

## Course Description Form Intermediate Accounting2

<b>1. Course Name:</b>	
Intermediate Accounting2	
<b>2. Course Code:</b>	
WBA-22-06	
<b>3. Semester/Year:</b>	
The first course	
<b>4. Date of preparation of this description:</b>	
1/10/2024	
<b>5. Available Forms of Attendance:</b>	
Physical + electronic (when needed)	
<b>6. Number of Hours (Total) / Number of Units (Total):</b>	
3 Hours / 3 Units	
<b>7. Course Administrator Name</b>	
Name: Eng. Ayat Saleh Hussein Ali 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>✓ Enable the student to understand the accounting treatments of securities and their accounting applications.</li> <li>✓ Definition of Debtors (Accounts Receivable) and their Divisions and Classification of Debts.</li> <li>✓ Clarification of the preparation of the analytical inventory and the accounting treatments for each type of previous debt.</li> <li>✓ The student acquires the skill of calculating the reconciliation of the bank statement.</li> <li>✓ Develop the student's ability to analyze and interpret financial results accurately.</li> </ul>	<h3>Course Objectives</h3>

✓ Preparing the student to move to advanced accounting topics and linking the theoretical side with the applied					
<b>9. Teaching and Learning Strategies</b>					
<ul style="list-style-type: none"> <li>✓ Explanatory lectures to explain theoretical concepts.</li> <li>✓ Resolve practical issues around equity and obligations.</li> <li>✓ Class discussions to clarify revenue and expense handlers.</li> <li>✓ Practical duties to promote individual and collective comprehension.</li> <li>✓ Presentations to link theory with practice</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	Investments in Securities	Learn about investments	3	<b>1</b>
Short Test	Lecture + Participation	Reasons for Investing in Securities and Types of Investments	Knowing the causes	3	<b>2</b>
Short Report	Lecture + Discussion	Advantages of long-term financial investments and the difference between stocks and bonds	Clarification of Features	3	<b>3</b>
duty	Lecture	Accounting Treatments for Short-Term Investments such as Stocks	Clarification of Treatments	3	<b>4</b>
Short Test	Lecture	Commercial Papers	Identifying Commercial Papers	3	<b>5</b>
duty	Lecture + Oral Examples	Commercial Papers Categories and Procedures for Receiving Papers	Clarification of Commercial Paper Categories	3	<b>6</b>
Share	Lecture + Theoretical Examples	Difference Between Securities and Commercial Securities	Explaining the difference	3	<b>7</b>

duty	Lecture + Practical Cases	Accounting Treatments for Commercial Papers	Clarification of accounting treatments	3	<b>8</b>
examination	Attendance exam	First Month Exam	Exam	3	<b>9</b>
duty	Lecture + Case Study	Bank statement matching	Clarification of the conformity of the bank statement	3	<b>10</b>
Short Test	Lecture + Exercise	Preparing a bank conformity statement	Clarification of the preparation of the bank conformity statement	3	<b>11</b>
duty	Lecture + Exercise	Debtors (accounts receivable), their divisions and the classification of debts	Clarification of debtors	3	<b>12</b>
duty	Lecture + Exercise	Preparing an analytical inventory and performing accounting treatments for each type of previous debt	Ingestion of Analytical Inventory	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>