



Course Weekly Outline

Course Lecturer	Zainab Jafar Salman			
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Title	Intermediate Accounting 2			
Course Coordinator				
Course Objective	Deepen students' understanding in the field of measurement and accounting disclosure of assets in financial statements			
Course Description	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.			
Textbook	nothing			
References	Intermediate Accounting / Kiso 2016			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	30		10	60
General Notes				



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

13	17/4/2025 19/4/2025	Definition of intangible assets/types/amortization	4	Definition of intangible assets/types/amortization
14	24/4/2025 26/4/2025	Current liabilities and their types.	4	Current liabilities and their types.
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Lecturer signature

Zainab Gaafar

Head of Department Signature

Dr. Abdul Karim Abdul Ghani