1 . **Course name**
Corporate Accounting
2 . **Course code**
HUACCD011028
3 . **Chapter/Year**
Chapter One– 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 person course name (if more than one name is mentioned)
the name : M.M. Hassanein Abdul Amir Abdul Hassan Email: hussainalsady44@gmail.com

8 .Course objectives	
• :Understanding Laws and Regulations The study of governmental accounting aims to provide students with a deep understanding of the laws and regulations governing the management of public funds and the financial .reporting of government entities • Developing accounting skills: The objectives include developing accounting skills and financial data analysis skills to ensure accuracy and .transparency in financial reporting • Resource Planning: A large part of government accounting revolves around .resource planning and preparation Annual budgets of government .agencies • Financial Performance Monitoring : The study in this field aims to provide graduates with the skills necessary to monitor	**Subject objectives**

• : Tax and Regulatory Compliance Learn how to comply with applicable local and international taxes and .financial regulations • :Transparency and Accountability Promoting the concept of transparency and accountability in corporate management and adherence to .professional ethics standards • Continuous improvement: Encouraging students to continue developing their skills and knowledge in the field of accounting and to keep up with .developments in this field • :Developing communication skills Enhancing communication skills between accountants and other parties .inside and outside the company • Analytical thinking and decision making Decision : Teach students how to think analytically and make sound financial .decisions based on financial data • The study of corporate accounting is :committed to providing students with • With the necessary foundations to perform accounting functions effectively and contribute to the success and sustainability of companies and institutions in the .commercial environment	

Teaching and learning strategies .9	
Strategy	• 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 case studies of companies to teach students how to deal with complex financial situations, enhancing their understanding of .accounting and financial dynamics in businesses

• 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	

• Training Practical : Providing Opportunities For training Practical inside Companies or Institutions Finance To enable Students from get on expertise practical in . environment Real • 'Tests : Conduct periodic tests to measure students understanding of accounting concepts and provide immediate feedback to help them continuously improve .their performance • Use means Technology : Exploitation Tools Technology like Software Accounting Advanced and systems Finance To teach Students How to Dealing with Data Finance In a way Effective	

Course .10 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	**Introduction to corporate accounting**		5	**1**

Discussion and oral and written examinations	Presentation and discussion	**Company characteristics Solidarity and treatment accounting for capital formation**		5	2
Discussion and oral and written examinations	Presentation and discussion	**Profit and loss distribution**		5	**3**
Discussion and oral and written examinations	Presentation and discussion	**Partner withdrawal And his joining**		5	**4**
Discussion and oral and written examinations	Presentation and discussion	**Liquidation of joint-stock companies**		5	**5**
Discussion and oral and written examinations	Presentation and discussion	**First month exam**		5	6
Discussion and oral and written examinations	Presentation and discussion	**Company characteristics Cooperative and processing accounting for capital formation**		5	7
Discussion and oral and written examinations	Presentation and discussion	**retained earnings And distributing profits to shareholders**		5	8
Discussion and oral and written examinations	Presentation and discussion	**Increase and decrease of capital**		5	9

Discussion and oral and written examinations	Presentation and discussion	**Practical exercises and assignments**		5	**10**
نقاش وامتحانات شفهية وتحريرية	القاء ومناقشة	امتحان الشهر الثاني		5	**11**
نقاش وامتحانات شفهية وتحريرية	القاء ومناقشة	المعالجات المحاسبية لإصدار السندات		5	**12**
نقاش وامتحانات شفهية وتحريرية	القاء ومناقشة	المعالجات المحاسبية لاستدعاء السندات		5	**13**
نقاش وامتحانات شفهية وتحريرية	القاء ومناقشة	حلقة نقاشية وبحثية		5	**14**
نقاش وامتحانات شفهية وتحريرية	القاء ومناقشة	مراجعة شاملة		5	**15**

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 باطار IFRS.	
المراجع الرئيسية 1. **Advanced Accounting , 7e ,DEBRA C. JETER ,PAUL K. CHANEY (2019)**	
الكتب والمراجع الساندة التي يوصي بها (التقارير المالية)	
المراجع الالكترونية ، مواقع الانترنيت (مواقع الشركات)	