

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 والاداء الجامعي

اسم مسؤول شعبة ضمان الجودة والاداء 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	Accounting readings E and correspondence		Study material
theory a lecture ☒ Laboratory (practical ☐ (lesson educational ☐ seminar ☐	B		Type of course
	AC1204		Subject code
	8		Study units
	78		Capacity (hours/week)
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
sarahkareemalshbeeb@gmail.com	Email	Sarah Karim Ibrahim	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			
Professional terminology: Enriching the student's vocabulary with international accounting and financial terminology.			Course objectives

• Analytical reading: Enabling the student to read and understand the financial statements and annual reports issued by foreign companies. • Business correspondence: Training in writing formal letters, professional emails, and accounting reports in English.	
The ability to interpret : Understanding and comprehension• (Income Statement, Balance the contents of financial statements . in EnglishSheet) Writing formal letters to request : Professional writing• financial information, object to invoices, or correspond with . auditors Speaking sound financial : Effective communication• terminology when discussing financial performance or giving . presentations	Learning outcomes for the subject

• Fundamentals of professional language: • Building a specialized accounting dictionary: the essential vocabulary used in financial reports and accounting entries. • Accounting sentence structure: How to formulate financial statements in an accurate and professional manner. • Reading and analyzing financial reports: • Study and analysis of the components of the basic financial statements (income statement, balance sheet, (cash flow statement. • Interpreting the notes to the financial statements and understanding their economic implications. • Business and financial correspondence: • Writing official letters related to financial inquiries, claims, and responses to banking inquiries.	Guidelines
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• Crafting professional emails for communication between accountants, auditors, or external parties. • Administrative and supervisory reports: • Methods of summarizing financial data in concise management reports help management in making decisions. • Review the audit reports and understand the key observations contained therein. • Interactive accounting communication: • Simulating dealings with suppliers and customers regarding account statements and financial reconciliations. • Basic skills in presenting financial data and explaining results to non-accounting parties.	
Learning and teaching strategies	
Using real annual reports from global : Based Learning• Text- and deconstructing their Google) orApple such as(companies . terminology Drafting business letters in pairs : Collaborative Writing• . (sender and receiver) Linking accounting terms in : Vocabulary Brainstorming• (Terminology Mapping). Arabic to their equivalents in English	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
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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	
Introduction to basic accounting terminology and building a professional dictionary	Week 1
Reading and analyzing the structure of the income statement (revenues and expenses)	Week 2
Reading and analyzing the balance sheet (assets, liabilities, and equity)	Week 3
Reading and analyzing the statement of cash flows and financial activities	Week 4
Reading the notes to the financial statements (accounting notes)	Week 5
Skills in drafting formal letters for financial inquiries	Week 6
(Midterm Exam) First exam	Week 7

Correspondence regarding financial claims and settlements with suppliers and customers	Week 8
Writing professional emails (for internal and (external correspondence	Week 9
Reading and understanding audit reports and substantive observations	Week 10
Preparing concise financial reports for senior management	Week Eleven
Communication skills in financial meetings and presentation simulation	Week Twelve
Writing reports related to financial performance evaluation (vertical and horizontal analysis)	Week 13
Preparing explanatory memoranda for accounting decisions	Week Fourteen
Second and final exam + comprehensive project review	Week fifteen

Study resources		
Is it available in the library	the address	
	Financial reports and analysis Foundations of business correspondence International Financial (IFRS) Reporting Standards	Required address
	Analysis of financial reports and annual reports Professional business and accounting correspondence	Recommended titles
Dar Al-Masira Publishing and Distribution 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				

