

## Kurdistan Region Government Ministry of Higher Education and Scientific Research Erbil Polytechnic University



## 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 Bachler			
	High Diploma Master PhD			
Semester	Four			
Qualification	Master Degree in Accounting and financial			
Scientific Title	Assist. Lecturer			
ECTS (Credits)	7			
Module type	Prerequisite Core Assist.			
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			
E-Mail & Mobile NO.	avan.othman@epu.edu.iq 07508349010			
Lecturer (Practical)	Avan Asaad Othman			
E-Mail & Mobile NO.	avan.othman@epu.edu.iq 07508349010			
Websites				

## **Course Book**

Course Description	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.
Course objectives	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 word both today and tomorrow.
Student's obligation	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.

Required Learning Materials	Data show and white board.				
	Task		Weight (Marks)	Due Week	Relevant Learning Outcome
	Pa	aper Review			
		Homework	10%	3,9,12	Can foster independent learning and responsible character traits.
		Class Activity	2%		Presence or absence in the classroom.
	Assignments	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		10	
		paper			
Evaluation	Quiz		8% Quiz	6,8	To contribute student motivation and engagement ,andstudents perceive that quizzes support their learning
	Lab	) <b>.</b>			
Midterm Exam  Final Exam		lterm 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.
		al 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%		

	Upon completion of this course students will be able to:-
Specific	- Identify Depreciation methods.
learning	- learn prepare income statement.
outcome:	- learn prepare balance sheet
	- learn prepare statement of (stockholders equity, retained earning, and owners' equity) and cash flow.
	-Key references :
Course	<ol> <li>Weygandit. Jerry, kimmel. Pual D. and Kieso. Donald intermediate accounting 17th edition, john Wiley and sons. Inc., United States, 2019.</li> <li>Weygandit. Jerry, kimmel. Pual D. and Kieso. Donald intermediate accounting 14th edition, john Wiley and sons. Inc., United States.</li> <li>Horngren, Harrison, Bamber, Accounting. Annotated instructors Edition 6th edition.</li> </ol>
References:	-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 <sup>st</sup> week	Describe depreciation concepts and methods of depreciation. (Straight-line), (Activity method (units of use or production).
Depreciation Methods	2 <sup>nd</sup> week	depreciation. ( Decreasing-charge methods (accelerated)
		<ul><li>a. Sum-of-the-years'-digits.</li><li>b. Declining-balance method.</li></ul>
Depreciation Methods	3 <sup>rd</sup> week	Describe depreciation concepts and methods of depreciation. (Decreasing-charge methods (accelerated)
		a. Sum-of-the-years'-digits.
		b. Declining-balance method.

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19. Examinations: 1. Compositional: **Identify the Depreciation Methods?** 2.True or false type of exams. -we have three Method s of Depreciation? 3. Prepare a income statement from the data below using the multiple-step form.. Extra notes: **External Evaluator** The course book reviewed by: Prof Dr. Serwan Karrm Issa PHD in accounting and finance accounting department College of Economic and Administration Sallahaddin **University- Erbil** Email: serwan.essa@el.edu.iq

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**Questions Example Design**