



Department: Accounting Department

College: Economy & Administration

University: Salahaddin University / Erbil

Subject: Principles Accounting in English 2

Stage: Second Stage / Second course

Lecturer Name: I.Malik Mohammad Tawfeeq Fadhil

Academic Year: 2022 - 2023

Course Book

1. Subject Name	Accounting Principles in English
2. Lecturer in charge	Malik Mohammad Tawfeeq Fadhil
3. Department/ College	Accounting Department/ College of Economic & Administration
4. Contact info	E-mail : malik.fadhil@su.edu.krd Phone : +964-750-411-9022
5. Time (in hours) per week	3 x 4 = 12 hours
6. Office hours	18 hours weekly
7. Course code	
8. Teacher's Academic Profile	<p>MBA in Accounting – Salahaddin University (February 2017). Assistant Lecturer (November 27, 2018). Delivered the following subjects to students:</p> <ol style="list-style-type: none"> 1- Principles of Accounting in English (Accounting Department 2nd Stage). 2- Intermediate Accounting in English (Finance & Banking Department, 2nd Stage). 3- Intermediate Accounting in English (Accounting Department, 2nd Stage). Bardarsh institute. 4- Principles of Accounting in English (Accounting Department first Stage). Bardarsh institute. <p>5- نظام المحاسبي الموحد، المرحلة الثانية، قسم المحاسبة، معهد بردرش التقني، جامعة دهوك التقنية.</p> <p>6- المحاسبة الحكومية، قسم الإدارة، كلية الإدارة والاقتصاد جامعة صلاح الدين.</p> <p>7- المحاسبة المالية المتقدمة باللغة الإنكليزية، قسم المحاسبة، كلية التقنية ناكري، جامعة دهوك التقنية.</p> <p>8- المحاسبة التكاليف المتقدمة باللغة الإنكليزية، قسم المحاسبة، كلية التقنية ناكري، جامعة دهوك التقنية.</p> <p>9- نظرية المحاسبة، قسم المحاسبة، كلية التقنية في ناكري، جامعة التقنية دهوك.</p>
9. Keywords	Accounting Principles, Accounting assumptions, financial statement element, Double Entry Theory, General journal, Financing transaction, accounting errors, General ledger, Trail balance, Closing entry, Income Statement, Balance sheet.
10. Course overview:	<p>Principles of Financial Accounting provide an introduction to the concepts and uses of financial accounting information in a business environment and its role in the economic decision-making process. Accounting is referred to as the language of business. Primary areas of study include the theory of debits and credits, special journals, the accounting cycle, notes and interest, receivables and payables, accruals and deferrals, measurement and valuation of assets and liabilities, the determination of net income (profit) and the preparation and analysis of basic financial Ostatements.</p>
11. Course objective:	<p>Accounting is the common language of organizations: businesses, Non-profits, or governments. The basic principles of accounting provide a common ground for communication. The objective of this study year is to learn, understand and to apply basic principles. In addition to specific accounting curriculum objectives identified in the book course outline such as (adjusting the accounts (deferrals and accruals), types inventory system, Inventory Methods Evaluation, depreciation, disposals of fixed assets, financial statements, and etc....).</p>
12. Student's obligation	

The obligations may include following:

- ✓ Attending classes
- ✓ Reading reference materials
- ✓ Completing tests
- ✓ Completing Homework
- ✓ Assignments
- ✓ Exams
- ✓ Quiz

13. Forms of teaching

The main language of class is mixture of English & Kurdish language

I Shall be using different methods, modern systems & tools to deliver this module for the benefit of students in order to make students pay attention & interact with module, I will try my best to make my module student centered with their participation, the tools may include but not limit to-:
Laptop, data show, handouts, presentations, Quiz, scenario case, problem solving White Board, power points, practical.

14. Assessment scheme

The marking will be divided as following:

1. 20% for first semi-course exam.
2. 20%. Quiz and Homework
3. 60% for final exam.

The final Exam Principle of Accounting examination paper is three hours in duration. The examination paper is in two sections; section A covers explanation & evaluation of all topics covered in the syllabus; Section B will be a mathematical scenario such as accounting treatment. Section A of the exam essentially tests students understanding of concepts and theories from the syllabus, students will generally be expected to go deeper into the subject matter than that set out in the subject guide if they want to get a very good mark

15. Student learning outcome:

By the end of the course, students should be able to:

1. Understanding Adjusting the Accounts Deferrals (Prepaid Expenses, Unearned Revenues).
2. Understanding Adjusting the Accounts Accruals (Accrued Revenues, Accrued Expenses).
3. Understanding PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS).
4. Understanding Methods of Depreciation.
5. Understanding Disposals of Fixed Assets.
6. Understanding the inventory types of inventory system.
7. Understanding the Inventory Methods Evaluation.
8. Understanding Financial statements (Income statement)
9. Understanding Financial statements (Balance sheet statement)

16. Course Reading List and References:

Please note that as long as student read the Essential reading, they are then free to read around the subject area in any text, paper or online resource. Student will need to support their learning by reading as widely as possible and by thinking about how these principles apply in the real world.

- Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, "Intermediate Accounting ", 17th Edition, John wiley and sons, Inc, 2020.

- Belverd E. Needles, Marian Powers, Susan V. Crosson, "Principles of accounting" 10th Edition, Houghton Mifflin company, 2008.
- Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel, "Intermediate Accounting ", 15th Edition, John wiley and sons, Inc, 2013.
- Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel, " Accounting Principles ", 10th Edition, John wiley and sons, Inc, 2012.
- Dyckman R. Thomas, Davis J. Charles, Dukes E. Ronald, "Intermediate Accounting ", Fifth , Mc graw hill 2001.
- James M. Reeve, Carl S. Warren, Jonathan E. Duchac "Principles of Financial Accounting" 10th Edition, Thomson, South- Western, 2007.
- Spiceland, J., Daivid, Sepe, F., James, Tomassini, A., Lawrence, "Intermediate Accounting" Second Edition, Mc graw 2000.

17. Course Topics

Weeks	Topics
Week 1	Chapter (1) Adjusting the Accounts Deferrals (Prepaid Expenses, Unearned Revenues) Accruals (Accrued Revenues, Accrued Expenses)
Week 2	Chapter (1) Adjusting the Accounts Deferrals (Prepaid Expenses, Unearned Revenues) Accruals (Accrued Revenues, Accrued Expenses)
Week 3	Chapter (1) Adjusting the Accounts Deferrals (Prepaid Expenses, Unearned Revenues) Accruals (Accrued Revenues, Accrued Expenses)
Week 4	Chapter (2) PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS)
Week 5	Chapter (2) PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS) Methods of Depreciation
Week 6	Chapter (2) PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS) Disposals of Fixed Assets
Week 7	CHAPTER (3) INVENTORY TYPES OF INVENTORY SYSTEMS
Week 8	CHAPTER (3) INVENTORY TYPES OF INVENTORY SYSTEMS
Week 9	Midterm exam
Week 10	CHAPTER (3) INVENTORY Inventory Methods Evaluation
Week 11	CHAPTER (3) INVENTORY Inventory Methods Evaluation

Week 12	CHAPTER (4) Financial statements (Income statement)
Week 13	CHAPTER (4) Financial statements (Income statement)
Week 14	CHAPTER (4) Financial statements (Balance sheet statement)
Week 15	Final exam