

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course Description

Subject: ----- Intermediate Accounting -----

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	Shatt al-Arab University College of Administration and Economics
2. Department / Center	Business and administration department AB
3. Course Title /Code	Intermediate Accounting BA214
4. Lecturer Name	M.M. Wissam Nouri Abd Al Hussein
5. Type of Teaching	Attendance
6. Academic Year /Term	The first course, the second stage
7. Total No. of Teaching Hours	30 hours
8. Date of Preparing this Course Description	1-9-2024

9. Objectives of the intermediate accounting course

a. Providing students with the most important principles and basics accounting ---.
b. Teaching students how to apply --- Intermediate Accounting -----
c. Providing graduates with the necessary knowledge about ----- Intermediate Accounting ---- ----- job in organizations.
d. Improving administrative skills in the field of accounting management -----.
e. Providing graduates with creative teaching and learning skills..

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

a. Enabling students to acquire knowledge and the arts of ---- intermediate accounting management -----.
b. Introducing students to how to enhance their personal knowledge.
c. Helping students to acquire knowledge in the art of ----- Human Recourse Management -----.
d. Enabling students to sharpen their skills in the dynamic work environment.
e. Enabling students to invest their scientific abilities in their working place in the scope of ----- Human Recourse Management -----.
f. Helping students to get the necessary knowledge to solve problems Human Recourse Management -----.

(B) Skill Objectives Related to the Program:

a. Scientific Skills
b. Leadership Skills
c. Skills Related to Administrative Work Challenges

Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. Homework
d. Adopting group discussions.

Methods of Evaluation

a. Oral tests
b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of accounting -----
b. Enabling students to apply creative thinking in ----- accounting preparation
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students to ----- financial matters -----.

11. Course Structure

We ek	No of Hours	the date	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	2	22 9 2024	understanding the material	Accounting principles and concepts	- lectures - case study	- oral tests -questions

					-discussions	
2	2	29 9 2024	understanding the material	Theoretically, objectives and the accounting cycle	- lectures - case study -discussions	- oral tests -questions
3	2	6 10 2024	understanding the material	Cash and accrual basis	- lectures - case study -discussions	- oral tests -questions
4	2	13 10 2024	understanding the material	Prepar final accounts	- lectures - case study -discussions	- lectures - case study -discussions
5	2	20 10 2024	understanding the material	Prepar final accounts	- lectures - case study -discussions	- lectures - case study -discussions
6	2	27 10 2024	understanding the material	Prepar final accounts	- lectures - case study -discussions	- lectures - case study -discussions
7	2	3 11 2024	understanding the material	Inventory adjustments	- lectures - case study -discussions	- lectures - case study -discussions
8	2	10 11 2024	understanding the material	Monthly exam	- lectures - case study -discussions	- lectures - case study -discussions
9	2	17 11 2024	understanding the material	Inventory adjustments	- lectures - case study -discussions	- lectures - case study -discussions
10	2	24 11 2024	understanding the material	Income statement list	- lectures - case study -discussions	- lectures - case study -discussions
11	2	1 12 2024	understanding the material	Income statement list	- lectures - case study -discussions	- lectures - case study -discussions
12	2	8 12 2024	understanding the material	Monthly exam	- lectures - case study -discussions	- lectures - case study -discussions
13	2	15 12 2023	understanding the material	Accuonting Receivables	- lectures - case study -discussions	- lectures - case study -discussions

14	2	22 12 2023	understanding the material	Accounting Receivables	- lectures - case study -discussions	- lectures - case study -discussions
15	2			End of course exam	- lectures - case study -discussions	- lectures - case study -discussions

12. Infrastructure

a. Textbooks	Dr. Bushra Al-Taie
b. References	1-Prof. Dr. Talal Al-Jajawi 2- Prof. Dr.. Haider Al Masoudi
c. Recommended books and periodicals (journals, reports, etc.)	Scientific and specialized journals in accounting
d. Electronic references, internet websites, etc	Websites specialized in financial accounting

. Curriculum development plan: Adding vocabulary about (intermediate accounting).

To achieve more and more sobriety in the curriculum by a rate not exceeding 5-10%.

13. The Plan of Improving the Course

a. Study the needs of the financial market.
b. Learn about the experiences of other countries in the field of accounting -----.
c. Be aware of research works published in national and international journals in the field of financial accounting---



Wissam Nouri Abd Al Hussein



Head of Deptment

D.r Zain AlAbidean J. Mohammed

