

الجامعة : كلية شط العرب الجامعة
 الكلية : كلية شط العرب الجامعة
 القسم : المحاسبة
 المرحلة : الثانية
 اسم المحاضر الثلاثي : ماجد احمد محمد
 اللقب العلمي : مدرس مساعد
 المؤهل العلمي : ماجستير محاسبة
 مكان العمل : كلية شط العرب الجامعة



جمهورية العراق
 وزارة التعليم العالي والبحث العلمي
 جهاز الاشراف والتقويم العلمي

جدول الدروس الاسبوعي

الاسم					ماجد أحمد محمد
البريد الالكتروني					majidalanssari59@gmail.com
اسم المادة					Accounting in English 2
مقرر الفصل					
الهدف العام للمقرر					This course is designed to provide the basis for accounting skills required in Business Administration and also those students who intend to proceed toward a professional accounting designation.
الأهداف الخاصة					An introduction to the theory of accounting and the standard methods of record keeping. Generally accepted accounting principles and concepts are emphasized in the Type of receivables, inventory valuation, Accounting for Property, Plant, Equipment and accounting for equity & debt investment.
الكتب المنهجية					Accounting Principles Weygandt Wisconsin , Kimmel.& Kieso 2018 John Wiley & Sons, Inc. Advanced Accounting Jeter & Chaney, 2019 e7
المصادر الخارجية					Intermediate Accounting Kieso, Weygandt, .& Kimmel 2019 e17 John Wiley & Sons, Inc.
تقديرات الفصل					
الفصل الدراسي	المختبر	الامتحانات اليومية	المشروع	الامتحان النهائي	
24%	n/a	16%	-	60%	
معلومات اضافية					Methodology (Teaching / learning Methods) This course will consist of lectures designed to create an understanding of the generally accepted accounting principles and procedures used. A strong emphasis is placed on problem solving using a variety of text exercises and problems leading to completion of practice set for merchandising business

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الاهداف	المادة العلمية	المادة النظرية	التاريخ	الاسبوع
<p>[1] Describe the steps in determining inventory quantities.</p> <p>[2] Explain the accounting for inventories and apply the inventory cost flow methods.</p> <p>[3] Explain the financial effects of the inventory cost flow assumptions.</p> <p>[4] Explain the lower-of-cost-or-market basis of accounting for inventories.</p> <p>[5] Indicate the effects of inventory errors on the financial statements.</p>	Chapter 6 Inventories	<p>Classifying Inventory</p> <p>Determining Inventory Quantities</p> <p>Taking a Physical Inventory</p> <p>Determining Ownership of Goods</p>	02/03/2022	1
	Chapter 6 Inventories	<p>Inventory Errors</p> <p>Income Statement Effects</p> <p>Balance Sheet Effects</p> <p>Inventory Systems First-In, First-Out (FIFO)</p> <p>Last-In, First-Out (LIFO) Average-Cost</p> <p>Explain the lower-of-cost-or-market basis of accounting for inventories.</p>	09/03/2022	2
<p>[1] Identify the different types of receivables.</p> <p>[2] Explain how companies recognize accounts receivable.</p> <p>[3] Distinguish between the methods and bases companies use to value accounts receivable.</p>	Chapter 9 Accounting for receivable	<p>Type of receivable</p> <p>Recognizing A/R</p> <p>Valuing accounts receivable</p>	16/03/2022	3

<p>[4] Describe the entries to record the disposition of accounts receivable. [5] Explain the statement presentation and analysis of receivables.</p>				
	<p>Chapter 9 Accounting for receivable</p>	<p>Disposing A/R Statement presentation & analysis</p>	<p>23/03/2022</p>	<p>4</p>
<p>[1] Describe how the cost principle applies to plant assets. [2] Explain the concept of depreciation. [3] Compute periodic depreciation using different methods. [4] Describe the procedure for revising periodic depreciation. [5] Distinguish between revenue and capital expenditures, and explain the entries for each. [6] Explain how to account for the disposal of a plant asset.</p>	<p>Chapter 10 Plant assets</p>	<p>Capital assets: plant & equipment Determining the cost of plant asset</p>	<p>30/03/2022</p>	<p>5</p>
	<p>Chapter 10 Plant assets</p>	<p>Depreciation Expenditure's during useful life Disposal of plant assets</p>	<p>06/04/2022</p>	<p>6</p>
	<p>Revision</p>	<p>Problems Solving</p>	<p>13/04/2022</p>	<p>7</p>
	<p><u>First Exam</u></p>		<p>20/04/2022</p>	<p>8</p>
<p>[1] Identify the major characteristics of a corporation. [2] Differentiate between paid-in capital and retained earnings. [3] Record the issuance of common stock. [4] Explain the accounting for treasury stock. [5] Differentiate preferred stock from common stock. [6] Prepare a stockholders' equity section.</p>	<p>Chapter 13 Corporation: organization & capital stock transactions</p>	<p>The corporate form of organization Accounting for common stock issues</p>	<p>27/04/2022</p>	<p>9</p>

	Chapter 13 Corporation: organization & capital stock transactions	Accounting for Preferred stock Statement presentation & analysis	04/05/2022	10
[1] Prepare the entries for cash dividends and stock dividends. [2] Identify the items reported in a retained earnings statement. [3] Prepare and analyze a comprehensive stockholders' equity section. [4] Describe the form and content of corporation income statements. [5] Compute earnings per share.	chapter 14 Corporations: Dividends, Retained Earnings, and Income Reporting 632	Cash Dividends Stock Dividends	11/05/2022	11
	Revision for Corporations: Chapter 13 & 14	Problems Solving	25/05/2022	12
[1] Discuss why corporations invest in debt and stock securities. [2] Explain the accounting for debt investments. [3] Explain the accounting for stock investments. [4] Indicate how debt and stock investments are reported in financial statements.	chapter 16 Investment	Accounting for Debt Investments Recording Acquisition of Bonds	01/06/2022	13
	chapter 16 Investment	Recording Bond Interest Recording Sale of Bonds	01/06/2022	14
	Final Exam		01/06/2022	15

توقيع رئيس القسم :

توقيع الاستاذ: