



Northern Technical University
 Technical Management Institute
 / Ninawa
 Department of accounting



MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية			
Module Title	Accounting		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code			
ECTS Credits			
SWL (hr/sem)	3		
Module Level	2	Semester of Delivery	
Administering Department		College	Technical Management Institute / Ninawa Department of Accounting techniques
Module Leader	Waleed khalid		e-mail wakeed_khalid@ntu.edu.iq
Module Leader's Acad. Title	Lecturer		Module Leader's Qualification Ph.D. degree
Module Tutor			e-mail
Peer Reviewer Name			e-mail
Scientific Committee Approval Date			Version Number



Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	Basic	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents

Module Aims	<ol style="list-style-type: none"> 1. Explains the nature and concept of intermediate accounting 2. How to deal with debtors and methods of calculating depreciation 3. Buying and selling fixed assets and methods of calculating depreciation 4. Buying and selling stocks and bonds and calculating an allowance for falling stock prices
Module Learning Outcomes	<ol style="list-style-type: none"> 1. Teaching the student how to calculate the debtor's balance 2. Teaching the student how to buy and sell fixed assets and calculate depreciation 3. Teaching students how to buy and sell stocks and bonds



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Indicative Contents المحتويات الإرشادية	Indicative content includes the following.
	The concept of accounting.



Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	<ol style="list-style-type: none"> 1. Lecturers 2. Electronic lecturers 3. Seminars 4. Workshop
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Student Workload (SWL)

Structured SWL (h/sem)	45	Structured SWL (h/w)	3
Unstructured SWL (h/sem)	15	Unstructured SWL (h/w)	1
Total SWL (h/sem)	60		



Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10	3-6	
	Assignments	2	5% (5)	5, 13	
Summative assessment	Midterm Exam	1hr2	40%	10	
	Final Exam	1hr3	60%	15	
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	The conceptual of accounting
Week 2	Introduction to debtors
Week 3	Types of debtors, formation of depreciation
Week 4	Practical cases
Week 5	Practical cases
Week 6	Introduction to fixed assets
Week 7	Types of fixed assets
Week8	Purchasing and selling fixed assets
Week 9	Formation of allocation
Week 10	Practical cases



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Week 11	Introduction to financial investment
Week 12	The stocks (shares)
Week 13	The bonds
Week 14	Formation of allocation
Week 15	Practical cases



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Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Intermediate accounting, kieso	Yes
Recommended Texts		
Websites	https://www.google.com/ https://www.google.com/	

Grading Scheme

مخطط الدرجات

Group	Grade	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	90 - 100	Outstanding Performance
	B - Very Good	80 - 89	Above average with some errors
	C - Good	70 - 79	Sound work with notable errors
	D - Satisfactory	60 - 69	Fair but with major shortcomings
	E - Sufficient	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	(45-49)	More work required but credit awarded
	F – Fail	(0-44)	Considerable amount of work required

Note: 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.