



SYLLABUS: <COURSE TITLE, NUMBER>

<Warith AL Anbyaa University>, Administration and Economics college, The second phase <Semester two>, <year 2018- 2019>

INSTRUCTOR: NIDHAL-A.Y. ALMALIKI

Phone: 0780125199

Hours: 2

Office:

Web:

Email: Nidhal.almaliki@uowa.edu.iq

COURSE OVERVIEW

In the intermediate accounting, we complete what the student learned in the first stage of the accounting principles in some detail, where we deal with the accounting function by preparing the accounting lists for the industrial, commercial and service establishments. We focus on the quantitative adjustments after preparing the balance of the audit conducted at the end of the financial period, The statement of income, the statement of financial position and the cash flow statement. We also deal in some detail with the budget paragraphs (cash, debtors and receivables, inventory, fixed assets and their derivatives, as well as liabilities such as loans, Accumulated reserves.

GOALS AND OBJECTIVES

The objective of teaching the material to teach the student business administration the importance of accounting in management and how to prepare financial statements and how to benefit from the information provided by accounting in administrative functions (planning, organization, guidance, control, decision-making) as well as feedback.

TEXTS

Intermediate Accounting intermediate, d. Talal Mohammed Ali Aljjawi, 2014

Intermediate Accounting, Hikmat Jawaida Ibrahim, and Ismail Mohamed Ali Taher, 1992

Introduction to Financial Accounting, Youssef Al-Adly, 1986

COURSE REQUIREMENTS

The course grade will be based on the following elements:

EX:-

Points

Monthly exams (two exams)

30

Examinations (3-6 examinations)

6

Attendance in the classroom	4
Class activity (posts + search)	10
Total	50
The end of the course exam	50
The final grade	100

EXPECTATIONS FROM STUDENT

Attend class: attendance is not optional. Keep up on all readings. Bring reading materials to class. Turn in all assignments. Participate in discussions. Be familiar with email and check it regularly. Check the class web site regularly for assignments and updates. Be thoughtful and civil to classmates and the instructor. Please do not eat in class. Turn off phones. Use of electronic devices (including computers) during class must be approved by the instructor.

GENERAL POLICIES

ACADEMIC MISCONDUCT

Cheating in any form compromises your grade and lowers the quality of your diploma. Classmates who cheat may actually lower your grade by inflating grades, etc. Please make a point to read the Student Handbook regulations on academic dishonesty. To clarify, Using someone's work without giving that person proper credit (i.e. properly citing them) or passing other people's works off as your own is considered plagiarism regardless of whether you got the material from a book, the Web or your best friend.

ASSIGNMENT SCHEDULE

WK	DATE	TOPIC	READING	DUE
1	M 2/18	A comprehensive & review of the first course materials and the completion of the exam questions	Comprehensive exercise	M 2/18
2	M 2/25	Approaches to TechnologyFinal accounts in commercial companies Final accounts and financial statements in commercial and service companies First: Final accounts in commercial companies	1 Final accounts in commercial companies	M 2/25
3	M 3/4	The income statement of the trading companies, the financial position of the company	Exercise the financial position of the company	M 3/4
4	M 3/11	Final accounts in service companies	List of revenues and expenses	M 3/11
5	M 3/18	Income statement in service companies	An exercise in the service income statement	M 3/18
6	M 3/25	List of financial position in service companies	Exercise on the list of financial position in the service	M 3/25
7	M 4/1	Working Sheets and Quotations	Exercise on work sheet	M 4/1
8	M 4/8	Exam the first month and solve the questions	Methods of preparing bank disclosure	M 4/8
9	M 4/15	Cash - Identification of bank account reconciliation	Exercises for matching bank disclosure	M 4/15
10	M 4/22	Identification of bank account reconciliation	Exercise on cash flow detection	M 4/22
11	M 4/29	Cash Flow Statement and Methods of Preparation	I am debt - ways to write off bad debts and collect	M 4/29
12	M 5/6	Accounting for debtors - Defining and disclosing debtors in disclosures - Types of debts - Methods of writing off bad debts and collecting them.	Accounting treatment of doubtful debts	M 5/6
13	M 5/13	Doubtful debts, methods of estimation, accounting treatment.	Methods of preparing bank disclosure	M 5/13
14	M 5/20	Exam the second month and solve the questions.		M 5/20
15	5/27	Discussion of students' research		5/27