Course Description Form

1. Course name	
Intermediate Accounting 1	
2. Course code	
HUC–ACC–011	
3. Chapter/Year	
First course / 2024	
4. Date of preparation of this description	
2025/3/5	
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)	
:Name: M.M Hashim Haider Yousef Hussein Email HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	
8. Course objectives	
The primary objective of accounting is to measure the economic operations of different units in a standard and material way. The objectives of financial accounting are determined according to the user's needs for ,financial statements and reports as accounting depends on preparing financial statements with a general purpose, and its primary objective is to provide useful information to all user groups at a lower cost.	Subject 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 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	**Conceptual Framework for Financial Accounting**		4	1
	In the university classroom	**Final accounts and financial statements in commercial companies**		4	2

	In the university classroom	**Income statement in commercial companies and statement of financial position**		4	3
	In the university classroom	**Final accounts in service companies**		4	4
	In the university classroom	**Income Statement and Financial Position**		4	5
	In the university classroom	**Record settlements of expenses and revenues**		4	6
	In the university classroom	**Working papers and settlements**		4	7
	In the university classroom	**First monthly exam**		4	8
	In the university classroom	**Cash - Bank Account Reconciliation Statement**		4	9
	In the university classroom	**Methods of preparing a bank reconciliation statement**		4	10
	In the university classroom	**Cash flow statement and methods of preparation**		4	11
	In the university classroom	**Accounting for debtors**		4	12
	In the university classroom	**Doubtful debts and their accounting treatment**		4	13
	In the university classroom	**Accounting treatment of provision for doubtful debts**		4	14
	In the university classroom	**Second monthly exam**		4	15

11. Course Evaluation

. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

	Required textbooks (methodology if any)

Kieso, D. E. , Weygandt, J. J., Warfifd, T. D. (2020). Intermediate Accounting IFRS Edition 4Th Edition .	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites