

وزارة التعليم العالي والبحث العلمي  
جهاز الإشراف والتقويم العلمي  
دائرة ضمان الجودة والاعتماد الأكاديمي

## استمارة وصف البرنامج الأكاديمي للكليات والمعاهد للعام الدراسي 2025-2024

الجامعة : جامعة شط العرب الاهلية  
الكلية /المعهد : الإدارة واقتصاد  
القسم العلمي : إدارة الاعمال

تاريخ ملء الملف : 2024/9/1

التوقيع :  
اسم المعاون العلمي: د. عبد الله عبد الله  
التاريخ : ٢٠٢٤/٩/١

التوقيع :  
اسم رئيس القسم : د. عبد الله عبد الله  
التاريخ : ٢٠٢٤/٩/١

دقق الملف من قبل  
شعبة ضمان الجودة والأداء الجامعي  
اسم مدير شعبة ضمان الجودة والأداء الجامعي:  
التاريخ : / /

أستاذ الدكتور محمد عبود ظاهر الظلوم  
رئيس شعبة ضمان الجودة والأداء الجامعي

مصادقة السيد العميد



مصادقة السيد العميد  
د. عبد الله عبد الله

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

### Course Description

**Subject: ----- Intermediate Accounting -----**

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

|                                              |                                                                    |
|----------------------------------------------|--------------------------------------------------------------------|
| 1. Educational Institution                   | Shatt al-Arab University   College of Administration and Economics |
| 2. Department / Center                       | Business and administration department   AB                        |
| 3. Course Title /Code                        | <b>Intermediate Accounting BA214</b>                               |
| 4. Lecturer Name                             | M.M. Wissam Nouri Abd Al Hussein                                   |
| 5. Type of Teaching                          | Attendance                                                         |
| 6. Academic Year /Term                       | The first course, the second stage                                 |
| 7. Total No. of Teaching Hours               | 30 hours                                                           |
| 8. Date of Preparing this Course Description | 1-9-2024                                                           |

### **9. Objectives of the intermediate accounting course**

|                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------|
| a. Providing students with the most important principles and basics accounting ---.                                                |
| b. Teaching students how to apply --- Intermediate Accounting -----                                                                |
| c. Providing graduates with the necessary knowledge about ----- <b>Intermediate Accounting</b> ----<br>----- job in organizations. |
| d. Improving administrative skills in the field of accounting management -----.                                                    |
| e. Providing graduates with creative teaching and learning skills..                                                                |

## 10. Course Output, Methodology and Evaluation

### (A) Cognitive Objectives

|                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------|
| a. Enabling students to acquire knowledge and the arts of ---- <b>intermediate accounting management</b> -----.                                |
| b. Introducing students to how to enhance their personal knowledge.                                                                            |
| c. Helping students to acquire knowledge in the art of ----- <b>Human Recourse Management</b> -----.                                           |
| 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 ----- <b>Human Recourse Management</b> -----. |
| f. Helping students to get the necessary knowledge to solve problems <b>Human Recourse Management</b> -----.                                   |

### (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 accounting -----           |
| b. Enabling students to apply creative thinking in ----- accounting preparation |
| c. Enabling students to use modern methods of analysis and conclusions.         |
| d. Enabling students to ----- financial matters -----.                          |

### 11. Course Structure

| We<br>ek | No of<br>Hours | the date  | Required<br>Learning Output   | Title of Subject                         | Teaching<br>Method         | Evaluation                 |
|----------|----------------|-----------|-------------------------------|------------------------------------------|----------------------------|----------------------------|
| 1        | 2              | 22 9 2024 | understanding<br>the material | Accounting<br>principles and<br>concepts | - lectures<br>- case study | - oral tests<br>-questions |

|    |   |                   |                            |                                                    |                                            |                                            |
|----|---|-------------------|----------------------------|----------------------------------------------------|--------------------------------------------|--------------------------------------------|
|    |   |                   |                            |                                                    | -discussions                               |                                            |
| 2  | 2 | <b>29 9 2024</b>  | understanding the material | Theoretically, objectives and the accounting cycle | - lectures<br>- case study<br>-discussions | - oral tests<br>-questions                 |
| 3  | 2 | <b>6 10 2024</b>  | understanding the material | Cash and accrual basis                             | - lectures<br>- case study<br>-discussions | - oral tests<br>-questions                 |
| 4  | 2 | <b>13 10 2024</b> | understanding the material | Prepar final accounts                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 5  | 2 | <b>20 10 2024</b> | understanding the material | Prepar final accounts                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 6  | 2 | <b>27 10 2024</b> | understanding the material | Prepar final accounts                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 7  | 2 | <b>3 11 2024</b>  | understanding the material | Inventory adjustments                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 8  | 2 | <b>10 11 2024</b> | understanding the material | Monthly exam                                       | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 9  | 2 | <b>17 11 2024</b> | understanding the material | Inventory adjustments                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 10 | 2 | <b>24 11 2024</b> | understanding the material | Income statement list                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 11 | 2 | <b>1 12 2024</b>  | understanding the material | Income statement list                              | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 12 | 2 | <b>8 12 2024</b>  | understanding the material | Monthly exam                                       | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |
| 13 | 2 | <b>15 12 2023</b> | understanding the material | Accuonting Receivables                             | - lectures<br>- case study<br>-discussions | - lectures<br>- case study<br>-discussions |

|    |   |            |                            |                        |                                             |                                             |
|----|---|------------|----------------------------|------------------------|---------------------------------------------|---------------------------------------------|
| 14 | 2 | 22 12 2023 | understanding the material | Accounting Receivables | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |
| 15 | 2 |            |                            | End of course exam     | - lectures<br>- case study<br>- discussions | - lectures<br>- case study<br>- discussions |

## 12. Infrastructure

|                                                                |                                                                |
|----------------------------------------------------------------|----------------------------------------------------------------|
| a. Textbooks                                                   | Dr. Bushra Al-Taie                                             |
| b. References                                                  | 1-Prof. Dr. Talal Al-Jajawi<br>2- Prof. Dr.. Haider Al Masoudi |
| c. Recommended books and periodicals (journals, reports, etc.) | Scientific and specialized journals in accounting              |
| d. Electronic references, internet websites, etc               | Websites specialized in financial accounting                   |

. Curriculum development plan: Adding vocabulary about (intermediate accounting).

To achieve more and more sobriety in the curriculum by a rate not exceeding 5-10%.

## 13. The Plan of Improving the Course

|                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------|
| a. Study the needs of the financial market.                                                                            |
| b. Learn about the experiences of other countries in the field of accounting -----.                                    |
| c. Be aware of research works published in national and international journals in the field of financial accounting--- |



Wissam Nouri Abd Al Hussein



Head of Deptment

D.r Zain AlAbidean J. Mohammed

