



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

Course Description Form

Corporate Accounting				Course Name	1
1326 m mesh				Course Code	2
2025/2024	Academic Year	First	Chapter		3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
4 hours		Number of Hours (Total)			6
Email		Name			Course administrator name
jasim.i@uokerbala.edu.iq		Assoc. Prof. Dr. Jassim Al-Mamouri			7
1- Providing the student with scientific and practical knowledge in the fields of corporate accounting . 2- Applying accounting knowledge in various companies The student was able to analyze and solve accounting problems in the work environment				Course Objectives (Objectives of the course)	8
The teaching and learning strategy of the course Corporate Accounting is to present and discuss relevant theoretical concepts with the vocabulary of the course and according to its sequence in the course description, and then move on to the practical aspects that start with showing a comprehensive model of the topic with the possibility of updating and developing the model It covers almost all cases.				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Immediate Oral Assessment Written Evaluation Paperwork and electronic	Reliance on Scientific Sources • Active participation in Discussion and exchange of ideas	Introduction to Companies and their types and characteristics .	Possess knowledge of the types of companies and its characteristics and the laws regulating its activities.	4	1
Short test	discussion	Accounting Procedures for the Formation of Capital in Partnership Companies.	Acquire intellectual and practical knowledge about Accounting steps for capital creation in Partnership companies based on Legal requirements.	4	2
Short test	discussion	Accounting Procedures for Partnership Current Accounts and Operations Linked.	Possess theoretical and practical knowledge on Accounting procedures for transactions that You get into companies and a partnership company.	4	3
Short test	discussion	Financial Statements of Partnership Companies and distribution of profits and losses to partners	The student must prepare the basic financial statements (income statement, financial position, and list of shareholders' rights) of the joint venture companies.	4	4
Short test	Discussion + Share	Accounting for the Joining of a New Partner in the Partnership Company	Prepare journal entries for the distribution of profits or losses.	4	5
Short test	discussion	Accounting for the Addition of a New Partner To the Partnership Company	Record the necessary daily entries when the partner enters.	4	6
Short test	discussion	Accounting for a partner's withdrawal from	Prepare accounting entries related to the partner's exit.	4	7

		Partnership Company			
Home Workout	Questions and Answers	Accounting for the liquidation of the company Solidarity.	Prepare accounts related to the liquidation of assets and payment of liabilities.	4	8
Home Workout	Active participation in Discussion and exchange of ideas	Solutions to Questions and Exercises	Analyze the various accounting positions in joint venture companies.	4	9
Home Workout	Active participation in Discussion and exchange of ideas	Accounting for the capital formation of the joint stock company	Prepare incorporation restrictions for the issuance of shares to the founders.	4	10
Homework	Questions and Answers	Accounting for the receipt of unreceived installments from shareholders and processing Inability to pay.	Record the collection of the remaining installments on the shareholders.	4	11
Practical Exercise	Active participation in Discussion and exchange of ideas	The financial statements of the joint stock company and distribution of dividends to shareholders.	Prepare the income statement, the statement of financial position, and the statement of changes in shareholders' equity.	4	12
Home Workout	Questions and Answers	Accounting for the liquidation of the \$100 shareholder.	Explanation of the reasons for liquidation (bankruptcy, Expiration of Term, Administrative Decision)	4	13
Home Workout	Discussion + PowerPoint Presentation	Bond Issuance Accounting	Definition and types of bonds (fixed-rate, interest-free, convertible)	4	14
Home Workout	Questions and Answers	Solutions to Questions and Exercises	Practical exercises on: issue shares, collect installments, distribute dividends, issue bonds, and liquidate the company.	4	15
<p style="text-align: center;">• Course Evaluation</p> <ul style="list-style-type: none"> • : Enable the student to prepare, process and interpret accounting data in a corporate environment. • Develop their analytical thinking and financial decision-making skills. • Qualify him to understand the financial and legal structure of companies and how to deal with the changes that occur in them. 					11
<p style="text-align: center;">Learning and Teaching Resources</p> <p style="text-align: center;">Corporate Accounting & Advanced Topics / Financial Accounting Dr. Bushra Al-Mashhadani</p> <div style="text-align: center;">   </div> <p style="text-align: center;">Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed</p>					12
				References Home	
				Supporting References (Journals and Reports)	
				Electronic References	
				Head of Department Name	
				Signed	
2024/10/1				Date	