

**University: Kufa**  
**College: Administration and Economics**  
**Department: Financial and Banking Sciences**  
**The first stage**  
**Name of the lecturer: Maher Najji Ali**  
**Scientific title: teacher**



The Republic of Iraq  
 Ministry of Higher Education and Scientific Research  
 Scientific supervision and evaluation device

Academic program for the Department of Finance 2019-2020

### Course description:

Prepare Established Accounting Finance2The basis from which the student begins to learn accounting concepts and procedures, their applications, and the financial terminology used in the cost of business, through which the student can Analyzing, measuring, recording, and classifying financial transactions and preparing financial statements based on the double-entry system

Faculty of Administration and Economics	Educational institution -1
Department of Banking and Financial Sciences	scientific department -2
Financial Accounting 2	Course name -3
Attend a practical laboratory lecture	Available attendance -4 forms
The first course	Semester/year -5
three hours	Total number of study -6 hours
14/5/2020	The date this description -7 was prepared
	Course objectives: -8

Aim toThe course aims to introduce the student to the principles of financial accounting by shedding light on the conceptual framework and explaining the foundations, methods, and rules for recording transactions and preparing statements. FinanceDisclosure of accounting information for the purpose of making administrative decisions by the beneficiaries

9- Learning outcomes, teaching and evaluation methods

Cognitive objectives: -أ

<p>Developing student skills related to the following:</p> <p>Recording financial transactions .1</p> <p>Posting financial transactions and account balances .2</p> <p>Preparing the trial balance .3</p> <p>Preparing financial statements .4</p>
<p>Teaching and learning methods:</p>
<p>Lectures -</p> <p>Discussion panels -</p> <p>Reports -</p> <p>Other -</p>
<p>Evaluation methods</p>
<p>Written exams -</p> <p>Oral exams -</p> <p>Assignments assigned to students outside the classroom -</p> <p>Other -</p>
<p>Emotional and value goals -</p> <p>C1- The logical sequence of ideas</p> <p>C2- Objectivity in discussions</p> <p>C3- Logical/conceptual analysis</p> <p>C4- Brainstorming</p> <p>C5-Other</p>
<p>Teaching and learning methods: -</p>
<p>Lectures -</p> <p>Intellectual questions and discussions -</p>
<p>Evaluation methods</p>
<p>Oral questions -</p> <p>Asking practical questions about reality and observing the intellectual answers of each student -</p>
<p>General and qualifying transferable skills (other skills related to employability and personal development) -</p> <p>D1- Dealing with accounting records -</p> <p>D2- Viewing a copy of the general daily record -</p> <p>D3- View the professor's record -</p> <p>D4- Dealing with the trial balance -</p> <p>D5- View the published financial statements of companies -</p>

Course structure -					
Evaluation method	Teaching method	Name of the unit/topic	Required learning outcomes	hours	the week
I mentioned previously	A theoretical and practical lecture	Accounting for accounts receivable(Debtors - notes receivable)	High knowledge	3	.1
I mentioned previously	A theoretical and practical lecture	Accounting for accounts payable(Creditors notes payable)	High knowledge	3	.2
I mentioned previously	A theoretical and practical lecture	Accounting for non-current assets(Extinction buy)	High knowledge	3	.3
I mentioned previously	A theoretical and practical lecture	Accounting for non-current assets(Exchange sale)	High knowledge	3	.4
I mentioned previously	A theoretical and practical lecture	Accounting for salaries and wages	High knowledge	3	.5
I mentioned previously	A theoretical and practical lecture	the first exam	High knowledge	3	.6
I mentioned previously	A theoretical and practical lecture	Accounting for prepaid and accrued expenses	High knowledge	3	.7
I mentioned previously	A theoretical and practical lecture	Accounting for revenues received in advance and accrued	High knowledge	3	.8
I mentioned previously	A theoretical and practical lecture	Accounting for other liabilities	High knowledge	3	.9
I mentioned previously	A theoretical and practical lecture	Second exam	High knowledge	3	.10
I mentioned previously	A theoretical and practical lecture	Accounting errors and their correction	High knowledge	3	.11
I mentioned previously	A theoretical and practical lecture	Accounting errors and their correction	High knowledge	3	.12
I mentioned previously	A theoretical and practical lecture	Preparing the adjusted reference balance	High knowledge	3	.13
I mentioned previously	A theoretical and practical lecture	Financial Statements(income list)	High knowledge	3	.14

<b>I mentioned previously</b>	<b>A theoretical and practical lecture</b>	<b>Financial Statements(QFinancial position inspectors)</b>	<b>High knowledge</b>	<b>3</b>	<b>.15</b>
<b>I mentioned previously</b>	<b>A theoretical and practical lecture</b>	<b>final exam</b>	<b>High knowledge</b>	<b>3</b>	<b>.16</b>

Approved sources:

Basics of Accounting Knowledge, Talal Al-Jajawi, Rayan -1

Naoum and others, 2007

Principles of Financial Accounting (A Contemporary View), -2

Saud Jayed Mashkoor, 2013