

اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي أو 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. سارة 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 1		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2103		Subject code
	4		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 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 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.			Course objectives
1- The student should be able to understand, use, translate, and grasp the professional concepts of basic accounting terminology. 2- The student should be able to analyze financial transactions and formulate the accounting equation using precise, specialized terminology. 3- The student should master the skill of recording accounting entries in the journal and posting them to the ledger using the specialized language.			Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
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Learning and teaching strategies	
1. Explaining the concepts clearly : It 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 : It uses examples and practical applications to better explain accounting concepts and principles and to illustrate how they are applied in practice. 3. Interactive learning : Encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities. 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.	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	
	, Kieso, D.E., Wigan dt , J.J. , and Warvid ,T.D. (2020). Intermediate Accounting International Financial Reporting Standards Edition, Fourth Edition.	Required address
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		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	FXto fail -	Accepted by decision	49-45	Demands for more work
(49-0)	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.