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		Intermediate Accounting 2	**Study material**
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		CORE	**Type of course**
		AC2201	**Subject code**
		7	**Study units**
		63	**) Capacity (hours/week**
1	semester	1	**Academic level**
Management and Economics	College	ACC	**Department code**
yousifalasadi gmail.com@9	Email	**Youssef Anwar Mohamed Hassan Mohamed Hadi**	**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 primary objective of accounting is to measure the economic operations of different units in a standardized and material way. The objectives of financial accounting are determined according to the needs of users of financial data	Course objectives

and reports, as accounting is based on the preparation of financial statements for a general purpose, and its primary objective is to provide useful information to all categories of users at a lower cost.	
• Advanced accounting treatment: The student should be able to make accounting entries for long-term liabilities, equity, and retained earnings transactions. • Preparing financial statements: Being able to prepare a statement of cash flows and a statement of changes in equity in accordance with international standards. • Accounting analysis: The ability to analyze financial transactions related to intangible assets, mergers, or investments in securities. • Normative understanding: Understanding and applying the requirements of International Financial Reporting Standards(IFRS) in accounting recognition, measurement, and disclosure. • Problem- solving: Developing the ability to deal with accounting situations that require professional diligence, such as handling changes in accounting estimates or correcting errors.	Learning outcomes for the subject

• Long-term liabilities: Accounting for bonds (issuance, amortization of discount/ premium), long-term loans, and lease liabilities. • Equity rights: Issuance of shares (ordinary and preferred), treasury shares, and dividend distributions. • Financial investments: Accounting for investments in stocks and bonds acquired for trading or strategic ownership purposes. • Cash flow statement: Prepare the statement using the direct and indirect methods in accordance with International Standard(IAS 7). • Revenue accounting: Applying the standard for recognizing revenue from contracts with customers(IFRS 15). • Accounting changes: ,Handling changes in accounting policies estimates, and correcting material errors.	Guidelines

Learning and teaching strategies	
• Case Study-Based Learning: Analyzing the financial statements of real joint-stock companies and discussing their accounting treatments . • Collaborative learning: Solving complex accounting problems within working groups to simulate the work environment in finance departments. • Hands-on learning: Using accounting software orExcel to prepare advanced financial statements and experience the impact of transactions on balances. • Interactive lecture: Analyzing ongoing amendments to international standards and linking them to local accounting practices.	Strategies

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	Initial assessment
2-3-4		15	2	School assignments	
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	Conceptual framework of financial accounting
Week 2	Final accounts and financial statements in commercial companies
Week 3	Income statement for commercial companies and balance sheet
Week 4	Final accounts in service companies
Week 5	Income statement and financial position
Week 6	Recording expense and revenue adjustments
Week 7	Worksheets and settlements
Week 8	First monthly exam
Week 9	Statement of reconciliation of cash and bank accounts
Week 10	Methods for preparing a bank reconciliation statement
Week11	Statement of cash flows and methods of preparing it
Week12	Accounting for debtors
Week 13	Doubtful debts and their accounting treatment
Week14	Accounting treatment of the provision for doubtful debts
Week15	Second monthly exam

Study resources		
Is it available in the library?	the address	
	Intermediate Accounting(IFRS) International Financial Reporting Standards (IFRS) Advanced Intermediate Accounting Financial analysis and cash flows	Required address
	Intermediate Accounting: IFRS Edition International Financial Reporting Standards (IFRS)	Recommended titles
https://www.wiley.com/		Website

https://www.ifrs.org/	

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.				