

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority

Quality Assurance and Academic Accreditation Department

## ***Academic Program Description Form for Colleges and Institutes***

**University:** Warith Al-Anbia University

**College/Institute:** College of Administration and Economics

**Scientific Department:** Accounting Department

**Date of filling out the file:** 03/01/2025

**Signature:**

**Signature:**

**Name of Department Head:**

**Scientific Assistant:**

**Date:**

**Date:**

***Subject teacher: Ms. Azhar Saadi Hatem***

***The file was reviewed by***

***Quality Assurance and University Performance Division***

***Name of Director of Quality Assurance and University Performance  
Division:***

***Date***

***Signature***

***Dean's approval***

## ***Course Description Form***

This course description provides a concise summary of the main characteristics of the course and the learning outcomes expected of the student, demonstrating whether he has made the most of the available learning opportunities and must be linked to the programme description.

1-Educational institution	Warith Al-Anbiya University - College of Administration and Economics
2-Academic department/center	Accounting
3-Course name/code	Advanced Finance
4-Available forms of attendance	Direct attendance in the classroom
5-Semester/year	2024-2025
6-Number of study hours	60 hours
7-Date of preparation of the description	1-3 – 2025

### **8-Course Objectives**

**At the end of the course, the student will be able to:-**

- 1- The student's knowledge of the basic topics in advanced financial accounting.
- 2- The student's understanding of the accounting treatments related to the topics in advanced financial accounting.
- 3- Enabling the student to handle accounting treatments for aspects of advanced financial accounting.

### **9- Course Outcomes**

1. Ability to understand and analyze merger accounting issues.
2. Ability to analyze and deduce.
3. Ability to link theoretical material with practical and applied reality.

4. Scientific research and discussion skills.
5. Ability to employ advanced accounting concepts.
6. Providing the student with the ability to understand and analyze the economic transactions of the unit and how to calculate the costs of those transactions and translate them into accounting records and then financial statements.
7. Expanding the student's ability to distinguish between corporate accounting and other branches of accounting.
8. Ability to apply the acquired knowledge to practical cases and problems.

### **10- Student evaluation**

- 1- *Students are assessed through a variety of methods, such as written examinations, oral examinations, homework assignments, and class participation.*
- 2- *Students are assessed through assignments outside the classroom.*

### **11- Teaching methods**

1. *Explanation.*
  2. *Dialogue and discussion.*
  3. *Using new teaching methods.*
  4. *Using references and sources.*
- Brainstorming.*

### **12- Learning and teaching resources**

- 1- Theoretical concepts and practical applications (Prof. Bushra Al-Mashhadani)

### **13. Course structure**

The week	Watches	Required learning outcomes	Teaching method	طريقة التقييم
1	2	The concept of corporate merger - its causes and types	a lecture	Oral questions
2	2	Accounting treatments for corporate mergers - acquisition of assets	a lecture	Daily and periodic tests

3	2	Accounting treatments for corporate mergers - acquisition of shares - preparation of consolidated financial statements on the date of acquisition	a lecture	a lecture
4	2	Accounting treatments for acquisition of shares after the date of acquisition - cost and ownership methods	a lecture	a lecture
5	2	The concept of operating sectors (divisions) and the requirements for financial reporting of their business results	a lecture	Daily exam
6	2	The concept of branches, their types and the importance of accounting for their business.	a lecture	A lecture
7	2	Accounting treatments for internal branches - the central method	a lecture	Daily exam
8	2	Accounting treatments for internal branches - the decentralized method	a lecture	a lecture
9	2	Reconciling current accounts (branch current and center current) and preparing consolidated financial statements for the main center and its branches	a lecture	a lecture
10	2	Solutions to questions and exercises + the first semester exam	a lecture	Daily exam
11	2	The concept of revenues and the bases for recognizing them and related accounting problems	a lecture	a lecture
12	2	The concept of consignment goods and the bases for recognizing revenues from the point of view of the asset.	a lecture	a lecture
13	2	Problems and foundations of recognizing revenues	a lecture	a lecture
14	2	resulting from installment sales operations - installment sales method Problems and foundations of recognizing revenues	a lecture	a lecture
15	2	resulting from installment sales operations - installment sales method Solutions to questions and exercises - Second semester exam	Exam	exam

#### **14- Curriculum development plan**

1. Updating the course vocabulary according to recent updates to keep pace with developments in the international accounting environment in accordance with international standards.
  2. Twinning and coordination with government colleges for the purposes of academic integrity.
- Following up on the latest developments in the field of scientific

research related to the curriculum.

***M.M Azhar Saadi Hatem***

***Corporate Subject Lecturer***

***Warith Al-Anbiya University / College of Administration and Economics***

***Accounting Department***

***2025-2024***