

Course Description Form – Intermediate Accounting 1

1. Course Title: :	
Intermediate Accounting 1	
2. Course Code	
EOG 2104	
2 Semester / Year	
First Course	
3. Date of Preparing This Description:	
2025/9/2	
4. Modes of Attendance:	
In-person + Online (when needed)	
5. Total Contact Hours / Units:	
2 Hours / 2 Units	
6. Course Instructor:	
Msc . Ahmed Yas Khudayr Hanun Email: ahmed.yas@uowa.edu.iq Dr. Alaa Mahdi Reda Email:	
7. Course Objectives	
<p>1.Evaluating and Interpreting the Conceptual Framework of Accounting.</p> <p>2.Enabling students to understand and apply the tools of the accounting conceptual framework.</p> <p>3.Expanding students’ knowledge of how to implement accounting treatments through journal entries.</p> <p>4.Applying the scientific approach to solving accounting problems.</p>	<p>Course Objectives</p>

8. Teaching and Learning Strategies

- ✓ Definition of Accounting and the Role of Accounting Information in Decision-Making.
- ✓ Final Accounts in Commercial and Industrial Enterprises.
- ✓ Adjusting Entries.
- ✓ Cash Accounts.
- ✓ Short-Term and Long-Term Investments.

strategy

9. Course Structure

Assessment Method	Teaching Method	Outcomes Unit / Topic	Intended Learning	Hours	Week
Lecture + Discussion	Lecture + Discussion	The Conceptual Framework of Intermediate Accounting	To define the concept and objectives of the accounting conceptual framework.	2	1
Quiz	Lecture + Participation	Final Accounts in Commercial Enterprises	To identify the types of final accounts in commercial enterprises.	2	2
Short Report	Lecture + Applied Examples	Income Statement and Statement of Financial Position in Commercial Enterprises	To prepare the income statement for commercial enterprises accurately.	2	3
Assignment	Lecture + Practical Analysis	Final Accounts in Industrial Enterprises	To prepare the trading account and profit and loss account for industrial enterprises	2	4
Quiz	Lecture + Training	Income Statement and Statement of Financial Position in Industrial Enterprises	To prepare the income statement for industrial enterprises using the appropriate accounting approach.	2	5
Assignment	Lecture + Training	Accounting Worksheets and Adjusting Entries	To explain the concept and importance of accounting worksheets.	2	6
Participation	Lecture + Discussion	Adjustment of Expenses and Revenues	To distinguish between prepaid and	2	7

			accrued expenses and revenues.		
Participation	Lecture + Practical Cases	Cash – Bank Reconciliation Statement – Bank Overdraft	To prepare a bank reconciliation statement using the correct accounting method.	2	8
Assignment	Lecture + Table Analysis	Cash Count and Treatment of Cash Discrepancies	To apply the procedures of cash count and cash verification.	2	9
Short Report	Lecture + Case Study	Short-term Investments – Purchase of Shares and Recognition at Cost	To account for the sale of shares in accordance with accounting principles.	2	10
Quiz	Lecture + Practical Training	Sale of Shares and Transfer to Long-term Investments	To define short-term investments.	2	11
Report	Lecture + Exercise	Valuation of Short-term Investments – Comprehensive Evaluation of the Investment Portfolio	To explain the bases for valuing short-term investments.	2	12
Assignment	Lecture + Discussion	Accounts Receivable: Concept, Nature, Presentation in Financial Statements, and Treatment of Bad Debts	To define accounts receivable and explain their nature	2	13
Class Participation	Review + Exercises	Establishment of the Allowance for Doubtful Accounts	To explain the concept and significance of the allowance for doubtful accounts.	2	14
Assignment	Lecture + Discussion	Increase and Decrease in the Allowance and Its Accounting Treatment When a Previous Balance Exists	To account for the increase or decrease in the allowance for doubtful accounts.	2	15

10. Course Evaluation

- **Grades out of 100 distributed as follows:**
 - أ. Daily quizzes & assessments: 10 points
 - ب. Homework: 10 points
 - ج. Discussions: 10 points
 - د. Reports: 10 points
 - ه. Midterm exam: 10 points
 - و. Final exam: 50 points
 - ز. Total = 100 points

11. Learning Resources	
-Prof. Talal Mohammed Al-Jajawi – Intermediate Accounting -Intermediate Accounting – Donald Kieso – 2022	Prescribed Textbook
-Prof. Talal Mohammed Al-Jajawi – Intermediate Accounting -Intermediate Accounting – Donald Kieso – 2022	Main References
Prof. Talal Mohammed Al-Jajawi – Intermediate Accounting	Recommended Supplementary Sources
Academic journals and research papers related to Fundamentals / Intermediate Accounting.	Electronic References