Intermediate Accounting

1. Educational Institution / Northern Technical University – Hawija Technica College
2. Scientific Department: Business Administration Technologies
3. /Course Name/Code: Intermediate Accounting 2BMT223
4. Available forms of attendance / Theoretical
5. /Semester/Year – First Semester2025 –2026
6. Number of study hours (30)
7. This description was prepared on1/9/2025
8. Course objectives (general course objectives)
–1 Deepening understanding of accounting concepts –2 Preparing financial statements: Teaching how to prepare and present key ,financial statements such as the income statement, balance sheet –3 Analysis of accounting transactions: Developing skills in analyzing and .recording financial transactions using the double-entry bookkeeping system –4 Preparing inventory adjustments: Teaching how to make accounting adjustments at the end of the financial period to ensure the accuracy of financial

.reports

−5 Identifying contemporary accounting issues: Reviewing recent developments .accounting standards and their impact on financial reports

9. Course outcomes, teaching and learning methods, and assessment

The course outcomes are a set of knowledge, skills, and values that the course .aims to instill in students It provides the learner with a clear idea of what they will be able to do after the course is completed, and helps in designing and evaluating courses. The course outcomes are determined based on the objectives of the academic program to which the course belongs.

Outputs	Teaching and learning methods	Evaluation methods
A. Knowledge A1 − Understanding intermediate accounting .concepts and principles Understanding the accounting for −2 .investments, stocks, and bonds A3 − Knowledge of how to process .specialized accounting operations	The method −1 of delivering lectures Explanation −2 Dialogue and −3 discussion Problems −4 and exercises	−1 Examinations of all kinds Feedback −2 from students Surprise −3 tests Solving −4 problems and exercises
B − Skills B1 − The ability to record accounting entries .for intermediate transactions B2 – Inventory adjustments (stock, accrued .(expenses, deferred revenues	The method −1 of delivering lectures Explanation −2 Dialogue and −3	−1 Examinations of all kinds Feedback −2 from students

B3 – Restrictions on asset depreciation using .the declining balance or straight line method	discussion Problems –4 and exercises	Surprise –3 tests Solving –4 problems and exercises
C– Values A1– Adherence to ethical accounting principles and non–manipulation of financial .data A2– Adherence to accounting standards .when preparing financial reports C3– Maintaining objectivity and impartiality .when analyzing financial transactions	The method –1 of delivering lectures Explanation –2 Dialogue and –3 discussion Problems –4 and exercises	–1 Examinations of all kinds Feedback –2 from students Surprise –3 tests Solving –4 problems and exercises

10. Course structure (theoretical and practical vocabulary)

Week	Hours	Required learning outcomes	Unit/Topic Name	Teaching method	Evaluation Method
2&1	4	Accounting for debtors	–1 The concept of debtors Creating an –2 allowance for doubtful debts Comprehensive –3 examples	+ Practical Theoretical	Tests and discussio n

			Bad debts −4 Dealing with −5 bad debts		
3	4	Accounting for debtors	1. Direct download method 2. Indirect download method 3. Comprehensive examples Processing the allowed discount	+ Practical Theoretical	Tests and reports
4	4	Accounting for debtors	1- Cash discount Comprehensive examples	+ Practical Theoretical	Tests and discussion
5	4	merchandise inventory	1− The concept of merchandise inventory 2− Periodic inventory 3− Continuous inventory Comprehensive examples	+ Practical Theoretical	Tests and reports

6	4	merchandise inventory	1- -First-in, first out(FIFO) 2- What arrives last goes first (LIFO) 3- Comprehensive examples Weighted average	+ Practical Theoretical	Tests and discussion
7	4	merchandise inventory	1- Profit margin on sales Comprehensive examples	+ Practical Theoretical	Tests and reports
9&8	4	long-term investments	1- The concept of long-term investments: bonds 2- Buying bonds 3- Comprehensive examples	+ Practical Theoretical	Tests and discussion
11&10	4	long-term investments	1- Selling bonds 2- Sell the bonds in full before the maturity date Comprehensive examples	+ Practical Theoretical	Tests and reports

13&12	4	Intangible assets	Definition of intangible assets and their types	+ Practical Theoretical	Tests and discussion
15&14	4	Intangible assets	1- Cost of purchasing intangible assets Depletion of intangible assets	+ Practical Theoretical	Tests and reports

11. Curriculum Development Plan

Continuously updating the curriculum to keep pace with labor market developments (Curriculum Update Committee, Scientific Committee) such as

1. Developing curricula that are relevant to the labor market
2. Holding seminars and scientific conferences aimed at updating school curricula
3. Keeping up with scientific developments in the field of specialization

12. Infrastructure

classrooms, laboratories, and workshops	Available
4. Required textbooks	Intermediate Accounting (A • .Contemporary Perspective) by Dr Saud Jaid Mashkour, Dr. Ali Naeem Jassim, and Dr. Nazem Hassan Abdul .Sayed, First Edition 2012

5. Main references (sources)	Financial Accounting (Intermediate Level) According to International .Financial Reporting Standards, by Dr .Talal Mohammed Ali Al-Jajawi and Dr Haider Ali Al-Masoudi, First Arabic Edition 2018
A. Recommended books and references (scientific journals, reports, (.etc	