



Department: Accounting Department

College: Economy & Administration

University: Salahaddin University / Erbil

Subject: Principles Accounting in English 2

Stage: Second Stage / Second course

Lecturer Name: I.Nakhshin Jamal Mohammed

Academic Year: 2023 - 2024

Course Book

1. Subject Name	Accounting Principles in English2
2. Lecturer in charge	Nakhshin Jamal Mohammed
3. Department/ College	Accounting Department/ College of Economic & Administration
4. Contact info	E-mail : nakhshin.mohammed@su.edu.krd Phone :
5. Time (in hours) per week	3 x 2 = 6 hours
6. Office hours	18 hours weekly
7. Course code	
8. Teacher's Academic Profile	<p>Diploma in Accounting in 2004 Bachelor's degree in Accounting from Salahaddin University 2008 Master's degree (Accounting) from Salahaddin University (2014).</p> <p>Academic Title: - Assistant lecturer (02/19/2015) - lecturer (acceptance date: 9/22/2021)</p> <p>Number of years of service as a lecturer at the university: nine years</p> <p>Delivered the following subjects to students: - Academic Debate (first stage) in the accounting department. - Principles of Scientific Research (Second and Fourth Stages) - Unified accounting system. - Excel (second stage) (calculation section). - Principles of accounting (first stage) in the accounting department. - Government Accounting (second stage) in the Administration Department. - Tax Accounting (third stage) in the Accounting Department. - Tourism accounting (second stage) in the Department of Tourism Organizations Management. - Auditing.</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</p>

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....).

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., David, 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 (2) PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS)
Week 4	Chapter (2) DETERMINING THE COST OF PLANT ASSETS (Fixed Assets):
Week 5	Chapter (2) Fixed Assets Depreciation Methods of Depreciation 1. Straight-line method
Week 6	Chapter (2) Methods of Depreciation 2-Declining-balance method. 3. Units-of-activity (units of use or production) 4. sum of the year digits
Week 7	Chapter (2) PROPERTY, PLANT, AND EQUIPMENT (FIXED ASSETS) Disposals of Fixed Assets

Week 8	CHAPTER (3) INVENTORY TYPES OF INVENTORY SYSTEMS
Week 9	CHAPTER (3) INVENTORY TYPES OF INVENTORY SYSTEMS
Week 10	exam Midterm
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