

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 المعاون 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	
International Accounting	
2. Course code	
Huc-acc-043	
3. Chapter/Year	
First course / 2025	
4. Date of preparation of this description	
2025/9/21	
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: Prof. Dr. Mohammed Mahmoud Al-Taie :Email bus.mohammed.mahm@uobabylon.edu.iq	
8. Course objectives	
Highlighting the credibility of the data required for preparing reports and financial statements, as failure to adhere to such standards can lead to dire consequences. Conducting comparisons between companies and institutions, which allows knowing the company's internal position and status	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 method, non-current method		2	9

		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 (in English) And Arabic .The author is Professor Dr. Saud Jaid , thank you	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites