



Module (Course Syllabus) Catalogue 2023-2024

College/ Institute	Technical College Of Management /Erbil	
Department	Department Of Accounting Techniques	
Module Name	Intermediate Accounting	
Module Code	INA402	
Degree	Technical Diploma <input type="checkbox"/> Bachler <input checked="" type="checkbox"/> High Diploma <input type="checkbox"/> Master <input type="checkbox"/> PhD <input type="checkbox"/>	
Semester	Four	
Qualification	Master Degree in Accounting and financial	
Scientific Title	Assist. Lecturer	
ECTS (Credits)	7	
Module type	Prerequisite <input type="checkbox"/> Core <input checked="" type="checkbox"/> Assist. <input type="checkbox"/>	
Weekly hours	4	
Weekly hours (Theory)	(2)hr Class	(175)Total hrs Workload
Weekly hours (Practical)	(2)hr Class	(175)Total hrs Workload
Number of Weeks	12	
Lecturer (Theory)	Avan Asaad Othman	
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Lecturer (Practical)	Avan Asaad Othman	
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Websites		

Course Book

Course Description	<p>This course expands upon the underlying framework and concepts of Financial Accounting in the context of how accounting fits into the overall business environment of contemporary society. This course is the first in a two-course sequence of Intermediate Accounting. It provides a comprehensive review of the accounting process that was initially discussed in Financial Accounting. Students will study the conceptual basis of accounting. Students will also deepen their understanding of the preparation and understanding of classified financial statements and related information and apply analytical tools in making both business and financial decisions.</p>
Course objectives	<p>Studying intermediate accounting is one of the best investment students can make. Why? Because success in any organization- from the smallest corner to the largest multinational corporation – requires the use of intermediate accounting concepts and practices. Intermediate accounting delves into the more complex, more challenging aspects of accounting practices. It covers topics and accounting situations that go beyond the basics. We also prepare students for the rewards and challenges facing them in the professional financial accounting world both today and tomorrow.</p>
Student's obligation	<p>The obligations throughout the school year for each student is to attend all lectures and required hours, daily activity, daily tests, quarterly exams, and final exams.</p>

Required Learning Materials	Data show and white board.				
Evaluation	Task	Weight (Marks)	Due Week	Relevant Learning Outcome	
	Paper Review				
	Assignments	Homework	10%	3,9,12	Can foster independent learning and responsible character traits.
		Class Activity	2%		Presence or absence in the classroom.
		Report	16%		How to write in an appropriate style for an academic or scientific report.
		Seminar		4,5,6,7,8	The participants engage in the discussion of an academic subject for the aim of gaining a better insight into the subject.
		Essay paper		10	
		Quiz	8% Quiz	6,8	To contribute student motivation and engagement ,andstudents perceive that quizzes support their learning
	Lab.				
	Midterm Exam	24% Mid Term (Theory and practical)		This encourage students toreflect on what you identify as important andto recognize how far they have come during the middle of the semester and semester as a whole.	
	Final Exam	40% final (theory and practical)		Consider asking questions that allow students to demonstrate a range of knowledge and critical thinking skills from basic knowledge and comprehension through application and analysis up to synthesis and evaluation.	
	Total	100%			

Specific learning outcome:	Upon completion of this course students will be able to:- - Identify Depreciation methods. - learn prepare income statement. - learn prepare balance sheet - learn prepare statement of (stockholders equity, retained earning, and owners' equity) and cash flow.	
Course References:	-Key references : 1- Weygandit. Jerry, kimmel. Pual D. and Kieso. Donald intermediate accounting 17th edition, john Wiley and sons. Inc., United States, 2019. 2- Weygandit. Jerry, kimmel. Pual D. and Kieso. Donald intermediate accounting 14th edition, john Wiley and sons. Inc., United States. 3- Horngren ,Harrison, Bamber, Accounting. Annotated instructors Edition 6th edition. -Useful references : 1. Glenn Arnold ,Athabasca university,2016, intermediate financial accounting. 2. Accounting, Charles T. Horngren, Walter T. Harrison Jr., M. Suzanne Oliver, ninth edition, 2012. - Intermediate Accounting, J. DAVID SPICELAND, JAMES F. SEPE, MARK W. NELSON, seventh Edition .2013 . -Magazines and review (internet) www.investopedia.com .	
Course topics (Theory)	Week	Learning Outcome
Depreciation Methods	1 st week	Describe depreciation concepts and methods of depreciation. (Straight-line), (Activity method (units of use or production)).
Depreciation Methods	2 nd week	Describe depreciation concepts and methods of depreciation. (Decreasing-charge methods (accelerated) a. Sum-of-the-years'-digits. b. Declining-balance method.
Depreciation Methods	3 rd week	Describe depreciation concepts and methods of depreciation. (Decreasing-charge methods (accelerated) a. Sum-of-the-years'-digits. b. Declining-balance method.

Financial statement - income statements for a merchandising company.	4th week	Explain the uses and content of Income Statement, Prepare a Income Statement for a merchandising company(Single Step and multiple Steps)
Financial statement - income statements for a merchandising company.	5th week	Explain the uses and content of Income Statement, Prepare a Income Statement for a merchandising company(Single Step and multiple Steps)
Financial statement -income statements for a manufacturing company	6th week	Explain the uses and content of Income Statement, Prepare the income statements for a manufacturing company. (Single Step and multiple Steps)
Financial statement -income statements for a manufacturing company	7th week	Explain the uses and content of Income Statement, Prepare the income statements for a manufacturing company. (Single Step and multiple Steps)
Financial statement - Balance Sheet	8th week	Explain the uses, limitations, and content of the balance sheet, Prepare a classified balance sheet.
Financial statement - Balance Sheet	9th week	Explain the uses, limitations, and content of the balance sheet, Prepare a classified balance sheet.
Financial statement - statement of stock holders equity -statement of comprehensive income. - statement of retained earnings.	10th week	Explain the purpose, content, and presentation of the statement of stock holder's equity, statement of comprehensive income. And presentation of the statement of retained earnings.
statement of cash flows	11th week	Explain the purpose, content, and presentation of the statement of cash flows.
statement of cash flows	12thweek	Explain the purpose, content, and presentation of the statement of cash flows.
Practical Topics	Week	Learning Outcome
- Example on Depreciation Methods.	1,2,3	
Example on Income Statement and Related Information.	4,5,6,7	
Example on Balance Sheet	8,9	
Example on statement of owners' equity	10,11	
Example on Statement of Cash Flows.	11,12	

