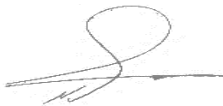





Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

Course Description Form

Accounting Intermediate 2				Course Name	1
2219 M2				Course Code	2
2025/2024	Academic Year	Second	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	Chapter One: Commodity Inventory	Define commodity inventory , its nature and display it in the financial statements of commercial and industrial companies.	5	1
Participation Scores	Lectures - Class Discussions	Chapter One: Commodity Inventory	Recording accounting entries under the system of periodic inventory and continuous inventory Methods of Assessing Commodity Inventories	5	2
Participation Scores	Lectures - Class Discussions	Chapter One: Commodity Inventory	Understanding Commodity Inventory Valuation Methods	5	3
Participation Scores	Practical Examples	Chapter Two: Financial Investments	Concept of Investments, Types of Securities	5	4
Participation Scores	Practical Examples	Chapter Two: Financial Investments	Learn about investments in debt securities (Bonds)	5	5
Participation Scores	Use of technology	Chapter Two: Financial Investments	Learn about investments in equity (Stocks)	5	6
Participation Scores	Use of artificial intelligence	Chapter Two: Financial Investments	Evaluate the investment portfolio at the end of the period and disclose it in the financial statements.	5	7
monthly	examination	examination	First Monthly Exam	5	8

			Solving Exam Questions		
Grades on homework	Class Discussions	Chapter Three: Fixed assets and their extinction	Definition of fixed assets Characteristics Methods of Acquisition of Fixed Assets	5	9
Grades on homework	Practical Examples	Chapter Three: Fixed assets and their extinction	Methods of extinction of fixed assets	5	10
Grades on homework	Practical Examples	Chapter Three: Fixed assets and their extinction	Ways to dispense with fixed assets	5	11
Grades on homework	Use of technology	Chapter Four: Intangible assets	Definition of Intangible Assets Ways to get it Types and Fire Extinguishing	5	12
Grades on homework	Use of technology	Chapter Four: Intangible assets	Accounting Processing of Intangible Assets	5	13
Grades on homework	Class Discussions	Chapter Five: Current liabilities	Definition of current liabilities Types of Liabilities in Circulation	5	14
monthly	examination	examination	Second Monthly Exam Solving Exam Questions	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		