## MODULE DESCRIPTION FORM

Module Information					
Module Title	Basic of Accounting		Module Delivery		
Module Type	Basic		⊠ Theory	· · · · · · · · · · · · · · · · · · ·	
Module Code	BMA103		<ul><li>☑ Lecture</li><li>☐ Lab</li><li>☑ Tutorial</li><li>☑ Practical</li></ul>		
ECTS Credits	6				
SWL (hr/sem)	150		☐ Seminar		
Module Level		UGI 1	UGI 1 Semester of Delivery		1
Administering Dep	Business Administration College College of Management and		and Economy		

Relation with other Modules					
Prerequisite module	None	Semester			
Co-requisites module	None	Semester			

Student Workload (SWL)					
Structured SWL (h/sem)	63	Structured SWL (h/w)	3		
Unstructured SWL (h/sem)	87	Unstructured SWL (h/w)	5		
Total SWL (h/sem)	150				

Module Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	2	10% (10)	6 and 10	1, 2,4 and 5
Formative	Assignments	2	10% (10)	3 and 15	1,2,4 and 5
assessment	Discussions	5	10% (10)	continuous	All
	Report	2	10% (10)	4,11	All
Summative	Midterm Exam	2hr	10% (10)	13	All
assessment	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)				
	Material Covered			
Week 1	Accounting in the business environment			
Week 2	Accounting concepts and principles			
Week 3	Accounting hypotheses			
Week 4	Characteristics of accounting information			
Week 5	The budget equation			
Week 6	The budget equation			
Week 7	Single enrollment			
Week 8	Accounting restrictions			
Week 9	Accounting restrictions			
Week 10	Types of accounts			
Week 11	Accounting course			
Week 12	Daily Record			
Week 13	The exam			
Week 14	Teacher record			
Week 15	Audit balance			

Learning and Teaching Resources				
	Text	Available in the Library?		
Required Texts	Fundamentals of accounting knowledge / Talal aljajawi	Yes		
Recommended		No		
Texts		INU		
Websites				

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