Course Description Form

1. Course name
Intermediate Accounting 2
2. Course code
HUC-ACC-019
3. Chapter/Year
Second course / 2025
4. Date of preparation of this description
2024/3/5
5. Available attendance forms
My presence
6. Number of study hours (total) / Number of units (total)
hours / 65 units 52
7. Name of the course administrator (if more than one name is mentioned)
:For name: M.M Hashim Haider Yousef Hussein Email HASHIMH.ALSARRAF@UOKUFA.EDU.IQ
8. Course objectives

The aim of the Intermediate Accounting course at the second level is to provide students with the concepts and tools necessary to understand and apply basic accounting principles in a deeper way than in the first level. This aims to enable students to analyze and interpret financial statements more fully and develop informed decision-	Subject objectives

making skills in the field of .accounting business	

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 to illustrate how they are applied 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. 4. **Use of multiple educational methods**: The teacher uses interactive presentations, educational videos, and illustrations to clarify complex concepts and make them more clear. 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. **Continuous Assessment and 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 regularly review and critically discuss the material, which helps them enhance their understanding and apply concepts in different contexts.	Strategy

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	In the university classroom	**Accounting for inventory, the concept of inventory**		4	1

		in commercial companies			
	In the university classroom	**Accounting for inventory according to the periodic and perpetual inventory system**		4	2
	In the university classroom	**Accounting for inventory according to the periodic and perpetual inventory system**		4	3
	In the university classroom	**Methods of evaluating and disclosing inventory in financial statements**		4	4
	In the university classroom	**Methods of evaluating and disclosing inventory in financial statements**		4	5
	In the university classroom	**Accounting for financial investments, concept of investments, types of securities**		4	6
	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 equity securities**		4	9
	In the university classroom	**Evaluation of the investment portfolio at the end of the period and disclosure thereof in the financial statements**		4	10
	In the university classroom	**Fixed assets accounting, concept**		4	11

		of fixed assets, their characteristics			
	In the university classroom	**Fixed assets accounting, concept of fixed assets, their characteristics**		4	12
	In the university classroom	**Fixed assets accounting, concept of fixed assets, their characteristics**		4	13
	In the university classroom	**Fixed assets accounting, concept of fixed assets, their characteristics**		4	14
	In the university classroom	**Fixed assets accounting, concept of fixed assets, 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 exams, reports, etc

12. Learning and teaching resources

Ross, S.A. , Randolph, W., & Jordan, B.D. (2019). Fundamentals of Corporate Finance. Twelfth Edition . **Donleavy,G . (2018).An Introduction to Accounting Theory.2nd Edition.**	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites