

Ministry of Higher Education and Scientific Research  
Scientific supervision and evaluation device  
Department of Quality Assurance and Academic Accreditation

*Academic program description form for colleges and institutes*

”University: Warith Al-Anbiya  
College/Institute: Management and Economics  
Scientific Department: Accounting  
Date of filling the file: 04 / 3 / 2025

**the signature**

**Name of department head**

**the date**

**the signature**

**:Name of scientific assistant**

**:the date**

Subject teacher: Ass. Lecturer Ali Iyad Ali  
Check the file before  
Division of Quality Assurance and University Performance  
Name of the Director of the Quality Assurance and University Performance  
Division  
the date  
the signature

**Dean's approval**

## Course description form

### Course Description The course is taught in English

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description

College of Management and Economics / "University of Heir al-Anbiya "AS	Educational institution .1
Accounting	Scientific department/center .2
Accounting in English 2	Course name/code .3
Direct attendance in the classroom	Available attendance forms .4
Academic year: 2024- 2025	Semester/year .5
theoretical hours 60	Number of study hours .6 ((total
2025 / 3 / 04	The date this description .7 was prepared
:Course objectives .8	

This course aims to achieve the following

- A) The student learns and gains experience in accounting treatment of financial transactions and preparing financial statements in the English language
- b) Training and educating the student on how to work as an accountant in foreign companies, multinational companies and branches
- C) Deepening students' understanding of accounting concepts and terminology in the English language
- .d) The student learns and gains experience in the field of modern accounting work
- C) Raising the level of students and strengthening them to read solid English accounting sources

#### 9Course outcomes and teaching, learning and evaluation methods

##### A- Knowledge and understanding

Knowledge and understanding of accounting in English

Knowledge and understanding of accounting treatments for financial transactions in the English language

Knowledge and understanding of methods and procedures for preparing reports and financial statements in English

##### B. Subject-specific skills

Highlighting practical cases from the reality of the environment of foreign companies and companies with branches

##### C. thinking skills

The direct method of thinking based on logic in arranging and classifying (1 ideas based on models or criteria defined in advance

The indirect method of thinking based on searching for keys to solutions to (2 the problem from a set of available data and information

##### Dr. Evaluation methods

Written exams (2 monthly exams) 40 marks

Oral and paper tests (daily exams) 5 marks

Attendance, participation and duties 5 marks

#### Teaching and learning methods

Giving lectures and dialogue with students and discussing them directly

Focus on students' participation in the lecture by asking questions

Adopting the homework method to solve various problems

#### Evaluation methods

Oral questions and class participation

Practical tests

Monthly, semester and final tests

There is no prescribed book	A) The required textbooks
(b) Main references (sources)	
Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018	<b>Recommended books and (1 references (scientific journals, (.....reports</b>
•	<b>...Electronic references, websites (2</b>

<b>Evalu ation metho d</b>	<b>Teachi ng metho d</b>	<b>Topic/Chapter</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
daily	a lecture	Accounting for property, plant, Equipment	Accounting for property, plant, Equipment	<b>4</b>	<b>1</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>2</b>
daily	a lecture	Depreciation Accounting	Depreciation Accounting	<b>4</b>	<b>3</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>4</b>
daily	a lecture	Inventory Valuation: Cost Basis approach	Inventory Valuation: Cost Basis approach	<b>4</b>	<b>5</b>
daily	a lecture	Explanation of (FIFO, LIFO, W.A) methods	Explanation of (FIFO, LIFO, W.A) methods	<b>4</b>	<b>6</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>7</b>
daily	a lecture	Accounts Receivable	Accounts Receivable	<b>4</b>	<b>8</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>9</b>
daily	a lecture	Accounting For investment (equity investment)	Accounting For investment (equity investment)	<b>4</b>	<b>10</b>
daily	a lecture	Accounting For investment (Debt investment)	Accounting For investment (Debt investment)	<b>4</b>	<b>11</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>12</b>
daily	a lecture	Accounting For Stockholders Equity (common Stock& preferred Stock)	Accounting For Stockholders Equity (common preferred Stock& Stock)	<b>4</b>	<b>13</b>
daily	a lecture	Dividends Policy	Dividends Policy	<b>4</b>	<b>14</b>
Exam	Exam	Practices	Practices	<b>4</b>	<b>15</b>

Course development plan (3
Constantly updating the course according to available foreign sources And relying on reliable foreign sources as well as Arab sources to follow developments in countries of the world

**Ass. Lecturer Ali Iyad Ali**  
**Accounting teacher in English**  
**”University of Warith Al-Anbiya**  
**College of Administration and Economics/Department of Accounting**  
**2025 - 2024**