اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي -مسار بولونيا

تاريخ اعداد الوصف : 23/3/2026

تاريخ ملء الملف : 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course description template

Module Information				
Study material		Accounting in English 2		**Study material**
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		CORE		**Type of course**
		AC2203		**Subject code**
		5		**Study units**
		48		**) Capacity (hours/week**
1	semester	1		**Academic level**
Management and Economics	College	ACC		**Department code**
Marwa90791@gmail.com	Email	**Marwa Jabbar Kadhim**		**Course Professor**
Master's	Certificate	**assistant professor**		**Scientific title**
	e-mail	–		**Assistant Professor of the subject**
	e-mail	–		**Professor of the corresponding references**
	issue number			**Committee approval**

Relationship with other study subjects			
-	semester	nothing	**Basic required units**
-	semester	nothing	**Common required units**
Course objectives, learning outcomes, and content			
The intermediate accounting course at level two aims to equip students with the concepts and tools necessary to understand and apply This . fundamental accounting principles more deeply than at level one aims to enable students to analyze and interpret financial data more comprehensively and develop informed decision-making skills in the field of accounting.			Course objectives

• Advanced Financial Analysis: The student should be able to read and interpret "Comprehensive Financial Statements" in English. • International Accounting Treatments: The student should be able to formulate journal entries and adjustingentries ,related to intangible assets long-term liabilities, and equity in accordance withIFRS standards. • Cash flows: The student should be able to master the preparation of a statement of cash flows(Statement of Cash Flows) using both direct and indirect methods in English. • Cost and Budgeting Management: The student should understand the accounting terms related to cost accounting and budgeting(Cost & Budgeting Terminology).	Learning outcomes for the subject

• Accounting Measurement and Recognition: Focus on the accounting treatments of long-term assets, financial liabilities, and equity using precise professional terminology in English. • Financial Analysis and Reporting: Preparing and interpreting the Statementof Cash Flows using both direct and indirect methods, and analyzing financial statements using financialratios. • Cost Accounting and Budgeting: Formulating and applying the concepts of cost accounting, financial forecasting, and budgeting in the international business environment.	Guidelines
Learning and teaching strategies	
1. **Explaining the concepts clearly** : The teacher begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way that is easy for students to understand. 2. **Extensive use of examples and practical applications** : The teacher uses examples and practical applications to better explain accounting concepts and principles and to demonstrate how they are applied in practice. 3. **Interactive learning** : The teacher encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities.	Strategies

4. **multiple teaching aids** : The teacher uses interactive presentations, educational videos, and illustrative images to clarify complex concepts and make them clearer. 5. **Cooperative learning** : The teacher encourages students to work together in groups to solve accounting problems and discuss practical cases, which promotes cooperation and interaction among them. 6. **immediate feedback** : The teacher provides continuous assessment of student performance and provides immediate feedback to help them improve their understanding and performance in intermediate accounting. 7. **Review and critical discussion** : The teacher encourages students to regularly review and critically discuss the material, which helps them to enhance their understanding and apply the concepts in different contexts.	

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester
7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	

2-3-4		15	2	School assignments	Initial assessment
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Inventory accounting, the concept of inventory in commercial companies
Week 2	Inventory accounting according to the periodic and perpetual inventory system
Week 3	For periodic and continuous inventory system
Week 4	Methods of evaluating and disclosing inventory in financial statements
Week 5	Methods of evaluating and disclosing inventory in financial statements
Week 6	Accounting for financial investments, the concept of investments, types of securities
Week 7	Accounting for financial investments, the concept of investments, types of securities
Week 8	Accounting for investments in debt securities
Week 9	Accounting for investments in securities
Week 10	Evaluating the investment portfolio at the end of the period and disclosing it in the financial statements.
Week11	Fixed asset accounting, the concept of fixed assets, their characteristics
Week12	Fixed asset accounting, the concept of fixed assets, their characteristics
Week 13	Fixed asset accounting, the concept of fixed assets, their characteristics
Week14	Fixed asset accounting, the concept of fixed assets, their characteristics
Week15	Fixed asset accounting, the concept of fixed assets, their characteristics

Study resources		
Is it available in the library?	the address	
	Intermediate Accounting in English.	Required address
	Intermediate Accounting (by Kieso , Weygandt, and Warfield).	Recommended titles
[IFRS Foundation - Educational Material](#)		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	-A Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	- e Sufficient	acceptable	59-50	The work meets minimum .standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To while the mark (54.4) will be rounded up. Up to (54) . The , (55) university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				