

Course Description Form

course Description

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

College of Administration and Economics / Warith Al-Anbiya University "AS"	1. Educational institution
Accounting	2. Scientific Department / Center
Intermediate Accounting(2)	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5. Semester / Year
75hours	6. Number of Credit Hours (Total)
2025/2/4	7. The history of preparation of this description
<p>8- Course Objectives</p> <p>1- Deepen students' understanding of the concept of current and non-current assets.</p> <p>2- The student learns and gains experience in the field of accounting measurement and disclosure of assets in the financial statements and focuses on related accounting problems.</p> <p>3 -Familiarity with international accounting standards related to assets and the latest amendments made to them.</p>	
<p>9-Course outcomes, teaching, learning and evaluation methods</p> <p>A- Knowledge and understanding</p> <p>A1- Knowledge and understanding of the elements of current assets and the related accounting procedures.</p> <p>A2- Knowledge and understanding of the elements of non-current assets and the related accounting procedures.</p> <p>B - Subject-specific skills</p> <p>Highlighting practical cases from the accounting environment of current assets and non-current assets.</p>	

<p>C- Thinking skills</p> <p>C1- The direct method of thinking based on logic in arranging and classifying ideas based on pre-determined models or criteria.</p> <p>C2- The indirect method of thinking based on searching for keys to solutions to the problem from among a set of available data and information.</p>
Teaching and learning methods
Lectures and group discussions
Evaluation methods
<p>1 -Written tests</p> <p>2- Oral tests</p>

10-Course structure

Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	hours	week
Exams	Lectures	Chapter One: Commodity Inventory	<ul style="list-style-type: none"> Definition of inventory, its nature, and its presentation in the financial statements of commercial and industrial companies. 	5	1
Exams	Lectures	Chapter One: Commodity Inventory	<ul style="list-style-type: none"> Recording accounting entries under the periodic inventory system and the perpetual inventory system Methods of evaluating the inventory of goods 	5	2
Exams	Lectures	Chapter One: Commodity Inventory	<ul style="list-style-type: none"> Methods of evaluating commodity inventory 	5	3
Exams	Lectures	Chapter Two: Financial Investments	<ul style="list-style-type: none"> The concept of investments, types of securities 	5	4
Exams	Lectures	Chapter Two: Financial Investments	<ul style="list-style-type: none"> Investments in debt securities (bonds) 	5	5
Exams	Lectures	Chapter Two: Financial Investments	<ul style="list-style-type: none"> Investments in equity securities (stocks) 	5	6
Exams	Lectures	Chapter Two: Financial Investments	<ul style="list-style-type: none"> Evaluation of the investment portfolio at the end of the period and its disclosure in the financial statements. 	5	7
Exams	Lectures	Exam	<ul style="list-style-type: none"> First monthly exam Solving exam questions 	5	8
Exams	Lectures	Chapter Three: Fixed Assets and Their Depreciation	<ul style="list-style-type: none"> Definition of fixed assets Their characteristics Methods of acquiring fixed assets 	5	9
Exams	Lectures	Chapter Three: Fixed Assets and Their Depreciation	<ul style="list-style-type: none"> Methods of depreciation of fixed assets 	5	10

Exams	Lectures	Chapter Three: Fixed Assets and Their Depreciation	<ul style="list-style-type: none"> • Methods of dispensing with fixed assets 	5	11
Exams	Lectures	Chapter Four: Intangible Assets	<ul style="list-style-type: none"> • Definition of intangible assets • Methods of obtaining them • Types and extinguishment 	5	12
Exams	Lectures	Chapter Four: Intangible Assets	<ul style="list-style-type: none"> • Accounting treatment of intangible assets 	5	13
Exams	Lectures	Chapter Five: Current Liabilities	<ul style="list-style-type: none"> • Definition of current liabilities • Types of current liabilities 	5	14
Exams	Lectures	Exam	<ul style="list-style-type: none"> • Second monthly exam • Solving exam questions 	5	15

11 -Infrastructure	
There is no prescribed book.	1- Required textbooks
	2- Main references (sources)
Financial Accounting (Intermediate) Book According to International Financial Reporting Standards - Authors: Prof. Dr. Talal Al-Jajawi - Asst. Prof. Dr. Haider Ali Al-Masoudi	Recommended books and references (scientific journals, reports, etc.)
1- Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield	Electronic references, websites....

12 -Curriculum development plan
<p>Continuously updating the curriculum in accordance with international accounting standards and international financial reporting standards, especially since Iraq is obligated to apply international accounting standards in the coming period.</p> <p>And adopting reliable foreign sources as well as Arab sources to follow up on developments in the countries of the world.</p>

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Subject teacher