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

Course Information				
Study material		Fundamentals of Financial Accounting 2		**Study material**
theory a lecture ☒ Laboratory (practical ☐ (lesson educational ☐ seminar ☐		CORE		**Type of course**
		AC1201		**Subject code**
		9		**Study units**
		93		**Capacity (hours/week)**
2	semester		1	**Academic level**
Management and Economics	College		ACC	**Department code**
shimaaabbasgmaico;m	Email		**Shaimaa Abbas Abdel**	**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			
• **To deepen the student's understanding of International Financial Reporting Standards(IFRS) and how to apply them to items in the balance sheet.**			Course objectives

• **To enable the student to prepare and process accounting transactions related to fixed assets, long-term liabilities, and equity.** • **Developing skills in preparing advanced financial statements (cash flow statement, comprehensive income statement).** • **Enhancing the ability to analyze the impact of accounting estimates on the quality of financial information.**	
• **Handling accounting transactions related to non-current assets (depreciation, impairment, disposal).** • **Preparing adjustment entries for financial obligations and contingent obligations.** • **Classification and modification of equity items (shares, (retained earnings, distributions.** • **Preparing a cash flow statement using both direct and indirect methods.** • **Adherence to ethical and professional standards when presenting financial statements.**	Learning outcomes for the subject

• **Fixed assets: acquisition, depreciation, and revaluation.** • **Intangible assets: goodwill, patents, and their accounting treatment.** • **Liabilities: Long-term loans, bonds, and provisions.** • **Equity: Issuance of shares, retained earnings, and dividend distributions.** • **Cash flows: Analysis of operating, investing, and financing activities.**	Guidelines
Learning and teaching strategies	

• **Standards-based learning: Linking each semester to the relevant International Accounting Standard(IAS/IFRS) .** • **Problem Solving(Case Studies): Providing practical cases of real companies involving complex assets or financing operations to request accounting treatment for them.** • **Computer simulation(Spreadsheet Modeling): UsingExcel to prepare consumption schedules, loan scheduling, and financial statements.** • **Collaborative learning: Discussing changes in accounting standards and their impact on financial statements.**	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	
A comprehensive review of accounting principles and the conceptual framework for .financial reporting	Week 1
Accounting for fixed (tangible) assets: acquisition and historical cost	Week 2
Fixed asset depreciation: different accounting methods (straight line, declining balance)	Week 3
(Revaluation of fixed assets and impairment (standardIAS 36	Week 4
Accounting for intangible assets (goodwill, (patents, trademarks	Week 5
(Midterm Exam) First exam	Week 6
Short-term (current) liabilities: treatment and measurement	Week 7
Long-term obligations (loans and bonds): Issuance and interest	Week 8
Provisions for Liabilities and Contingent (Standard(IAS 37 Liabilities	Week 9
Equity rights (1): Issuance of shares (ordinary (and preferred	Week 10
Equity (2): Retained earnings and dividends	Week Eleven
Statement of Cash Flows (1): Operating Activity (Direct and Indirect Methods)	Week Twelve
Statement of Cash Flows (2): Investing and Financing Activities	Week 13
Investments in securities: classification and accounting treatment	Week Fourteen
Second and final exam + comprehensive review of financial projects	Week fifteen

Study resources		
Is it available in ?the library	the address	
	Advanced Financial Accounting International standards	Required address
	Financial Accounting: Standards and Application	Recommended titles
Dr. Mu'ayyad Al-Karkhi , Dar Al-Yazuri https://www.ifrs.org/		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)	to fail - FX	Accepted by decision	49-45	Demands for more work
	Failure -F	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) will be rounded to (55) , while (54.4) will be rounded to (54) . The university has a policy of no assistance with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding .shown above				