

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

## Course Description Sample

### **Subject: International Accounting**

The course contributes directly to the development of students in the field of presenting scientific ideas in the axis of accounting and scientific methods as an effective tool in scientific research to obtain results of a distinctive quantitative nature

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	
4. Lecturer Name	Abdulkareem Abdulghani Oudah
5. Type of Teaching	Attendance
6. Academic Year /Term	First
7. Total No. of Teaching Hours	30
8. Date of Preparing this Course Description	29/9/2022

### **9. Course Objectives**

a. Providing students with the most important principles and basics of International Accounting
b. Teaching students how to apply International Accounting
c. Providing graduates with the necessary knowledge on International Accounting job in organizations.
d. Improving the administrative skills in the field of Accounting.
e. Providing graduates with the skills of education and creative learning.

## 10. Course Output, Methodology and Evaluation

### (A) Cognitive Objectives

a. Enabling students to acquire knowledge and the art of International Accounting
b. Acquainting students with how to promote their personal knowledge.
c. Helping students to acquire knowledge in the art of International Accounting .
d. Enabling students to sharpen their skills in the dynamic work environment.
e. Enabling students to invest their scientific abilities in their working place in the scope of International Accounting .
f. Helping students to get the necessary knowledge to solve problems International Accounting .

### (B) Skill Objectives Related to the Program:

a. Scientific Skills
b. Leadership Skills
c. Skills Related to Administrative Work Challenges

### Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. Homework
d. Adopting group discussions.

### Methods of Evaluation

a. Oral tests
b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

### **(C) Sentimental and Value Objectives**

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

### **Methods of Teaching and Learning**

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

### **Methods of Evaluation**

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

### **D) General and Qualitative Skills (other skills related to the ability of employment and personal development)**

a. Enabling students to acquire the skill and art of International Accounting .
b. Enabling students to apply creative thinking in International Accounting .
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students to International Accounting .

## 11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	2	understanding the material	International Accounting and International Business	- lectures - case study -discussions	- oral tests -questions
2	2	understanding the material	The impact of different environmental variables on accounting	- lectures - case study -discussions	- oral tests -questions
3	2	understanding the material	Accounting classifications and financial reporting systems	- lectures - case study -discussions	- oral tests -questions
4	2	understanding the material	international accounting consensus	- lectures - case study -discussions	- lectures - case study -discussions
5	2	understanding the material	International Accounting Organizations and International Accounting Standards Board Publications	- lectures - case study -discussions	- lectures - case study -discussions
6	2	understanding the material	Accounting for foreign currency transactions - basics of foreign exchange	- lectures - case study -discussions	- lectures - case study -discussions
7	2	understanding the material	Accounting for foreign currency transactions – foreign currency transactions	- lectures - case study -discussions	- lectures - case study -discussions
8	2		The first semester exam and exam questions solutions		
9	2	understanding the material	Translation of financial statements prepared in foreign currency - current / non-current method	- lectures - case study -discussions	- lectures - case study -discussions
10	2	understanding the material	Translation of financial statements prepared in foreign currency - cash /	- lectures - case study	- lectures - case study

			non-cash method	-discussions	-discussions
11	2	understanding the material	Translation of financial statements prepared in foreign currency - temporary method / current rate	- lectures - case study -discussions	- lectures - case study -discussions
12	2	understanding the material	Accounting for changes in the general level of prices - the impact of inflation on companies	- lectures - case study -discussions	- lectures - case study -discussions
13	2	understanding the material	Accounting for changes in the general level of prices - alternatives to accounting measurement	- lectures - case study -discussions	- lectures - case study -discussions
14	2	understanding the material	Practical exercises	- lectures - case study -discussions	- lectures - case study -discussions
15	2		final semester exam		

## 12. Infrastructure

a. Textbooks	International Accounting / Raafat Hussein Mutair
b. References	International Accounting / Mohsen Babaki
c. Recommended books and periodicals (journals, reports, etc.)	International Standards Expert/ Juma Hemeidat
d. Electronic references, internet websites, etc	springer

## 13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of International Accounting .
c. Be informed of research work published in national and international journals in the field of International Accounting .