

# Course Description Form Intermediate Accounting 1

<b>1. Course Name:</b>	
<b>Intermediate Accounting 1</b>	
<b>2. Course Code:</b>	
<b>WBA-21-06</b>	
<b>3. Semester/Year:</b>	
<b>The first course</b>	
<b>4. Date of preparation of this description:</b>	
<b>1/10/2024</b>	
<b>5. Available Forms of Attendance:</b>	
<b>Physical + electronic (when needed)</b>	
<b>6. Number of Hours (Total) / Number of Units (Total):</b>	
<b>3 Hours / 3 Units</b>	
<b>7. Course Administrator Name</b>	
<b>Name: Eng. Ayat Saleh Hussein Ali</b> Email: <a href="mailto:ayat.saleh@uowa.edu.iq">ayat.saleh@uowa.edu.iq</a>	
<b>8. Course Objectives</b>	
<ul style="list-style-type: none"> <li>✓ Providing the student with an in-depth understanding of accounting concepts and principles and applying them in the processing of financial operations.</li> <li>✓ Enable the student to prepare the basic financial statements in accordance with accounting standards.</li> <li>✓ Develop the ability to analyze and present accounting information to be used in administrative and financial decision-making.</li> <li>✓ Introduce the student to the treatment of advanced accounting problems such as fixed assets, inventory, and revenue.</li> <li>✓ Enhancing the student's skills in using modern accounting methods in accordance with the business environment.</li> </ul>	<p style="color: red; font-size: 1.2em;">Course Objectives</p>

✓ Preparing the student for the advanced stage of accounting studies and linking the theoretical aspect with the practical application					
<b>9. Teaching and Learning Strategies</b>					
<ul style="list-style-type: none"> <li>✓ Interactive lectures to explain the basic concepts.</li> <li>✓ Solving classroom exercises to enhance the practical aspect.</li> <li>✓ Group discussions to develop critical thinking.</li> <li>✓ Individual and group duties to strengthen application skills.</li> <li>✓ Use modern educational aids such as demonstrations</li> </ul>					<b>Strategy</b>
<b>10. Course Structure</b>					
Evaluation Method	Learning Method	Name of Unit or Topic	Required Learning Outcomes	Hours	Week
Oral questions	Lecture + Discussion	Conceptual Framework for Financial Accounting	Learn about the concept	3	<b>1</b>
Short Test	Lecture + Participation	Basic Objectives and Basic Concepts of Financial Accounting	Knowing the goals and tasks	3	<b>2</b>
Short Report	Lecture + Discussion	Basic Characteristics and Reinforcement Properties as well as Essential Elements	Clarification of characteristics	3	<b>3</b>
duty	Lecture	Accounting Assumptions and Principles	Understanding Assumptions and Principles	3	<b>4</b>
Short Test	Lecture + Question	Monetary Settlements	Recognize cash settlements	3	<b>5</b>
duty	Lecture + Practical Examples	Adjustment Entries Counter for Expenses (Prepaid and Paid)	Practically clarifying prepaid expenses	3	<b>6</b>
Share	Lecture + Practical	Setting up adjustment	Clarification of Revenue Accrued in	3	<b>7</b>

	Examples	entries for (accrued) revenue	Practice		
duty	Lecture + Practical Cases	Setting up adjustment entries for revenue received in advance	Practical clarification of revenue received in advance	3	<b>8</b>
examination	Attendance exam	First Month Exam	Exam	3	<b>9</b>
duty	Lecture + Case Study	Final Accounts	Clarification of the final accounts	3	<b>10</b>
Short Test	Lecture + Exercise	Trading Account	Clarification of the trading account	3	<b>11</b>
duty	Lecture + Exercise	Profit & Loss Account	Profit and Loss Account Clarification	3	<b>12</b>
duty	Lecture + Exercise	Balance sheet preparation	Absorbing the preparation of the balance sheet	3	<b>13</b>
Second Month Exam	Came	Second Month Exam	Second Month Test	3	<b>14</b>
Final exam	Writing / Attendance	Final Exam	Final test	3	<b>15</b>

## 11. Course Evaluation

**Distribute 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

I. Class preparation and participation: 5 marks

II. Short Tests: 10 Marks

III. Reports and Assignments: 10 Marks

IV. Monthly Test: 30

V. Final Exam: 50

**VI. Total = 100 Marks**

## 12. Learning and Teaching Resources

Prof. Dr. Talal Mohamed Ali Al-Jijawi (Intermediate Financial Accounting)	<b>Required Textbooks</b>
Prof. Dr. Talal Mohamed Ali Al-Jijawi (Intermediate Financial Accounting)	<b>Key references</b>
Intermediate Financial Accounting: Radwan Mohammed Al-Anati, Intermediate Accounting: Munir Shaker Mohamed	<b>Recommended books and references</b>
Journals and scientific research on intermediate accounting	<b>Electronic References, Websites</b>