

## Course description form

### Course description

The Financial Accounting Principles 2 course is the basis through which the student becomes acquainted with the most important accounting principles, concepts and procedures and their applications, as well as the financial terminology used through which the student can analyze, classify and record financial transactions in the relevant accounting records and prepare financial statements that benefit internal and external users by relying on the system. Double entry

Anbiya (peace be upon -University of Warith al him)/ College of Administration and Economics	1. Educational institution
Economics of oil and gas	2. department Scientific center/
Accounting principles 2	3. Course name/code
theoretical and practical -My presence	4. Available attendance forms
Second semester / 2024	5. Semester/year
hours 60	6. Number of study hours (total)
2024/26/4	7. Date this description was prepared

### 8. Course objectives

Introducing the student to fixed assets and the accounting treatment for each of their .off, and their disappearance-purchase, disposal during sale, replacement, write the student how to deal with commercial papers mathematically, including Teaching . and dealing with their rejection , promissory notes , incoming and outgoing checks .Training the student on how to make adjustments for expenses .Training the student on how to conduct revenue adjustments .to auxiliary financial records Introducing the student .correct accounting errors and make the necessary entries the student to Enabling Preparing the trial balance using both him Defining the student and empowering .totals and balances methods. Then prepare the final accounts

Statement of financial position Prepared by him Defining the student and empowering

trading ,Final accounts Prepared by him Defining the student and empowering  
.account, profit and loss account

Introducing the student to revenue expenditures and capital expenditures, how to  
.classify them and distinguish between them

Enriching the student practically with detailed exercises for all the academic  
.vocabulary above

## **10. and teaching, learning and evaluation methods outcomes Course**

### **objectives Cognitive -A**

internal Teaching the student financial accounting systems that provide -A1  
and external parties with information

. decisions Appropriate appropriateness that enables it to take

to Teaching the student the basics of financial accounting and how -A2

them record and financial transactions establish daily entries for

general ledger Then they are transferred to the In the general daily record

. and their balance is recorded ledgers-and sub

a trial balance and make the necessary to prepare Train the student -A3

and so on correct errors to adjustment entries

then The adjusted trial balance and finally recording the Preparation

. e final accountsclosing entries to prepare th

at the end of the Introducing the student to how to prepare final accounts -A4

.And draw conclusions from them Finance period

### **the course of objectives skills The - B**

Teaching the student financial accounting, which provides the various - B1  
enables them that parties with appropriate information

. Of making decisions

Developing the student's skill on how to organize accounting registration - B2

documents in a proper manner and register in

.the public Journal log

Developing the student's ability to deal with accounting records and - B3

.register in them

tudent's skill in preparing financial statements and Developing the s -B4

.extracting results from them

### **Teaching and learning methods**

1. .Theoretical lectures
2. .Presenting external illustrative methods, including examples from real life
3. Practical application to the processes of organizing registration documents, recording in the daily register, transferring to the general ledger and the ledgers, and preparing the trial balance and final accounts-relevant sub
4. .Daily tests

### 11. Course structure

6. intellectual questions Asking

Evaluation method	Teaching method	/Name of the unit topic	Required learning outcomes	hours	the week
1. .Written tests	1. .Lectures	Monthly and end			
2. .Discussions and participation in the classroom for a					
3. .Daily written tests					
4. .Ensure attendance					
Oral questions and quick tests	Theoretical lecture, seminars and practical exercises	fixed assets Purchase of fixed assets Dispensing with fixed assets by selling, replacing and writing off	A1 Understanding the	4	C1 -C2
Oral questions and quick tests	Theoretical lecture, seminars and practical exercises	Exercises on fixed assets and their depreciation	enabling the student - C3 A1 4 C	4	2
Oral questions (employment)	Theoretical lecture and practical exercises	Commercial papers incoming and outgoing checks	al and qualifying transferable skills - D A1	4	3
Oral questions and quick tests	Theoretical lecture and solving exercises	prepare accounting tables and final accounts to include bills of exchange (paid and notes and -receivable) methods of disposing of notes receivable	A2	4	4
Oral questions and quick tests	Theoretical lecture and practical exercises	Commercial papers Rejection of commercial papers on exercises And commercial papers	A2	4	5
A written test	A written test	First test	A2	4	6

Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	adjustments Registration Settlement entries for expenses and exercises on adjustment entries for expenses	B2	4	7
Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	Constraint adjustments Adjustment entries for exercises and revenues on adjustment entries for revenues	B2	4	8
Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	Correct mistakes In a long way And the shortcut method	B2	4	9
Oral questions, quick tests, ,homework and quick tests	Theoretical lecture and solution of practical exercises	Correct mistakes Error correction exercises	B2	4	10
Oral questions and quick tests	Lectures and panel discussions	records Help	B3	4	11
Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	Trial Balance The totals method and the balances method	B4	4	12
Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	Final Accounts For trading account And calculate profits and losses	B4	4	13
Oral questions, quick tests, and homework	Theoretical lecture and practical exercises	Statement of financial position Comprehensive review and exercises of the above topics	B4	4	14
A written test	A written test	Second test		4	15



<ul style="list-style-type: none"> <li>- Principles of Financial Accounting: A Contemporary View, Professor Dr. Saud Jayed Mashkooor and others, first edition .2013</li> </ul>	<p>Required prescribed books -1</p>
<ul style="list-style-type: none"> <li>- Principles of Accounting, Summaries by Schum Easy, Dr. Joel Lerner and Dr. .James Machin</li> <li>- Principles of Accounting, Kiso, Weygant and Camille</li> </ul>	<p>(Main references (sources -2</p>
<ul style="list-style-type: none"> <li>- Working in groups to facilitate the year -concept of accounting for first .students</li> </ul>	<p>Recommended books and scientific journals, ) references ( ...,reports</p>
<ul style="list-style-type: none"> <li>- YouTube</li> </ul>	<p>Electronic references, -B ...Internet sites</p>

### **13. Course development plan**

1. Introducing everything that is new and appropriate to the cognitive and .educational level of students
2. Preparing a plan by the scientific department to update the vocabulary of .academic subjects
3. .Using foreign sources

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