

<p>Course Description</p> <p>The course is taught in Arabic. This description provides a concise summary of the main characteristics of the course and the expected learning outcomes that students should achieve, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the program description.</p>
<p>Educational Institution College of Administration and Economics / University of Warith Al-Anbiyaa (PBUH)</p>
<p>Academic Department / Center Economics of Oil and Gas</p>
<p>Course Name / Code Corporate Accounting</p>
<p>Modes of Attendance Available Face-to-face attendance in the classroom</p>
<p>Semester / Year Academic Year 2025-2026</p>
<p>Total Study Hours 45 theoretical hours</p>
<p>Date of Preparing this Description 2 / 9 / 2025</p>
<p>Course Objectives</p> <ol style="list-style-type: none"> 1. Helping students acquire the necessary experience in corporate accounting through identifying the characteristics of companies of both types: partnerships and corporations, and providing this experience to the community, both individuals and institutions. 2. Striving to introduce students to what is new in the field of corporate accounting by understanding the mechanism of capital formation and the distribution of profits and losses. 3. Developing students' accounting skills in corporate accounting through daily and detailed explanation.
<p>Course Learning Outcomes, Teaching and Learning Methods, and Assessment</p> <p>A. Knowledge Objectives:</p> <ul style="list-style-type: none"> - Identify the concept of companies and their different types - Understand the process of capital formation in partnerships - Learn the methods of distributing profits and losses in partnerships - Understand the methods of liquidating partnerships - Understand the process of capital formation in corporations - Accounting knowledge of the process of distributing profits and losses in corporations <p>B. Skill Objectives Specific to the Course:</p> <p>B1 – Skill of learning accounting entries related to establishing companies of all types B2 – Skill of learning how to record entries for distributing profits and losses among partners in company records B3 – Skill of learning the process of subscription in shares of corporations B4 – Skill of learning the issuance of bonds, both long-term and short-term, by companies</p>
<p>Teaching and Learning Methods</p> <ul style="list-style-type: none"> - Classroom lectures

<ul style="list-style-type: none"> - Presentations - Discussions inside classrooms - Case study (examples of Iraqi companies)
<p>Assessment Methods</p> <ul style="list-style-type: none"> - Daily exams (quizzes) - Monthly exams - Participation in classroom discussions - Weekly assignments
<p>Course Structure (Syllabus Outline)</p> <p>Week – Hours – Required Learning Outcomes – Unit/Topic Name – Teaching Method – Assessment Method</p> <p>1 – 3 – Concept of companies – Partnerships – Lecture – Daily</p> <p>2 – 3 – Understanding accounting treatments related to capital formation – Accounting treatments related to capital formation in partnerships – Lecture – Daily</p> <p>3 – 3 – Understanding accounting treatments related to distribution of profits and losses in partnerships – Accounting treatments related to distribution of profits and losses among partners – Lecture – Daily</p> <p>4 – 3 – Understanding accounting treatments related to admission of partners – Accounting treatments related to admitting a new partner into the partnership – Lecture – Daily</p> <p>5 – 3 – Understanding accounting treatments related to withdrawal of a partner – Accounting treatments related to withdrawal of a partner from the partnership – Exam – Exam</p> <p>6 – 3 – Concept of corporations – Accounting in corporations – Lecture – Daily</p> <p>7 – 3 – Concept of accounting treatments for establishing corporations – Accounting treatments for establishing corporations – Lecture – Daily</p> <p>8 – 3 – Concept of subscription in private corporations – Accounting treatments for subscription in private corporations – Lecture – Daily</p> <p>9 – 3 – Concept of subscription in mixed corporations – Accounting treatments for subscription in mixed corporations – Exam – Exam</p> <p>10 – 3 – Concept of subscription in private and mixed corporations – Accounting treatments in case of an increase in subscription in private and mixed corporations – Lecture – Daily</p> <p>11 – 3 – Concept of bond issuance – Accounting for issuing bonds – Lecture – Daily</p> <p>12 – 3 – Concept of bond issuance – Accounting treatments related to issuing bond contracts – Lecture – Daily</p> <p>13 – 3 – Concept of the straight-line method – Accounting treatments of the straight-line method – Lecture – Daily</p> <p>14 – 3 – Concept of the present value (effective) method – Accounting treatments of the present value or effective method – Lecture – Daily</p> <p>15 – 3 – Exam – Exam – Exam – Exam</p>
<p>Infrastructure</p> <p>1. Required textbooks: Not specified</p> <p>2. Main references (sources):</p> <p>Al-Mashhadani, Bushra Najm Abdullah, Corporate Accounting and Advanced Topics in Financial Accounting within the IFRSs Framework, 3rd edition, 2024.</p> <p>Recommended books and references: Corporate Accounting book</p> <p>Electronic references and internet websites: YouTube channel link provided in the original document</p>
<p>Course Development Plan</p>

Continuous updating of the course according to the latest reliable foreign and Arabic sources in order to keep pace with the latest global developments in the field of corporate accounting.

Course Instructor: Asst. Lecturer Fawziya Hussein Aboud / University of Warith Al-Anbiyaa (PBUH) / Department of Oil and Gas Economics 2025-2026