



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 for private companies		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	ACT201		
ECTS Credits			
SWL (hr/sem)	3		
Module Level	2	Semester of Delivery	2
Accounting Technologies Department		College	Technical Management Institute-Nineveh
Module Leader	May Zuhair younis		e-mail mayzy@ntu.edu.iq
Module Leader's Acad. Title	Teacher		Module Leader's Qualification MS.C
Module Tutor			e-mail
Peer Reviewer Name	Name	e-mail	E-mail
Scientific Committee Approval Date	01/06/2023	Version Number	1.0



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Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	None	Semester	
Co-requisites module	None	Semester	



Module Aims, Learning Outcomes and Indicative Contents

<p>Module Aims</p>	<ol style="list-style-type: none"> 1- Recognizing the types of companies according to Iraqi Law No. 22 of 1997. 2- Understanding how capital is formed in joint-stock companies. 3- Learning about the distribution of profits and losses among partners. 4- Familiarizing oneself with methods of increasing capital in companies.
<p>Module Learning Outcomes</p>	<p>Understanding how a partner joins or separates from the company.</p>
<p>Indicative Contents</p>	<ol style="list-style-type: none"> 1- Students performing accounting tasks in private sector companies. 2- Liquidating joint-stock and partnership companies through various methods.



Learning and Teaching Strategies

Strategies	<p>1. Interactive thinking: involves encouraging students to actively participate in the learning process. Methods such as group discussions, group case analysis, and group projects can be used to enhance interaction and encourage students to critically investigate and apply accounting concepts to real-life scenarios.</p> <p>2. Using practical examples: Practical and real examples of people companies can be used to illustrate accounting concepts. Financial reports and accounts of real companies can be viewed and analyzed with students so that they can understand the applications of accounting concepts in actual business.</p> <p>3. Problem-based learning: This strategy can be implemented by presenting students with accounting problems and challenges and encouraging them to find appropriate solutions using the acquired knowledge and concepts. The present study and critical analysis of accounting situations can be used to enhance critical thinking and logical reasoning</p>
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Student Workload (SWL)

Structured SWL (h/sem)		Structured SWL (h/w)	
Unstructured SWL (h/sem)		Unstructured SWL (h/w)	
Total SWL (h/sem)			



Module Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes				
	Assignments				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	Types of companies - their formation procedures and declaration of solidarity companies.
Week 2 - 3	Proof of partners' shares in capital and profit shares In-kind shares Cash shares In-kind and cash shares.
Week 4	Final accounts, distribution of profits, and methods of distributing profits and losses. Equal distribution and distribution in agreed upon proportions. Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions.
Week 5-6	Granting partners salaries or rewards in exchange for their services and distributing the balance in specific proportions. Granting partners interest, capital, and salaries in exchange for their services and distributing the balance in specific proportions.
Week 7	Corporate withdrawals and their benefits
Week 8	Partner loan and interest.
Week 9-10	Change in the partners' agreement, amending the basis for distributing profits and losses.
Week 11-12	Capital adjustment - capital increase. Capital adjustment - capital reduction.
Week 13	Capital adjustment - capital increase. Capital adjustment - capital reduction.
Week 14-15	Separation of an original partner, payment of more than one share. Payment is less than the quota The reputation of the store and its treatment Liquidation of joint liability companies



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Delivery Plan (Weekly Lab. Syllabus)

Delivery Plan (Weekly Lab. Syllabus)	
	Material Covered

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts		Yes
Recommended Texts		yes
Websites		



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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	مؤسب	60 - 69	Fair but with major shortcomings
	E - Sufficient	مؤبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (تأيد المعلقة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required