





Warith Al-Anbiya University  
Faculty of Business and Economics  
Accounting Department

Course Description Form					
Accounting Intermediate 1				Course Name	1
1212 AD M1				Course Code	2
2025/2024	Academic Year	first	Chapter	3	
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
5		Number of Hours ( Total)			6
Email		Name		Course administrator name	7
ahmed.k@s.uokerbala.edu.iq		assist. Lecturer: Ahmed Khaled Mujebel			
The student learns and gains experience in the field of measurement and accounting disclosure of assets in financial statements and focuses on related accounting problems.				Course Objectives (Objectives of the course)	8
Interactive Lectures- Group Work & Class Discussions- Use of Technology- Feedback				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hou rs	The we ek
Participation Scores	Lectures- Class Discussions	Conceptual Framework	Conceptual Framework for Financial Accounting Understanding	5	1
Participation Scores	Lectures - Class Discussions	Final Accounts	Final Accounts and Financial Statements Prepared	5	2
Participation Scores	Lectures - Class Discussions	Income Statement	Income statement and its components Preparation	5	3
Participation Scores	Practical Examples	Final Accounts	Preparation of final accounts in service companies	5	4
Participation Scores	Practical Examples	Statement of Financial Position	Statement of Financial Position and Explanation Prepared	5	5
Participation Scores	Use of technology	Adjustments	Expense and Revenue Restriction Adjustments	5	6
Participation Scores	Use of artificial intelligence	Working Papers	Working Papers	5	7
monthly	examination	examination	First Monthly Exam	5	8

Grades on homework	Class Discussions	Cash	Solving Exam Questions	5	9
Grades on homework	Practical Examples	Cash	Cash	5	10
Grades on homework	Practical Examples	Cash	Methods of preparing a bank conformity statement	5	11
Grades on homework	Use of technology	Debtors	Cash Flow Detection	5	12
Grades on homework	Use of technology	Debtors	Debtor Accountability	5	13
Grades on homework	Class Discussions	Debtors	Doubtful debts	5	14
monthly	examination	examination	Accounting Processing of Questionable Debts	5	15
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points					11
Learning and Teaching Resources					12
Financial Accounting (Medium) Book in accordance with International Financial Reporting Standards- by the authors Prof. Dr. Talal Al-Jajawi Assoc. Prof. Dr. Haider Ali Al-Masoudi			References Home		
Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield			Supporting References (Journals and Reports)		
Google Scholar (Researcher)			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
 			Signed		
2024/10/1			Date		