

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

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
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 of Preparing this Course Description	2024 /9 /7

9. Course Objectives

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

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:

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

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

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

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
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)

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

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

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

Field visits to the Accounts Division in commercial and industrial companies


أ.م.د. عبد الكريم عبد القوي عودة
رئيس القسم




م.م. زينب جعفر سلمان