

## Course Description Form

1. Course Name:					
Financial Accounting					
2. Course Code:					
3. Semester / Year:					
Second semester 2024-2025					
4. Description Preparation Date:					
2/2/2025					
5. Available Attendance Forms:					
Full time attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hours per semester					
7. Course administrator's name (mention all, if more than one name)					
Dr. Imtithal Rasheed Bachai Email: imtithal@coadec.uobaghdad.edu.iq					
8. Course Objectives					
<b>Course Objectives</b>			Acquire the skills of recording and organizing financial transactions for each economic event to know the result of the activity, financial position and cash flow		
9. Teaching and Learning Strategies					
<b>Strategy</b>		<ul style="list-style-type: none"> <li>Lectures</li> <li>Practical guidance</li> <li>Scientific trips.</li> <li>Modern methods: Using visual examples electronically through the data-show device</li> </ul> <p>Various examples and exercises from practical reality.</p>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Acquire knowledge	Introduction to Financial Accounting	A Lecture	Exam
2	2	Acquire knowledge	The Accounting Information System	A Lecture	Exam

			-Adjusting Entries - Types of Adjusting Entries		
3	2	Acquire knowledge	Applications	A Lecture	Exam
4	2	Acquire knowledge	Cash and Receivables RECONCILIATION OF BANK BALANCES	A Lecture	Exam
5	2	Acquire knowledge	Applications	A Lecture	Exam
6	2	Acquire knowledge	Valuation of Inventories: A Cost Basis Approach	A Lecture	Exam
7	2	Acquire knowledge	Applications	A Lecture	Exam
8	2	Acquire knowledge	First exam	A Lecture	Exam
9	2	Acquire knowledge	Depreciation, Impairments, and Depletion	A Lecture	Exam
10	2	Acquire knowledge	Income Statement and Related Information	A Lecture	Exam
11	2	Acquire knowledge	Applications	A Lecture	Exam
12	2	Acquire knowledge	INVESTMENTS IN DEBT SECURITIES	A Lecture	Exam
13	2	Acquire knowledge	Balance Sheet and Statement of Cash Flows	A Lecture	Exam
14	2	Acquire knowledge	Applications	A Lecture	Exam
15	2	Acquire knowledge	Second exam	A Lecture	Exam
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc Daily grade and attendance 10 The first exam score is 15 The score for the second exam is 15 Final exam score is 60.					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)					
Recommended books and references (scientific journals, reports...)			INTERMEDIATE ACCOUNTING Donald E. Kieso Jerry J. Weygandt Terry D. Warfield		
Electronic References, Websites			-		