



Course description
form

Course Lecturer	Zainab Jaafar Salman			
e-mail	Zainab.j.Salman@sa-uc.edu.iq			
Title	Intermediate Accounting 1			
Course Coordinator				
Course Objective	. Introducing the student to the accounting treatments for financial transactions related to commercial and industrial establishments and how to prepare final accounts			
Course Description	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.			
Textbook	nothing			
References	Intermediate Accounting / Kiso 2016			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	30		10	60
General Notes	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.			




College : Shatt Al Arab
 University
 Department : Accounting
 Stage:
 Lecturrer Name: Zainab Jaafar
 Academic Status: Asstance
 Teacher
 Qualification:

Week	Date	Topics Covered	Number of Hours	Notes
First	19/9 2024 21/ 9/2024	Conceptual framework for financial accounting	4H	Clarifying the characteristics of accounting information, accounting principles and assumptions, and elements of financial statements
Second	26/9/2024 28/9/2024	Final accounts in commercial companies, trading account - profit and loss account - balance sheet	4H	explanation of the final accounts in commercial companies, the purpose of preparing each account, and how to prepare them
Third	3/10/2024 5/ 10/ 2024	Final accounts in industrial companies - operating account - trading account - profit and loss account - balance sheet	4H	explanation of the final accounts in industrial companies, the purpose of preparing each account, and how to prepare them
Fourth	10/10/ 2024 12/ 10/ 2024	Solve examples and exercises about final accounts	4H	
Fifth	17/ 10/2024 19/ 10/ 2024	Recording Adjustments for Expenses Treatment of Prepaid Expenses - Treatment of Accrued Expenses	4H	Explaining what is meant by recording adjustments and explaining the accounting treatment of prepaid expenses and accrued expenses
Sixth	24/ 10/ 2024 26/ 10/ 2024	Recording Adjustments for Expenses Treatment of Prepaid Expenses - Treatment of Accrued Expenses	4H	Explaining what is meant by recording adjustments and explaining the accounting treatment of prepaid expenses and accrued expenses
Seventh	31/ 10/ 2024 2/ 11/ 2024	Accounting for cash, inventorying cash in hand	4H	dealing with a deficit or increase in the fund
Eighth	7/ 11/2024	Semester exam	4H	

Tenth	9/ 11/ 2024 14/ 11/ 2024	Bank reconciliation statement. An inventory of cash held by banks	4H	Conducting . reconciliation between the company's records and the bank statement to reach the correct balance of the bank account
Eleventh	16/ 11/ 2024 21/ 11/ 2024	Accounting for debtors The nature of debtors in the financial statements - bad debts	4H	Understanding the nature of account receivables and identifying the types of debts
Twelfth	23/ 11/ 2024 28/ 11/ 2024	Problems Solving		
Thirteen	30/ 11/ 2024 7/ 12/ 2024	Doubtful debts Characteristics of doubtful debts and methods of estimating them, Accounting treatment for the allowance for doubtful debts	4H	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
Fourteen	12/ 12/ 2024 14/ 12/ 2024	Good Debts Forming an Allowed Discount Allowance	4H	An explanation of the characteristics of good debts along with how to create an allowable discount allowance
Fifteen	21/ 12/ 2024	Comprehensive Final Examination	4H	

Lecturer signature	Head of Department Signature
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