Course Description

1. Course name	
Accounting in English 2	
2. Course code	
HUC- ACC-025	
3. Chapter/Year	
2025 / Second course	
4. Date this description was prepared	
2024/9/1	
5. Attendance forms available	
My presence	
6. Number of study hours (total) / Number of units (total)	
hours / 65 units 52	
7. Course Director Name (If more than one name is mentioned)	
the name: D R. Ahmed owner slave God successor alkhalefa1981@gmail.com	
8. Course objectives	
The Intermediate Accounting Level 2 course aims to provide students with the concepts and tools necessary to understand and This .apply basic accounting principles more deeply than Level 1 aims to enable students to analyze and interpret financial statements more comprehensively and develop informed . decision-making skills in the field of accounting business	Topic objectives
9. Teaching and learning strategies	
1. **Explaining concepts clearly** : The teacher begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way that is easy for .the students to understand 2. **Extensive use of examples and practical applications** : The teacher uses examples and practical applications to better explain accounting concepts and .principles and illustrate how to apply them in reality 3. **Interactive learning** : The teacher encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and .group activities	Strategy

4. ,**multiple teaching methods** : The teacher uses interactive presentations .educational videos, and illustrations to clarify complex concepts and make them clearer

5. **Cooperative learning** : The teacher encourages students to work together in groups to solve accounting problems and discuss practical cases, which enhances .cooperation and interaction between them

6. **Immediate Feedback** : The teacher provides continuous assessment of students' performance and provides immediate feedback to help them improve their .understanding and performance in Intermediate Accounting

7. **Review and critical discussion** : The teacher encourages students to review and critically discuss the material on a regular basis, which helps them enhance their .understanding and apply concepts in different contexts

10. Course Structure

Evaluation method	Learning method	Unit or topic name	Required learning outcomes	Watches	The week
	In the university classroom	**,Inventory accounting concept of inventory in commercial companies**		4	1
	the university classroom	**Accounting for inventory according to the periodic and perpetual inventory system**		4	2
	In the university classroom	**For periodic and continuous inventory system**		4	3
	In the university classroom	**Methods of inventory valuation and disclosure in financial statements**		4	4
	In the university classroom	**Methods of inventory valuation and disclosure in financial statements**		4	5
	In the university classroom	**Accounting for ,financial investments**		4	6

		,concept of investments types of securities			
	In the university classroom	**Accounting for ,financial investments ,concept of investments types of securities**		4	7
	In the university classroom	**Accounting for investments in debt securities**		4	8
	In the university classroom	**Accounting for investments in securities**		4	9
	In the university classroom	**Evaluation of the investment portfolio at the end of the period and its disclosure in the financial statements**		4	10
	In the university classroom	**Fixed assets accounting, fixed assets concept, their characteristics**		4	11
	In the university classroom	**Fixed assets accounting, fixed assets concept, their characteristics**		4	12
	In the university classroom	**Fixed assets accounting, fixed assets concept, their characteristics**		4	13
	In the university classroom	**Fixed assets accounting, fixed assets concept, their characteristics**		4	14
	In the university classroom	**Fixed assets accounting, fixed assets concept, their characteristics**		4	15

11. Course Evaluation

The grade is distributed out of 100 according to the tasks assigned to the student such as daily .preparation, daily, oral, monthly and written tests, reports, etc

12. Learning and teaching resources

.Ross, S. A., Randolph , W., & Jordan, P. D. (2019) Fundamentals of Corporate Finance. Twelfth . Edition	Required books (methodology if any)

Dunleavy, J. (2018). Introduction to Accounting .Theory. Second Edition	
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references and websites