

Course Description Form

Course Description

It aims to teach the student the cognitive skill about the contents of the International Financial Reporting Standards, the methods adopted in their application, and to provide the student with the skills to apply the standards in the accounts and interpret them.

1–Educational institution	Shatt Al–Arab University
2– Scientific Department	Accounting
3– Course Name / Code	IFRS
4– Available Attendance Forms	Classroom
5– Semester / Year	Second Semester /2024–2025
6– Number of Study Hours (Total)	30 hours at a rate of 2 hours per week
7– Date of Preparation of this description	1/9/2024
1. Course Objectives	
Knowing the mechanisms for applying international financial reporting standards in financial departments, expanding the student's concepts in their applications and overcoming difficulties. And the mechanisms for applying them in financial departments, expanding the student's concepts in their applications and overcoming difficulties.	

1. Course outcomes, teaching, learning and assessment methods

<p>A– Cognitive objectives</p> <p>A1– Knowing and understanding the accounting concepts and procedures related to the work of extractive companies</p> <p>A2– Providing the student with experience</p> <p>A3– Introducing the student to the latest developments in international standards</p> <p>A4– How to deal with accounting standards</p>
<p>B – Course specific skill objectives</p> <p>B1 – Highlighting the accounting procedures and treatments for international financial reporting standards</p> <p>B2 – Following up on recently issued international standards and any new decisions related to them and their application spectrum.</p> <p>B3 – Effects of applying the standard on the financial statements.</p>
Teaching and learning methods
Teaching and learning methods: Explanation and lecturing – Questions and group discussions – Presentation of actual models of accounting work using Power Point
Evaluation Methods
<p>1– Oral tests</p> <p>2– Written tests</p> <p>3– Preparing reports</p>
<p>C– Emotional and value–based objectives</p> <p>C1– Studying the student's psychological state</p> <p>C2– Encouraging teamwork</p> <p>C3– Promoting competition</p> <p>C4– Using the rewards principle</p>
Teaching and learning methods

Explanation and lecturing – Questions and group discussions – Presentation of actual models of accounting work using Power Point

Evaluation Methods

D– General and transferable skills (other skills related to employability and personal development).

D1– Knowledge transferred from previous accounting subjects such as accounting principles, intermediate accounting, and cost accounting

D2– Preparing the work within the job climate

D3– Qualifying the student and granting him employability in all sectors

D4– Assigning students to prepare research papers

- Course structure

Week	Hours	Unit Name/ Subject	Teaching Education Requirements	Teaching Methods	Teaching Methods
First	2	IFRS 1 / First adoption of IFRS	Understanding the application of the International Financial Reporting Standards	Lectures	Oral test
Second	2	IFRS /3 Merger	Adoption Standard Providing the student with the skill of	Lectures	Oral test
Third	2	IFRS /3 Merger	applications of mergers between companies	Lectures	Oral test
Fourth	2	IFRS/ 5 non- current assets held for sale	Providing the student with the skill of applications of mergers between companies	Lectures	Oral test
Fifth	2	IFRS/ 5 non- current assets held for sale	Reviewing and understanding how to deal	Lectures	Oral test

			with discontinued assets and offered for sale		
Sixth	2	IFRS /6 Expiration of Natural resources	Giving the student the skill of applying the standard for natural resources	Lectures	Oral test
Seventh	2	IFRS /7 Financial instruments	Reviewing and understanding the accounting treatments for financial instruments	Lectures	Oral test
Eighth	2	IFRS /7 Financial instruments	Reviewing and understanding the accounting treatments for financial instruments	Lectures	Oral test
Ninth	2	MID Examination	MID Examination	Lectures	Oral test
Tenth	2	IFRS /9 Financial instruments	Understanding and applying financial instruments	Lectures	
Eleventh	2	IFRS/10 Financial Consolidated	Understanding how to apply consolidated financial statements	Lectures	Oral test
Twelfth	2	IFRS/13 Measurement of Fair value	Understanding how to apply fair value	Lectures	Oral test
Thirteenth	2	IFRS/ 15 Revenues of contract	Understanding and applying the rules of revenue from contracts with customers	Lectures	Oral test
Fourteenth	2	IFRS/ 15	Understanding and applying	Lectures	Oral test

		Revenues of contract	the rules of revenue from contracts with customers		
Filthen	2	IFRS/ 16 Lese Contracts	Reviewing lease contracts	Lectures	Oral test

11- البنية التحتية

11- Infrastructure

B- Electronic references, Internet sites.

International Accounting Standards Board publications	1- Required textbooks
What is published in publications on the Internet, whether they are research, studies or articles related to the subject	2- Main references (sources)
	A- Recommended books and references
	B- (scientific journals, reports, etc.)

12- Curriculum Development Plan

Field visits to the finance departments in private banks that apply international financial reporting standards

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رئيس القسم



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