

1 .Course name
Advanced Financial Accounting
2 . Course code
HUACCD011035
3 . Chapter/Year
SecondCourse -2024/2025
4 .Date of preparation of this description
7\3\2025
5 .Available attendance forms
My presence
6 . Number of study hours (total)) / Number of units (total)
5 / 4
7. Name of the course supervisor (if more than one name is mentioned) (
Name : : M.M. Hassanein Abdul Amir Abdul Hassan :Emailhussainalsady44@gmail.com
8 .Course objectives

• Developing accounting skills: Providing students with the knowledge and skills necessary to perform basic accounting operations, such as preparing financial statements and recording financial .transactions • :Understanding the accounting system Providing a deep understanding of the accounting system and the financial laws and standards that govern the practice of .accounting in companies • Financial Statement Analysis: Teach students how to use financial statements to analyze a company's performance and . make financial decisions . Strategy • Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to .stakeholders	Subject objectives
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9 .Teaching and learning strategies

• Problem-Based Learning: Exposing students to real accounting scenarios and challenges faced by accountants in companies. This approach helps students .apply theoretical knowledge in practical situations • Simulations and educational games: Use accounting software and interactive educational games to help students understand accounting processes and the . impact of financial decisions • Group Projects: Encourage group work to analyze financial statements or .prepare financial reports. This can help enhance teamwork and leadership skills • Case Studies : Use real-life corporate case studies to teach students how to deal with complex financial situations, enhancing their understanding of .accounting and financial dynamics in businesses	Strategy
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Seminars and lectures Hospitality : Inviting professional accountants and business experts to share their practical experiences, providing students with an .opportunity to learn from real-life experiences					
Internship: Providing opportunities for internship within companies or financial institutions to enable students to gain practical experience in a real-world .environment					
,Continuous Assessment Tests : Conduct periodic tests to measure students understanding of accounting concepts and provide immediate feedback to help .them continuously improve their performance					
Use of Technology: Utilizing technological tools such as advanced accounting software and financial systems to teach students how to handle financial data .effectively					
10 Course . structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	Business combination concept		5	1
Discussion and oral and written examinations	Presentation and discussion	Accounting for asset acquisition		5	2
Discussion and oral and written examinations	Presentation and discussion	Accounting for stock acquisition1		5	3

Discussion and oral and written examinations	Presentation and discussion	Accounting for acquisition Stocks2		5	4
Discussion and oral and written examinations	Presentation and discussion	Concept of operating segments and reporting		5	5
Discussion and oral and written examinations	Presentation and discussion	The concept of branches and their types		5	6
Discussion and oral and written examinations	Presentation and discussion	Accounting for branch - operations central method		5	7
Discussion and oral and written examinations	Presentation and discussion	Accounting for business - Branches Decentralized Method		5	8
Discussion and oral and written examinations	Presentation and discussion	Reconciliation of current accounts		5	9
Discussion and oral and written examinations	Presentation and discussion	Revenue concept and recognition		5	10
Discussion and oral and written examinations	Presentation and discussion	The concept of consignment goods		5	11
Discussion and oral and written examinations	Presentation and discussion	Problems of recognizing installment sales		5	12

13	5	مشاكل الاعتراف بالبيع بالتقسيط	القاء ومناقشة	نقاش وامتحانات شفوية وتحريرية
14	5	تقارير علمية	القاء ومناقشة	نقاش وامتحانات شفوية وتحريرية
15	5	مراجعة شاملة نظرية	القاء ومناقشة	نقاش وامتحانات شفوية وتحريرية

11. تقييم المقرر

توزع الدرجة 30 امتحانات شهرية و 10 تقييم يومي و60 امتحان فصلي

12. مصادر التعلم والتدريس

الكتب المقررة المطلوبة 1. المشهداني (2023) ، محاسبة الشركات ومواضيع متقدمة بإطار IFRS.	
المراجع الرئيسية Advanced Accounting , 7e ,DEBRA C. JETER ,PAUL K. CHANEY (2019)	1.
الكتب والمراجع الساندة التي يوصي بها (التقارير المالية)	
المراجع الالكترونية ، مواقع الانترنت (مواقع الشركات)	