

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

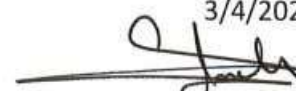
تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم معاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

1. Course name	
Financial Reporting Standards	
2. Course code	
Huc-acc-043	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
2026/2/1	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
2/2	
7. Name of the course administrator (if more than one name is mentioned)	
:Name: M.M. Sara Kareem Ibrahim Emailsarahkareemalshbeeb @gmail.com	
8. Course objectives	
Understand the importance of applying international standards to raise the level of .quality and transparency of financial information Realize the role of international standards in unifying the international standard, which .contributes to activating international trade Prepare and present financial statements in accordance with the requirements of international accounting standards to achieve .efficiency	Subject objectives
9. Teaching and learning strategies	
	Strategy

10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		International Accounting and International Business		2	1
		The impact of different environmental variables on accounting		2	2
		Accounting and Financial Reporting Systems Classifications		2	3
		International accounting consensus		2	4
		International Accounting Organizations and IASB Publications		2	5
		Accounting for foreign currency transactions, foreign exchange basics		2	6
		Accounting for foreign currency transactions, foreign currency transactions		2	7
		First month exam		2	8
		Translation of financial statements prepared in foreign currency, current		2	9

		method, non-current method			
		Translation of financial statements prepared in foreign currency, cash method, non-cash method		2	10
		Translation of financial statements prepared in foreign currency, temporary method, current rate		2	11
		Accounting for changes in the , general price level the effect of inflation on companies		2	12
		Accounting for changes in the - general price level Alternatives to accounting measurement		2	13
		Hedge accounting		2	14
		Second month exam		2	15

11. Course Evaluation

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

12. Learning and teaching resources

Accounting International Professor Dr. Muhammad Huwaish Alawi Al-Shajri	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites