## Republic of Iraq The Ministry of Higher Education and Scintific Resrearch Supervision and Scientific Evaluation Body



College: Shatt Al Arab
University College
Department: Accounting
Stage: First
Lecturer Name: Abdulkareem

Abdulghani Oudah Academic Status : Lecturer Qualification: Asist. Prof. Doctoral

## **Course Weekly Outline**

| Course                |                                                                                                                                                                                                                                     |         |                               |            |  |  |  |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------|------------|--|--|--|
| Lecturer              | Abdulkareem Abdulghani Oudah                                                                                                                                                                                                        |         |                               |            |  |  |  |
| e-mail                | Dr.abdulkareem@sa-uc.edu.iq                                                                                                                                                                                                         |         |                               |            |  |  |  |
| Title                 | Financial Accounting 1                                                                                                                                                                                                              |         |                               |            |  |  |  |
| Course<br>Coordinator | First                                                                                                                                                                                                                               |         |                               |            |  |  |  |
| Course<br>Objective   | Learning the student basic principles for various financial transactions recording.                                                                                                                                                 |         |                               |            |  |  |  |
| Course<br>Description | Give the student the basic experience for data entry and preparing the financial statements.                                                                                                                                        |         |                               |            |  |  |  |
| Textbook              | 1- Kieso, Donald E. & Weygandt, Jerry J ,(Kimmel, Paul D. (2012 AccountingPrinciples ",John Wiley & Sons, Inc " Printed in the United States of America 2- Accounting Principles,Philip E.Fess& Carl s.Warren,15 ed, South Western, |         |                               |            |  |  |  |
| References            | 1- Principles of FinancialAccounting,Abdulhameed,D.hazim,DRiyaaz,1st.ed.,alyzore e ,2002. 2- Principles of Financial Accounting, Dr Nidal Al-Ramahi and others, 2009 first edition, 2002                                            |         |                               |            |  |  |  |
| Course<br>Assessment  | Term<br>Exam                                                                                                                                                                                                                        | Project | <b>Quizzes and Attendance</b> | Final Exam |  |  |  |
|                       | 24                                                                                                                                                                                                                                  |         | 16                            | 60         |  |  |  |
| General Notes         | I hope the course study in Arabic at first semester and in English at second semester or explain its daily in Arabic then in English.                                                                                               |         |                               |            |  |  |  |

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| Week        | Date       | Topics Covered                                  | <b>Number of Hours</b> | Notes |
|-------------|------------|-------------------------------------------------|------------------------|-------|
|             |            |                                                 |                        |       |
| 1           | 4/11/2022  | Accounting concepts, importance&                | Applications           |       |
|             |            | Evaluation of accounting, Relationship of       |                        |       |
|             |            | accounting to other fields.                     |                        |       |
| 2           | 11/112022  | Accounting principles and assumptions           | Applications           |       |
|             |            | ,Accounting as information systems, users of    |                        |       |
|             |            | accounting information ,Accounting branches.    |                        |       |
| 3- 4        | 18/11/2022 | Business Entity concept, Accounting cycle,      | Applications           |       |
|             |            | Accounting systems, Classification of           |                        |       |
|             |            | accounts.                                       |                        |       |
| 5           | 25/11/2022 | The Accounting Equation , analyzing the         | Applications           |       |
|             |            | transaction.                                    |                        |       |
| 6 1/12/2022 |            | Accounting Books & Record the transaction in    | Applications           |       |
|             |            | the journal                                     |                        |       |
| 7           | 8/12/2022  | Creating of capital, capital degrees& increase. | Applications           |       |
| 8           | 15/12/2022 | Assets transactions                             | Applications           |       |
| 9-          | 22/12/2022 |                                                 | Applications           |       |
| 10          | 29/12/2022 | Cash &on account purchase                       | Applications           |       |
| 11-12       | 6/1/2023   | Cash & on account sales                         | Applications           |       |
|             | 13/1/2023  |                                                 |                        |       |
| 13          | 20/1/2023  | Drawing account                                 | Applications           |       |
| 14-15       | 27/1/2023  | Purchase &sales discount(Trade &Cash            | Applications           |       |
|             | 3/2/2023   | &quantity)                                      |                        |       |

Lecturer signature

**Head of Department Signature**