

**College : Shatt Al Arab University**

**Department : Accounting**

**Stage: Second**

**Lecturer Name :Zainab Jaafar**

**Academic Status : Assestance Teacher**

**Republic of Iraq**

**The Ministry of Higher Education and Scintific Resrearch**

**Supervision and Scientific Evaluation Body**

**Course description form**

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| **Zainab Jaafar Salman** | | | | **Course Lecturer** |
| **Zainab.j.Salman@sa-uc.edu.iq** | | | | **e-mail** |
| **Intermediate Accounting 1** | | | | **Title** |
|  | | | | **Course Coordinator** |
| . **Introducing the student to the accounting treatments for financial transactions related to commercial and industrial establishments and how to prepare final accounts** | | | | **Course Objective** |
| **1-Understand and clarify the theoretical framework of accounting and its elements.**  **2- Knowing how to conduct accounting treatments for advances and accruals.**  **3- Knowing how to conduct accounting treatments for cash and receivables items.**  **4- Educating the student in accounting and preparing him to work in various commercial and industrial establishments.** | | | | **Course Description** |
| **nothing** | | | | **Textbook** |
| **Intermediate Accounting / Kiso 2016** | | | | **References** |
| **Final Exam** | **Quizzes and Attendance** | **Project** | **Term Exam** | **Course Assessment** |
| **60** | **10** |  | **30** |
| **Teaching Methodology & Pedagogy**  **The teaching methodology for this course is primarily interactive and participative. It centres on the theme of “active” and “continuous” learning. The class time is divided to specific modules comprising of: lecture; case presentation and discussion; presentation and discussion of the assignments by individual participants and teams; and, question and answer sessions.** | | | | **General Notes** |



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**Academic Status: Asstance Teacher**

**Qualification:**

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| **Notes** | **Number of Hours** | **Topics Covered** | **Date** | **Week** |
| **Clarifying the characteristics of accounting information, accounting principles and assumptions, and elements of financial statements** | **4H** | **Conceptual framework for financial accounting** | **19/9 2024**  **21/ 9/2024** | **First** |
| **explanation of the final accounts in commercial companies, the purpose of preparing each account, and how to prepare them** | **4H** | **Final accounts in commercial companies, trading account - profit and loss account - balance sheet** | **26/9/2024**  **28/9/2024** | **Second** |
| **explanation of the final accounts in industrial companies, the purpose of preparing each account, and how to prepare them** | **4H** | **Final accounts in industrial companies - operating account - trading account - profit and loss account - balance sheet** | **3/10/2024**  **5/ 10/ 2024** | **Third** |
|  | **4H** | **Solve examples and exercises about final accounts** | **10/10/ 2024**  **12/ 10/ 2024** | **Fourth** |
| **Explaining what is meant by recording adjustments and explaining the accounting treatment of prepaid expenses and accrued expenses** | **4H** | **Recording Adjustments for Expenses Treatment of Prepaid Expenses - Treatment of Accrued Expenses** | **17/ 10/2024**  **19/ 10/ 2024** | **Fifth** |
| **Explaining what is meant by recording adjustments and explaining the accounting treatment of prepaid expenses and accrued expenses** | **4H** | **Recording Adjustments for Expenses Treatment of Prepaid Expenses - Treatment of Accrued Expenses** | **24/ 10/ 2024**  **26/ 10/ 2024** | **Sixth** |
| **dealing with a deficit or increase in the fund** | **4H** | **Accounting for cash, inventorying cash in hand** | **31/ 10/ 2024**  **2/ 11/ 2024** | **Seventh** |
|  | **4H** | **Semester exam** | **7/ 11/2024** | **Eighth** |
| **. Conducting reconciliation between the company’s records and the bank statement to reach the correct balance of the bank account** | **4H** | **Bank reconciliation statement. An inventory of cash held by banks** | **9/ 11/ 2024**  **14/ 11/ 2024** | **Tenth** |
| **Understanding the nature of account receivables and identifying the types of debts** | **4H** | **Accounting for debtors The nature of debtors in the financial statements - bad debts** | **16/ 11/ 2024**  **21/ 11/ 2024** | **Eleventh** |
|  |  | **Problems Solving** | **23/ 11/ 2024**  **28/ 11/ 2024** | **Twelfth** |
| **Explaining the meaning of doubtful debts and the accounting treatment for them,Explanation of how the allowance for doubtful debts is formed and an explanation of how to increase or decrease the allowance** | **4H** | **Doubtful debts Characteristics of doubtful debts and methods of estimating them, Accounting treatment for the allowance for doubtful debts** | **30/ 11/ 2024**  **7/ 12/ 2024** | **Thirteen** |
| **An explanation of the characteristics of good debts along with how to create an allowable discount allowance** | **4H** | **Good Debts Forming an Allowed Discount Allowance** | **12/ 12/ 2024**  **14/ 12/ 2024** | **Fourteen** |
|  | **4H** | **Comprehensive Final Examination** | **21/ 12/ 2024** | **Fifteen** |

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| **Head of Department Signature** | **Lecturer signature** |