

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

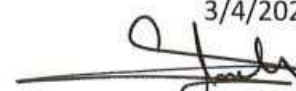
تاريخ اعداد الوصف: 3/4/2026

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



1 .Course name	
Advanced Financial Accounting	
2 . Course code	
HUACCD011035	
3 . Chapter/Year	
SecondCourse 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)	
3/60	
7. Name of the course supervisor (if more than one name is mentioned) (	
Name : : M.M. Hassanein Abdul Amir Abdul Hassan :Emailhussainalsady44@gmail.com	
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	Subject objectives

Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to .stakeholders	
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9 .Teaching and learning strategies

- 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	□

10 Course .
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	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 acquisition1		5	3
Discussion and oral and written examinations	Presentation and discussion	Accounting for acquisition Stocks2		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 Decentralized Method		5	8
Discussion and oral and written examinations	Presentation and discussion	Reconciliation of current accounts		5	9
Discussion and oral and written examinations	Presentation and discussion	Revenue concept and recognition		5	10
Discussion and oral and written examinations	Presentation and discussion	The concept of consignment goods		5	11
Discussion and oral and written examinations	Presentation and discussion	Problems of recognizing installment sales		5	12

نقاش وامتحانات شفوية وتحريرية	القاء ومناقشة	مشاكل الاعتراف بالبيع بالتقسيط		5	13
نقاش وامتحانات شفوية وتحريرية	القاء ومناقشة	تقارير علمية		5	14
نقاش وامتحانات شفوية وتحريرية	القاء ومناقشة	مراجعة شاملة نظرية		5	15

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)