



Course Weekly Outline

Course Lecturer	Abdulkareem Abdulghani Oudah			
e-mail	Dr.abdulkareem@sa-uc.edu.iq			
Title	International Accounting			
Course Coordinator	First Semester – Fourth stage			
Course Objective	Introducing the student to the accounting applications in different countries and the accounting standards issued by the international organizations responsible for regulating the accounting profession			
Course Description	The student acquires the basic skills necessary for applications between countries, accounting problems related to translating foreign currencies, fluctuations in prices, and how to deal with investments between countries, in addition to the student's knowledge of the concept of international accounting standards			
Textbook	International Accounting /Raafat Hussain Mutair			
References	International Accounting / Juma Hemeidat/ Abbas Ali MirzGraham J, .Magnus			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	24		16	60
General Notes				



Week	Date	Topics Covered	Number of Hours	Notes
1	2/10/2022	International Accounting and International Business	Applications	
2	9/10/2022	The impact of different environmental variables on accounting	Applications	
3	16/10/2022	Accounting classifications and financial reporting systems	Applications	
4	23 /10/2022	international accounting consensus	Applications	
5	30/10/2022	International Accounting Organizations and International Accounting Standards Board Publications	Applications	
6	6/11/2022	Accounting for foreign currency transactions - basics of foreign exchange	Applications	
7	13/11/2022	Accounting for foreign currency transactions – foreign currency transactions	Applications	
8-	20/11/2022	The first semester exam and exam questions solutions		
9	27 /11/2022	Translation of financial statements prepared in foreign currency - current / non-current method	Applications	
10	4 /12/2022	Translation of financial statements prepared in foreign currency - cash / non-cash method	Applications	
11	11/12/2022	Translation of financial statements prepared in foreign currency - temporary method / current rate	Applications	
12	18 /12/2022	Accounting for changes in the general level of prices - the impact of inflation on companies	Applications	
13	25/12 /2022	Accounting for changes in the general level of prices - alternatives to accounting measurement	Applications	
14	8/ 1 /2023	Practical exercises	Applications	
15	15/1/2023	final semester exam		

Lecturer signature

Head of Department Signature