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. سارة كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

جامعة الحلة كلية الادارة والاقتصاد
UNIVERSITY OF HILLA
قسم المحاسبة

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course description template

Module Information			
Study material		Intermediate Accounting 1	Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		CORE	Type of course
		AC2101	Subject code
		6	Study units
		63	) Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	Email	**Hashim Haider Yousef**	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 the conceptual framework of financial accounting according to International Financial Reporting Standards(IFRS) . 2- The student will acquire the skill to prepare advanced financial statements (income statement, balance sheet, and retained earnings statement) in their detailed formats. 3- The student should be able to understand and process the tim value of money and its applications in accounting measurement. 4- The student should master advanced accounting treatments for cash, including adjustments and internal controls. 5- The student should have the ability to evaluate and measure accounts receivable (debtors and notes receivable) and accurately estimate the associated provisions. 6- The student should be able to apply different inventory valuation methods (cost or net realizable value, whichever is lower) and understand their impact on profits. 7- The student should master the accounting treatment of fixed assets (collection, replacement, and depreciation) in accordance with International Accounting Standard No. 16($IAS 16) .			Learning outcomes for the subject

8- The student should be able to distinguish between accounting policies, changes in accounting estimates, and how to handle errors.	

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
Learning and teaching strategies	
1- Using deductive and inductive methods 2- Following the brainstorming method and its various techniques. 3- Following mind maps and various curves 4- Using personal, linguistic, and mathematical intelligence strategies.	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	
	, Kiso, D. E., Weygandt , J. J. , & Warved) .T. D2020). Accounting , Intermediate International Financial Reporting .Standards, 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 (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.				