

**College : Shatt Al Arab**

**Department : Accounting**

**Stage: Third**

**Lecturer Name :Zainab Jafar**

**Academic Status :Assistant Lecturer**

**Republic of Iraq**

**The Ministry of Higher Education and Scintific Resrearch**

**Supervision and Scientific Evaluation Body**

**Course Weekly Outline**

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| **Zainab Jafar Salman** | | | | **Course Lecturer** |
| [**zainab.j.salman@sa-uc.edu.iq**](mailto:zainab.j.salman@sa-uc.edu.iq) | | | | **e-mail** |
| **Intermediate Accounting 2** | | | | **Title** |
|  | | | | **Course Coordinator** |
| **Deepen students’ understanding in the field of measurement and accounting disclosure of assets in financial statements** | | | | **Course Objective** |
| **1. Familiarity with international accounting standards related to assets**  **2. Deepen students’ understanding in the field of measurement and accounting disclosure of assets in financial statements.** | | | | **Course Description** |
| **nothing** | | | | **Textbook** |
| **Intermediate Accounting / Kiso 2016** | | | | **References** |
| **Final Exam** | **Quizzes and Attendance** | **Project** | **Term Exam** | **Course Assessment** |
| **60** | **10** |  | **30** |
|  | | | | **General Notes** |



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**College : Shatt Al Arab**

**Department Accounting**

**Stage: Third**

**Lecturrer Name: Zainab Jafar Salman**

**Academic Status: Assistant Lecturer**

**Qualification: Master**

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| **Notes** | **Number of Hours** | **Topics Covered** | **Date** | **Week** |
| Explain inventory, its nature, and recording accounting entries under the periodic inventory system and continuous inventory | **4** | Definition of inventory, its nature, and recording accounting entries under the periodic inventory system and continuous inventory | **25/1/2025**  **30/1/2025** | **1** |
| Explain Methods of evaluating commodity inventory | **4** | Methods of evaluating commodity inventory | **1/2/2025**  **6/2/2025** | **2** |
| Explain Methods of evaluating commodity inventory. | **4** | Methods of evaluating commodity inventory. | **8/2/2025**  **13/2/2025** | **3** |
| Explain fixed assets and methods of acquiring them. | **4** | Definition of fixed assets and methods of acquiring them. | **15/2/2025**  **20/2/2025** | **4** |
| Explain Methods of extinction of fixed assets. | **4** | Methods of extinction of fixed assets. | **22/2/2025**  **27/2/2025** | **5** |
| Explain Methods of extinction of fixed assets | **4** | Methods of extinction of fixed assets | **1/3/2025**  **6/3/2025** | **6** |
| Dispensing with Fixed | **4** | Dispensing with Fixed | **8/3/2025**  **13/3/2025** | **7** |
| Examples and practical exercises on the topic, | **4** | Examples and practical exercises on the topic, | **15/3/2025**  **20/3/2025** | **8** |
| Monthly exam |  | Monthly exam | **22/3/2025** | **9** |
| Investments in Debt Securities | **4** | Investments in Debt Securities | **27/3/2025**  **29/3/2025** | **10** |
| Investments in Debt Securities | **4** | Investments in Debt Securities | **3/4/2025**  **5/4/2025** | **11** |
| Investments in property securities, | **4** | Investments in property securities, | **10/4/2025**  **12/4/2025** | **12** |
| Definition of intangible assets/types/amortization | **4** | Definition of intangible assets/types/amortization | **17/4/2025**  **19/4/2025** | **13** |
| Current liabilities and their types. | **4** | Current liabilities and their types. | **24/4/2025**  **26/4/2025** | **14** |
|  |  |  |  | **15** |

**Head of Department Signature Lecturer signature**

**Zainab Gaafar Dr. Abdul Karim Abdul Ghani**