
ML ORCID			
ML Google Scholar Acc.	https://scholar.google.com/citations?hl=en&user=7qtImFEAAA AJ		

Course Module Tutor			
Module Tutor email			
Date Approved		Version Number	

Relation With Other Modules	
Pre-requisites	
Module Aims, Learning Outcomes and Indicative Contents	
Module Introductory Description	<p>In the principles of Accounting (II), it continue a tradition, of helping students understand, prepare, and use financial information by linking accounting education with the "real world" accounting environment. The importance of students understanding the role of financial information in capital market has never been more important.</p> <p>The recent legislation will be helpful, because it puts increased emphasis on proper and high-quality reporting. Companies, and the individuals who run these companies, must adhere to sound reporting practice or face severe sanctions. It is an exciting time for those studying the cost accounting. Interest has been higher in developing and accounting information that will be useful to interested parties.</p>

Quality Assurance

Module Aims	<p>The course aims to provide sufficient knowledge about:</p> <p>The course aims to provide sufficient knowledge about:</p> <ol style="list-style-type: none">1. The accounting information system2. Income statement and related information3. Statement of financial position and statement of cash flows4. Adjusting the accounts.5. Complete Accounting Cycle (work sheet)
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Quality Assurance

Module Learning Outcomes	<p>Accounting principles have been around for ages with advancements occurring regularly. Especially over the last twenty years, accounting information systems have revolutionized the profession. Data is input, stored, and manipulated in ways the ancient Egyptians could not imagine. These advancements tend to go unnoticed by the general population. Those that use the technology everyday can become too reliant and not critically apply fundamentals when analyzing information. Regardless of the application, all systems are important and useful when used correctly. Honesty and integrity are a couple of the crucial attributes in accounting that allow for proper application of accounting principles and systems.</p>
Learning and Teaching Strategies	
Strategies	<p>Here are five strategies I have implemented in my classroom to help students improve their focus so they're ready, willing and able to learn.</p> <ul style="list-style-type: none">• Begin class with a mindful minute• Incorporate movement.• Take sensory breaks.• Build foundational cognitive skills.• Create a growth mindset classroom.

Module Delivery	
Structured workload (h/w)	3
Unstructured workload (h/w)	0
Total workload (h/w)	3

Module Assessment	
Midterm Examination	25 %
Practical Examination	5 %.
Course work and assignments	10 %
Final Examination	60 %.
Total	100%

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Donald, Kieso: Accounting Principle, 10 th ed., Wiley and Son, New York, 2012	
Recommended Texts	DONALO, KIESO. Intermediate Accounting IFRS Edition Volume 1. Edition Wiley & Son New York	
Websites		

Delivery Plan (Syllabus)	
	Material Covered
Week 1	Understand basic accounting terminology. Explain double-entry rules.
Week 2	Identify steps in the accounting cycle. Record transactions in journals, post to ledger accounts, and prepare a trial balance.
Week 3	Explain the reasons for preparing adjusting entries.
Week 4	Understand the content and format of the income statement.
Week 5	Understand the reporting of accounting changes and errors.
Week 6	Explain how to report other comprehensive income.
Week 7	Explain the uses and limitations of a statement of financial position.
Week 8	Prepare a classified statement of financial position using the report and account formats.
Week 9	Indicate the purpose of the statement of cash flows. Identify the content of the statement of cash flows.
Week 10	Prepare a basic statement of cash flows.
Week 11	Determine additional information requiring note disclosure. describe the major disclosure techniques for financial statements.
Week 12	Determine additional information requiring note disclosure.
Week 13	Describe the major disclosure techniques for financial. statements
Week 14	Single entry system
Week 15	Review
Week 16	Final Exam

Course Keywords

Lebanese French UNIVERSITY

Quality
Assurance

Ministry of Higher Education and
Scientific Research
Kurdistan Region – Iraq



APPENDIX: (Help and Information)

Lebanese French UNIVERSITY				
GRADING SCHEME				
Group	ECTS Grade	% of Students/Marks	Definition	GPA
Success Group (50 - 100)	A - Excellent	Best 10%	Outstanding Performance	5
	B - Very Good	Next 25%	Above average with some errors	4
	C - Good	Next 30%	Sound work with notable errors	3
	D - Satisfactory	Next 25%	Fair but with major shortcomings	2
	E - Sufficient	Next 10%	Work meets minimum criteria	1
Fail Group (0 - 49)	FX – Fail	(45-49)	More work required but credit awarded	
	F – Fail	(0-44)	Considerable amount of work required	

Note:

NB 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. KNU 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.

Useful Resource:

Lebanese French UNIVERSITY

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Designing Learning, From module outline to effective teaching

<https://www.sun.ac.za/english/faculty/arts/Documents/Designinglearning.pdf>