

UNIVERSITY of WARITH ALANBYIAA COLLEGE of ADMINISTRATION and ECONOMICS		DEPARTMENT Of Health Institute Management
Course Description Guide 2025/2026		
Course Information		
Module Title	Fundamentals of Financial Accounting	
Module Code	AC1101	
Module Type	Core	
ECTS	8	
SSWL (hr./sem.)	93	
Semester of Delivery	1	
Module Level	1	
College	Administration and Economics	
Administering Department	Health Institution Management	
Module Leader	Talal Aljaway	
Qualification	Ph.D.	
Academic Title	Professor	
Module Tutor	Iman Khalil Ibraheem	
Relation with Other Modules		
Item	Semester	
Prerequisite Module	—	
Co-requisite Module	—	
Module Aims		
<ul style="list-style-type: none"> • Introduction to accounting and the business environment. • Accounting concept, objectives, principles, and assumptions. • Double-entry system, nature of accounts, debit and credit. • The accounting cycle and accounting for sole proprietorships. • Accounting for loans, interest, inventory, purchases, and sales. • Accounting for expenses, revenues, and capital. 		
Learning Outcomes		
<ul style="list-style-type: none"> • Understanding the concept of accounting. • Distinguishing between debit and credit accounts. • Differentiating between expenses and revenues. 		

<ul style="list-style-type: none"> • Understanding the accounting equation. • Understanding inventory and its valuation. • Recording journal entries and maintaining accounting records. • Preparing the trial balance and income statement. 	
Indicative Contents	
Topic	SSWL
Accounting equation – Double-entry – Journalizing & Posting	12 hrs
Accounting cycle – Recording & Posting to ledger	10 hrs
Balancing accounts – Trial balance preparation	12 hrs
Review	6 hrs
Capital changes & withdrawals	12 hrs
Loans and interest	12 hrs
Inventory, purchases & sales	13 hrs
Revenues & expenses – Capital vs Revenue	13 hrs
Weekly Theoretical Plan	
Week	Material Covered
1	Introduction to Financial Accounting
2	Accounting concepts and principles
3	Types of companies
4	Analysis of financial transactions
5	Accounting equation method
6	Recording & posting – Double entry
7	Midterm Exam
8	Journal, Ledger & Financial Statements
9	Sole proprietorship accounting
10	Purchases and returns
11	Sales and returns
12	Purchase and selling expenses
13	Revenue and capital expenditures
14	Discounts
15	Cash (Cash & Bank)
16	Final Exam

Grading Scheme	
A (Excellent)	90–100
B (Very Good)	80–89
C (Good)	70–79
D (Fair)	60–69
E (Pass)	50–59
FX (Conditional Fail)	45–49
F (Fail)	0–44

Learning and teaching resources	
Required texts	- Fundamentals of Accounting Knowledge / 2007: Prof. Dr. Talal Al-Jajawi + Dr. Riyan Naoum and others
Recommended texts	- Principles of Financial Accounting 2018 / Prof. Dr. Safaa Ahmed Al-Aani - Eng. Hakim Al-Saadi
websites	