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 رئيس القسم: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026

التوقيع:

اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا

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	
Corporate Accounting	
2. Course code	
HACC73102	
3. Chapter/Year	
First semester /2025	
4. Date of preparation of this description	
2025/9/21	
5. Available forms of attendance	
My presence	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Hussain Abdul Amir Abdul Hassan Email:hussainalsady44@gmail.com	
8. Course objectives	
• Develop accounting skills: Provide 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	Subject objectives

statements to analyze a company's performance and make strategic .financial decisions • Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to .stakeholders • Tax and Regulatory Compliance: Learn how to comply with applicable local and international taxes and financial .regulations • :Transparency and Accountability Promoting the concept of transparency and accountability in corporate governance and adherence to .professional ethical standards • Continuous improvement: Encouraging students to continue developing their skills and knowledge in the field of accounting and to keep up with .developments in this field • Develop communication skills: Enhance communication skills between accountants and other parties inside .and outside the company • Analytical Thinking and Decision Making: Teaching students how to think analytically and make sound financial .decisions based on financial data	

• The study of corporate accounting is committed to providing students with the foundations necessary to perform accounting functions effectively and contribute to the success and sustainability of companies and institutions in the commercial .environment	

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 foster teamwork and leadership skills • Case Studies: Use real-life case studies of companies to teach students how to deal with complex financial situations, enhancing their understanding of .accounting and financial dynamics in businesses • Guest Lectures and Seminars : Inviting professional accountants and business experts to share their practical experiences, providing students with an .opportunity to learn from real-life experiences • 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	Strategy

- 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 unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**An introductory introduction to corporate accounting**		5	**1**
Discussion and oral and written examinations	Presentation and discussion	**Characteristics of joint-stock companies and accounting treatment of capital formation**		5	**2**
Discussion and oral and written examinations	Presentation and discussion	**Profit and loss distribution**		5	**3**
Discussion and oral and written examinations	Presentation and discussion	**Partner withdrawal and joining**		5	**4**
Discussion and oral and written examinations	Presentation and discussion	**Liquidation of joint-stock companies**		5	**5**
Discussion and oral and written examinations	Presentation and discussion	**First month exam**		5	**6**
Discussion and oral and written examinations	Presentation and discussion	**Characteristics of joint-stock companies and accounting treatment for capital formation**		5	**7**
Discussion and oral and written examinations	Presentation and discussion	**Retained earnings and dividend distribution to shareholders**		5	**8**
Discussion and oral and written examinations	Presentation and discussion	**Increase and decrease of capital**		5	**9**

Discussion and oral and written examinations	Presentati on and discussion	**Practical exercises and assignments**		5	**10**
Discussion and oral and written examinations	Presentati on and discussion	**Second month exam**		5	**11**
Discussion and oral and written examinations	Presentati on and discussion	**Accounting treatments for bond issuance**		5	**12**
Discussion and oral and written examinations	Presentati on and discussion	**Accounting treatments for bond calls**		5	**13**
Discussion and oral and written examinations	Presentati on and discussion	**Discussion and research session**		5	**14**
Discussion and oral and written examinations	Presentati on and discussion	**Comprehensive review**		5	**15**

11. Course Evaluation

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

12. Learning and teaching resources

	Required Textbooks 1. ,Al-Mashhadani (2023) Corporate Accounting and Advanced Topics withinthe IFRS Framework .
	1. Key References**Advanced Accounting, 7e , DEBRA C. JETER, PAUL K. CHANEY (2019)**
	Recommended supporting books and references (Financial Reports)

	Electronic references , websites (company (websites