MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information				
Module Title	INTERMEDIATE ACCOUNTING		Module Delivery	
Module Type	Core		☒ Theory ☒ Lecture ☐ Lab ☒Tutorial ☐ Practical ☐ Seminar	
Module Code	AC2201			
ECTS Credits	7			
SWL (hr/sem)	175			
Module Level	2	Semester of Delivery	2	
Accounting Department	Accounting	College	Shatt Al Arab University, College of Administration and Economics	
Module Leader	Dr. Hussein Taleb Abdul Bari	e-mail	Hussein.Talib.Abdulbari@sa-uc.edu.iq	
Module Leader's Acad. Title	Assistant teacher	Module Leader's Qualification	Ph.D.	
Module Tutor		e-mail		
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date	2025-9-1	Version Number		

Relation with other Modules subjects study other with Relationship			
Unit Prerequisites	Intermediate Accounting 1	semester	
Requirements Common Unit	Cost accounting2+ Corporate Accounting	semester	

Module Aims, Learning Outcomes and Indicative Contents content guidance and outcomes, learning objectives, Course	
Module Objectives Objectives Course	1. **basics the Understanding**: To understand the basic principles of accounting in the oil industry. 2. **analysis data Financial**The ability to analyze the financial data of oil companies. 3. **standards international Applying**Understanding how to apply international accounting standards in the oil sector. 4. **evaluation Performance**The ability to evaluate the financial performance of oil companies. 5. Cost Management: Learn how to manage production and operating costs in the oil industry.
Module Learning Outcomes the for outcomes Learning subject	1- Preparing and analyzing financial statements: The student must prepare and analyze financial statements, such as the income statement, balance sheet, and cash flow statement, to understand the financial position of companies. be should student The accounting: in skills solving-problem Developing_2 and problems accounting complex solve to thinking critical use to able .decisions financial informed make 3. Addressing ethical and professional issues: The student must acquire the ability to deal with ethical and professional issues in the accounting work environment.
1Indicative Contents Contents Guideline	plan and direct to intended outline the is materials study of content guiding The ...includes generally content This process. educational the objectives Educational concepts Key Study of Course materials Educational activities Educational methods Assessment guidelines Academic understand students and teachers both help to roadmap a as serve materials These desired the of achievement the reensu and material course the of progress the .objectives educational 175 hours: Total= SSWL- (exam hours) = 172-3-50 hours (timetable hours × 15 weeks).

Learning and Teaching Strategies strategies teaching and Learning	
Strategies	strategies teaching and Learning • teacher the by advance in prepared lectures Using • HomeforWaj Modernprojectors Using • .discussion for groups into students the Divide

Student Workload (SWL) .weeks 15 for calculated is workload academic student's The			
Structured SWL (h/sem) the for workload academic Regular semester the during student	**63**	**Structured SWL (h/w)** load study weekly regular Student's	**6**
Unstructured SWL (h/sem) the during workload student Irregular semester	**112**	**Unstructured SWL (h/w)** student the for load study weekly Irregular	**7**
Total SWL (h/sem) workload academic total student's The semester the during	200		

Module Evaluation Assessment Material Course					
	As	**Time/Number**	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	1	10% (10)	4	LO:1,2,10,11
	Assignments	1	10% (10)	4	LO:3,4,6,7
	Projects /Lab.	-	-	-	-
	Report	1	10% (10)	4	LO:5,8,10
Summative assessment	**Midterm Exam**	1hr	10% (10)	7	LO:1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)	-	-

Delivery Plan (Weekly Syllabus) curriculum theoretical Weekly	
Week	**materials covered**
Week 1	Identifying the main inventory tabs
Week 2	Determining the cost of inventory
Week 3	Items included in the inventory
Week 4	Calculating the cost of ending inventory and goods sold
Week 5	Practical cases
Week 6	The first-in, first-out (FIFO) method, the weighted average method, and the last-in, first-out (LIFO) method have been cancelled.
Week 7	Comparing the cost of ending inventory with net realizable value and recording the adjusting entries
Week 8	Accounting treatment for recording fixed assets and related expenses
Week 9	Practical cases
Week 10	Accounting procedures for purchasing fixed assets in groups
Week 11	Determining the accounting treatment based on whether the transaction has a material impact or not.
Week 12	Practical cases
Week 13	Determining methods for calculating depreciation
Week 14	Accounting treatments for fixed assets and their depreciation
Week 15	Accounting for investments

Delivery Plan (Weekly Lab. Syllabus) schedule laboratory Weekly	
Week	**materials covered**
1 Week	
2 Week	
3 Week	
4 Week	
5 Week	
6 Week	
7 Week	

Learning and Teaching Resources resources teaching and Learning		
	Text	**in available it Is ?library the**
texts Required	Haider Masoudi-Al and Ali Muhammad Talal Jajawi-Al _1 .2018 Accounting Financial Intermediate Ali, Denmark, Accounting, Intermediate Naji, Walid Hayali,-Al_2 2007	Yes
Recommended texts		Yes
Websites		

Grading Scheme chart Grade				
group	**Grade**	Appreciation	% Signs	**Definition**
Group Success -50) (100	**A** -Excellent	privilege	100-90	.performance Outstanding
	B -Very Good	good very	89-80	.errors some with average Above
	C -Good	good	79-70	noticeable some with work Good .errors
	D -Satisfactory	middle	- 6069	major has it but Acceptable, .flaws
	E -Sufficient	acceptable	- 5059	minimum meets work The .standards
sedimentation group (49-0)	**FX** –Fail	under) Sediment (processing	(49-45)	the but required, is work More .given been has award
	F –Fail	Precipitate	(44-0)	.required is work of deal great A

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
د. حسين طالب

Director of the Quality Assurance and Performance Department of the University: Wafa Saeed Hassan

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م.م وفاء سعيد حسن