

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

Academic Program Description Form for Colleges and Institutes

**University: Warith Al-Anbiyaa
Faculty: Management and Economics
Scientific Department: Accounting
File Filling Date: 10/2/2026**

Signature:

Head of Department Name:

Date:

Signature:

Scientific Associate Name :

Date:

**Instructor: Assis. Lecturer Muntadher Mohammed Ali Mohsin
Al-Masoudi**

The file has been verified by

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University

Performance Division:

Date:

Signature:

Ratification of the Dean

Course Description Form

Course Description The subject is taught in Arabic

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the programme.

College of Administration and Economics / Warith Al-Anbiya University "AS"	1. Educational institution
Accounting	2. Scientific Department / Center
Fundamentals of Financial Accounting 2	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2025-2026	5. Semester / Year
60 class hours + 30 hours discussions	6. Number of Credit Hours (Total)
10 / 2 / 2026	7. The history of preparation of this description
8. Course Objectives:	

This course aims to achieve the following:

- A. Know how to account for fixed assets and their extinction
- B. Accounting for debtors
- C. Know how to address accounting errors
- D. Inventory adjustments
- E. Know how financial statements work

9. Course Outcomes and Methods of Teaching, Learning and Assessment

A- Knowledge and Understanding:

Teaching the student how to prove financial operations in accounting records down to the preparation of final accounts.

In. Subject-specific skills:

Practical training for the student by presenting the financial statements from the practical reality of a commercial company.

C. Thinking skills:

- 1) The direct way of thinking based on Ask and motivate the student directly In the order and tabulation of ideas based on Lectures delivered In advance.
- 2) The indirect way of thinking based on Ask open-ended questions that require deep thinking or by encouraging the student to self-explore topics of interest to them and move them to the accounting reality.

.D:Evaluation methods

- (1 Written exams (2 exams Daily 10 degrees) (2 homework 10 degrees) (2 class assignments 10 marks)
- (2 Preparing a report on one of the accounting topics (10 marks)
- 3) Midterm exam (10 marks)
- 4) Final exam (50 marks)

Teaching and learning methods

1. Giving lectures, dialogue with students and discussing them directly.
2. Focus on students' participation in the lecture by asking questions.
3. Adopting homework, classroom and daily tests to solve various problems.

Evaluation methods

- 1- Oral questions and class participations.
- 2- Practical tests.
- 3- Daily, quarterly and final exams.

1) Infrastructure

There are no textbooks

A) Required textbooks

B) Main references (sources)

1. Al-Jajawi et al., "Fundamentals of Accounting Knowledge", Dar Al-Yazuri Scientific for Publishing and Distribution, Arabic Edition, 2009.

1) Recommended books and references

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2) Electronic references, websites.....

2) Course Structure

Evaluation method	Method of education	Subject / Chapter	Required Learning Outcomes	Hours	Week
daily	Lecture	Learn about the methods of buying and selling fixed assets	Learn about the methods of buying and selling fixed assets	6	1
daily	Lecture	Replacement of fixed assets	Replacement of fixed assets	6	2
daily	Lecture	Addressing the concept of extinction and calculation by the straight-line method	Addressing the concept of extinction and calculation by the straight-line method	6	3
daily	Lecture	Calculation of extinction by reducing installment method	Calculation of extinction by reducing installment method	6	4
daily	Test+ Lecture	Daily test and addressing accounting for debtors	Daily test and addressing accounting for debtors	6	5
daily	Lecture	Doubtful and write-off debts	Doubtful and write-off debts	6	6
daily	Lecture	Addressing accounting errors, types and causes	Addressing accounting errors, types and causes	6	7
daily	Lecture	Methods of addressing and correcting accounting errors	Methods of addressing and correcting accounting errors	6	8
daily	Lecture	Accounting for prepaid and accrued expenses	Accounting for prepaid and accrued expenses	6	9
daily	Test+ Lecture	Daily testing and accounting for revenues received in advance and due	Daily testing and accounting for revenues received in advance and due	6	10
daily	Lecture	Addressing financial statements	Addressing financial statements	6	11
daily	Lecture	Preparation of the statement of financial position	Preparation of the statement of financial position	6	12
daily	Lecture	Preparation of the income statement	Preparation of the income statement	6	13
examination	examination	Midterm exam	Midterm exam	6	14
examination	examination	Final Exam	Final Exam	6	15

3) Course Development Plan

Systematic review of the course content with updating the educational material in accordance with the latest financial accounting standards. And the adoption of sober foreign sources as well as reliable Arab sources to follow developments in the countries of the world.

Assis. Lecturer Muntadher Mohammed Ali Mohsin Al-Masoudi
Lecturer of Fundamentals of Financial Accounting 2
Warith Al-Anbiya University
College of Administration and Economics / Department of Accounting
2025-2026