

الجامعة : جامعة شط العرب
الكلية : كلية الادارة و الاقتصاد
القسم : المحاسبة
المرحلة : الثانية
اسم المحاضر الثلاثي : د. ماجد احمد محمد
اللقب العلمي : مدرس
المؤهل العلمي : دكتوراه محاسبة
مكان العمل : كلية الادارة و الاقتصاد



جمهورية العراق
وزارة التعليم العالي والبحث العلمي
جهاز الاشراف والتقويم العلمي
دائرة ضمان الجودة والاعتماد الأكاديمي
قسم الاعتماد

Course Description

Subject: Accounting in English 2

This course is a continuation of ACC 1. It introduces additional and more advanced concepts, including different forms of ownership, manufacturing operations, the management of short and long-term liabilities, the management of fixed assets and exposure to various evaluation techniques.

1. Educational Institution	Shatt Al-Arab University
2. Department / Center	Accounting
3. Course Title /Code	
4. Lecturer Name	Majid Ahmed Mohammed Al-Alanssari
5. Type of Teaching	Attendance
6. Academic Year /Term	2025 - 2024
7. Total No. of Teaching Hours	60
8. Date of Preparing this Course Description	01/09/2024

9. Course Objectives

1. Understand and apply basic business management concepts at their workplace;
2. Understand and apply the latest basic computer information system effectively in the modern business environment;
3. Think critically and solve basic level problems of business management and computer information systems;
4. Communicate effectively in the global business environment;
5. Use interpersonal skills at the workplace; and,
6. Pursue further studies at other institutions of higher education.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

Upon successful completion of the course, the learner should be able to:

1. Determining the Cost of Plant Assets, such as Land Improvements, Buildings and Equipment.
2. Preparing entries of Plant Assets Disposals, Retirement of Plant Assets and Sale of Plant Assets
3. Solve problems related to Accounting for Current Liabilities, Notes Payable Sales Taxes and Unearned Revenues Payable
4. Prepare entries to record the subscription and issue of preferred and common shares,

- as well as calculate and distribute related cash/stock dividends.
5. Categorize and determine cash flow transactions and prepare a statement of changes in financial position. (ECT Program LOC # 1 and # 3)

(B) Skill Objectives Related to the Program:

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| a. Scientific Skills |
| b. Leadership Skills |
| c. Skills Related to Administrative Work Challenges |

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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| 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

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| 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

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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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| a. Enabling students to acquire the skill and art of Financial Accounting. |
| b. Enabling students to apply creative thinking in Financial Accounting |
| c. Enabling students to use modern methods of analysis and conclusions. |
| d. Enabling students to Financial Accounting. |

11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	4	understanding the material	Record a list of transactions for a Account Receivable, to write the corresponding journal entries in good form, post to ledger accounts.	- lectures - case study -discussions	- oral tests -questions
2	4	understanding the material	Record a list of transactions for a Account Receivable, to write the corresponding journal entries in good form, post to ledger accounts.	- lectures - case study -discussions	- oral tests -questions
3	4	understanding the material	Determining the cost of plant assets • Depreciation • Expenditures during useful life • Plant asset disposals	- lectures - case study -discussions	- oral tests -questions
4	4	understanding the material	Determining the cost of plant assets • Depreciation • Expenditures during useful life • Plant asset disposals	- lectures - case study -discussions	- lectures - case study -discussions
5	4	understanding the material	Repeat written descriptions of the accounting principles and/or procedures covered in this unit	- lectures - case study -discussions	- lectures - case study -discussions
6	4	understanding the material	Explain a current liability, and identify the major types. Describe the accounting for notes payable. Explain the accounting for other current liabilities.	- lectures - case study -discussions	- lectures - case study -discussions
7	4	understanding the material	Explain the financial statement presentation and analysis of current liabilities.	- lectures - case study -discussions	- lectures - case study -discussions

			Describe the accounting and disclosure requirements for contingent liabilities.		
8	4	understanding the material	Identify the major characteristics of a corporation. Differentiate between paid-in capital and retained earnings. Record the issuance of common stock.	- lectures - case study -discussions	- lectures - case study -discussions
9	4	understanding the material	Explain the accounting for treasury stock. Differentiate preferred stock from common stock. Prepare a stockholders' equity section.	- lectures - case study -discussions	- lectures - case study -discussions
10	4				
11	4	understanding the material	Prepare the entries for cash dividends and stock dividends. Identify the items reported in a retained earnings statement.	- lectures - case study -discussions	- lectures - case study -discussions
12	4	understanding the material	Prepare and analyze a comprehensive stockholders' equity section. Describe the form and content of corporation income statements. Compute earnings per share.	- lectures - case study -discussions	- lectures - case study -discussions
13	4	understanding the material	Explain why bonds are issued. Prepare the entries for the issuance of bonds and interest expense. Describe the entries when bonds are redeemed or converted.	- lectures - case study -discussions	- lectures - case study -discussions
14	4	understanding the material	Describe the accounting for long-term notes payable.	- lectures - case study -discussions	- lectures - case study -discussions


			Contrast the accounting for operating and capital leases. Identify the methods for the presentation and analysis of long-term liabilities.		
15			Final semester exam		

12. Infrastructure


a. Textbooks	Kieso, Donald E. & Weygandt, Jerry J Kimmel, Paul D. (2012
b. References	Accounting Principles, Philip E. Fess & Carl S. Warren, 15 ed, South Western,
c. Recommended books and periodicals (journals, reports, etc.)	- Principles of Financial Accounting, Abdulhameed, D. Hazim, D. Riyaaz, 1st. ed., Alzoree, 2020
d. Electronic references, internet websites, etc	www. springer

13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of Financial Accounting .
c. Be informed of research work published in national and Financial journals in the field of Financial Accounting .


 أ.م.د. عبدالكريم عبدالقاي عودة
 رئيس القسم




 م.د. ماجد احمد محمد