**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

**Subject: Accounting for financial institutions**

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| This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program. |

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| 1. Educational Institution | Shatt Al-Arab University |
| 2. Department / Center | Accounting |
| 3. Course Title /Code | Intermediate Accounting 2 |
| 4. Lecturer Name | Zainab Jaafar Salman |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | Second course |
| 7. Total No. of Teaching Hours | 60 Hours |
| 8. Date f Preparing this Course Description | 7/ 9/ 2024 |

9. **Course Objectives**

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| Deepen students’ understanding in the field of measurement and accounting disclosure of assets in financial statements |
| b. Familiarity with international accounting standards related to assets |
| c. Deepen students’ understanding in the field of measurement and accounting disclosure of assets in financial statements. |

10. **Course Output, Methodology and Evaluation**

(A) **Cognitive Objectives**

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| a. Enabling students to acquire knowledge and the art of Knowledge and understanding of accounting concepts and procedures related to the work of banks and insurance companies |
| b. Acquainting students with how to promote their personal knowledge. |
| c. Helping students to acquire knowledge in the art of Scientific developments in banking operations. |
| 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 Commercial banking and insurance companies sector. |
| f. Helping students to get the necessary knowledge to solve problems related to preparing financial statements for banks. |

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

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| A 1-Knowledge and understanding of accounting concepts and procedures related to current and fixed assets |
| A2- Providing the student with experience |
| A3- Introducing the student to scientific developments |

**Methods of Teaching and Learning**

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

**Methods of Evaluation**

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

(C) **Sentimental and Value Objectives**

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| 1. Study the psychological state of the student |
| 2. Encouraging team work |
| 3. Enhancing competition |
| 4. Using the principle of rewards |

**Methods of Teaching and Learning**

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| a. Lectures on university instructions. |
| b. Educational guidance lectures. |
| c. Continuous directing. |
| e. Showing practical cases. |

**Methods of Evaluation**

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| 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)**

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| D1-Knowledge transferred from previous accounting subjects such as principles of accounting and intermediate accounting |
| D2- Preparing work within the job climate |
| D3- Qualifying the student and giving him employability in all sectors |

11. **Course Structure**

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| **Week** | **No of Hours** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | 4 | Definition of inventory, its nature, and recording accounting entries under the periodic inventory system and continuous inventory | Chapter One/Commodity Inventory | - lectures  - case study  -discussions | - oral tests  -questions |
| 2 | 4 | Methods of evaluating commodity inventory | Chapter One/Commodity inventory | - lectures  - case study  -discussions | - oral tests  -questions |
| 3 | 4 | Methods of evaluating commodity inventory. | Chapter One/Commodity inventory | - lectures  - case study  -discussions | - oral tests  -questions |
| 4 | 4 | Definition of fixed assets and methods of acquiring them. | Chapter Two/Fixed Assets | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 5 | 4 | Methods of extinction of fixed assets. | . Chapter Two/Fixed Assets | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 6 | 4 | Methods of extinction of fixed assets | . Chapter Two/Fixed Assets | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 7 | 4 | Dispensing with Fixed | Chapter Two/Fixed Assets | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 8 | 4 | Examples and practical exercises on the topic, | Chapter Two/Fixed Assets |  |  |
| 9 |  | Monthly exam |  |  |  |
| 10 | 4 | Investments in Debt Securities | Chapter Three/Financial Investments | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 11 | 4 | Investments in Debt Securities | Chapter Three/Financial Investments | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 12 | 4 | Investments in property securities, | Chapter Three/Financial investments | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 13 | 4 | Definition of intangible assets/types/amortization | Chapter Four/Intangible assets | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 14 | 4 | Current liabilities and their types. | Chapter Five: Current liabilities | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 15 |  |  | final exam |  |  |

12.**Infrastructure**

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| a. Textbooks | Nothing |
| b. References | Financial accounting book in accordance with international financial reporting standards |
| c. Recommended books and periodicals (journals, reports, etc.) | 1. Prof. Dr. Talal Jajawi |
| d. Electronic references, internet websites, etc | 2. Prof. Haider Ali Al-Masoudi |

13. **The Plan of Improving the Course**

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| Field visits to the Accounts Division in commercial and industrial companies |