

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
قسم المحاسبة
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
9 .Teaching and learning strategies	

قسم المحاسبة

• 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 • 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					Strategy
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					☐
قسم المحاسبة 10 Course . structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning	Watch es	The week

			outcomes		
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 acquisition		5	3
Discussion and oral and written examinations	Presentation and discussion	Accounting for acquisition Stocks		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 - Decentrali		5	8

قسم المحاسبة

		zed Method			
Discussion and oral and written examinati ons	Presentat ion and discussio n	Reconciliatio n of current accounts		5	9
Discussion and oral and written examinati ons	Presentat ion and discussio n	Revenue concept and recognition		5	10
Discussion and oral and written examinati ons	Presentat ion and discussio n	The concept of consignment goods		5	11
Discussion and oral and written examinati ons	Presentat ion and discussio n	Problems of recognizi ng installme nt sales		5	12

قسم المحاسبة

13	5	مشاكل الاعتراف بالبيع بالتقسيط	القاء ومناقشة	نقاش وامتحانات شفوية وتحريية
14	5	تقارير علمية	القاء ومناقشة	نقاش وامتحانات شفوية وتحريية
15	5	مراجعة شاملة نظرية	القاء ومناقشة	نقاش وامتحانات شفوية وتحريية
11. تقييم المقرر				
توزع الدرجة 30 امتحانات شهرية و 10 تقييم يومي و 60 امتحان فصلي				
12. مصادر التعلم والتدريس				
		الكتب المقررة المطلوبة		
		1. المشهداني (2023) ، محاسبة الشركات ومواضيع متقدمة بإطار 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 الانترنت (مواقع الشركات)		