Course Description

1. Course name	
Accounting in English 1	
2. Course code	
HUC-ACC-014	
3. Chapter/Year	
2024 / First course	
4. Date this description was prepared	
5/3/2025	
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: Dr. Ahmed owner slave God successor alkhalefa1981@gmail.com	
8. Course objectives	
The primary objective of accounting is to measure the economic operations of different units in a standard and physical manner. The objectives of financial accounting are determined according to the needs of users for financial data and reports, as accounting depends on preparing financial data for a general purpose, and its primary objective is to provide useful information to all categories . of users at a lower cost	**Topic objectives**
9. Teaching and learning strategies	
1. **Explaining concepts clearly** : It begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way :that is easy for students to understand 2. **Extensive use of examples and practical applications** : Uses examples and practical applications to better explain accounting concepts .and principles and illustrate how they are applied in reality	Strategy

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3. **Interactive learning** : Encourages students to interact during the lesson by asking questions and encouraging them to participate in .discussions and group activities

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
	University classroom	**Conceptual Framework of Financial Accounting**		4	1
	University classroom	**Final accounts and financial statements in commercial companies**		4	2
	University classroom	**Income statement in commercial**		4	3

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		companies and statement of financial position			
	University classroom	**Final accounts in service companies**		4	4
	University classroom	**Income Statement and Financial Position**		4	5
	University classroom	**Recording expense and revenue settlements**		4	6
	University classroom	**Working papers and settlements**		4	7
	University classroom	**First monthly exam**		4	8
	University classroom	**Cash and Bank Accounts Reconciliation Statement**		4	9
	University classroom	**Methods of preparing a bank reconciliation**		4	10
	University classroom	**Cash flow statement and methods of preparation**		4	11
	University classroom	**Accounting for debtors**		4	12
	University classroom	**Doubtful debts and their accounting treatment**		4	13
	University classroom	**Accounting treatment of provision for doubtful debts**		4	14
	University classroom	**Second monthly exam**		4	15

11. Course Evaluation

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

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12. Learning and teaching resources	
	Required books (methodology if any)
Kieso, D.E., Weygandt, J.J., Warvid, T.D. (2020). Intermediate Accounting, International Financial . Reporting Standards Edition, Fourth Edition	Main References (Sources)
	Recommended supporting books and references (scientific (.journals, reports, etc
	Electronic references and websites