

Ministry of Higher Education and Scientific Research
Scientific Supervision and Evaluation
Department of Quality Assurance and Academic Accreditation



Course Description
of... Intermediate
Accounting2
Academic Year 2025-2026

2025

Course Description Template

1. Course Name					
Intermediate Accounting 2					
2. Course Code					
3. Semester / Year					
Second					
4. Date of preparation of this description					
1\10\2025					
5. Available Forms of Attendance					
Classrooms					
6. Number of Hours					
75 Hours					
7. Course Administrator Name					
Name : assist. Lecturer: Ahmed Khaled Mujbal Email :					
8. Course Objectives					
<ul style="list-style-type: none"> - Familiarity with the relevant International Accounting Standards for Assets and the latest amendments thereto. 			<ul style="list-style-type: none"> - Deepen students' understanding of the concept of current and non-current assets. - The student learns and acquires experience in the field of accounting measurement and disclosure of assets in financial statements and focuses on related accounting problems. 		
9. Teaching and Learning Strategies					
Feedback	Use of technology	Case Studies		Teamwork and class discussions	Interactive Lectures
10. Course Structure					
Evaluation Method	Learning Method	Name of Unit or Topic	Required Learning Outcomes	Hours	The week
Exams	Lectures	Chapter One: Commodity Inventory	Definition, nature, and display of commodity inventory in the financial statements of commercial and	5	1

			industrial companies.		
Exams	Lectures	Chapter One: Commodity Inventory	Recording accounting entries under the Periodic Inventory and Continuous Inventory System Methods of Evaluating Commodity Inventory	5	2
Exams	Lectures	Chapter One: Commodity Inventory	Methods of Evaluating Commodity Inventory	5	3
Exams	Lectures	Chapter Two: Financial Investments	Concept of Investments, Types of Securities	5	4
Exams	Lectures	Chapter Two: Financial Investments	Investments in debt securities (Bonds)	5	5
Exams	Lectures	Chapter Two: Financial Investments	Investments in Title Deeds (Stocks)	5	6
Exams	Lectures	Chapter Two: Financial Investments	Evaluating the investment portfolio at the end of the period and disclosing it in the financial statements.	5	7
Exams	Lectures	examination	First Monthly Exam Solving exam questions	5	8
Exams	Lectures	Chapter Three: Fixed assets and their extinctions	Definition of fixed assets Characteristics Methods of acquisition of fixed assets	5	9
Exams	Lectures	Chapter Three: Fixed assets and their extinctions	Methods of Destruction of Fixed Assets	5	10
Exams	Lectures	Chapter Three: Fixed assets and their extinctions	Methods of dispensing with fixed assets	5	11
Exams	Lectures	Chapter Four: Intangible assets	Definition of Intangible Assets Ways to get it Types and extinguishing	5	12
Exams	Lectures	Chapter Four: Intangible assets	Accounting treatment of intangible assets	5	13
Exams	Lectures	Chapter Five: Current liabilities	Definition of Current Liabilities Types of Current Liabilities	5	14
Exams	Lectures	examination	Second Monthly Exam Solving Exam Questions	5	15

11. Course Evaluation	
Distribution of a score of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports... etc	
12. Learning and Teaching Resources	
No	Required Textbooks
Financial Accounting Book (Intermediate) According to International Financial Reporting Standards - Authors: Prof. Dr. Talal Al-Jajawi Assoc. Prof. Dr. Haider Ali Al-Masoudi Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield	Recommended Books and References