



Department of Banking

College of Administrative & finance sciences

University of Cihan Sulaimaniya

Subject: Financial Management

Course Book –3

Lecturer's name heshw rebwar ali

mr (Assist. Lecturer.)

Academic Year: 2015/2016

Course Book

| | |
|----------------------------------|--|
| 1-Course name | Intermediate accounting |
| 2-Lecturer in charge | Heshw rebwar ali |
| 3-Department /College | Accounting & IT+banking |
| 4-Contact | e-mail : heshw939@gmail.com Tel/ |
| 5-Time(in hours) per week | Theory : Practical : |
| 6-Office hours | Available all working hours only lecture hours 27 hours |
| 7-Course code | |

teacher acadimic profile

Heshw rebwar ali
Qualifications, with dates and institution attended :
Master in accounting in Lebanon year 2012-2014
Finance in accounting 2008-2012 in university in sulaymaniyah
Finance technical university 2005-2008
Publications/research
1- The extent of the application of the principles of transparency, disclosure and corporate governance in the financial statement and their impact on achieving the goals of the Iraqi civil commercial banks
2- Lecturer in technical university in sulaymaniyah

DESCRIPTION:

In the intermediate accounting it continue a tradition,of helping student understands,prepare and use financial by linking accounting education with the”real world” accounting invironment the importance of student

Understanding the role of financial information in capital market has never been more important .

The recent legislation will be helpful,because it puts increased emphasis on proper and high-quality reporting.companis and the individual who run these companies must adhere to sound reporting practice or face severe sanction it is an exciting time for those studying the financial accounting interest has been higher in developing and accounting information that will useful interested parties

11-objective

Course will cover the following subjects .

Introduction to intermediate accounting rectification of accounting errors accounting for adjustung and financial statement, accounting for cash and cash control, and accounting for accounts receivable.

14-Assessment scheme:

| | | |
|------------|--------------------|------------|
| Term Tests | Quizzes project | Final Exam |
| As (30 %) | As (10 %) | As (60 %) |

15-learning outcomes

After completing this course, student should be able to:

1-appreciate and understand the nature of scientific inquiry in accounting

2-discuss how research questions are created and developed into researchable and testable model.

3- appreciate the range of alternative research methods and choose the appropriate method for research project.

4-analyze critically the research of others in the field of accounting

16- Course Reading List and References:

**A- Text books: delawi,S,S& AL-dnani M,H intermediate accounting 1st Edi Dar Wael-
amman 2010**

**B- Reference books: DONALDO,KIESO'' intermediate accounting 12th Edi Wiley &
Son new York**

17-The Topics

| <i>Week</i> | <i>Topic</i> | <i>Lecture's name</i> |
|-------------|---|-----------------------|
| 1 | Profit and loss distribution | Heshw |
| 2 | Manufacturing account | Heshw |
| 3 | Ending work in process | Heshw |
| 4 | Trade account | Heshw |
| 5 | Profit and loss account | Heshw |
| 6 | Ending raw material | Heshw |
| 7 | Balance sheet account | Heshw |
| 8 | The accounting cycle of manufacturing process | Heshw |
| 9 | The accounting cycle commercial | Heshw |
| 10 | Adjusting entries | Heshw |
| 11 | Trial balance adjusted | Heshw |
| 12 | Direct production | Heshw |
| 13 | Development | Heshw |

Final Examination

19. Examinations:

1. Compositional: In this type of exam the questions usually starts with accounting, With their typical answers Examples should be provided

2. Multiple choices:

In this type of exam there will be a number of phrases next or below a statement, students will match the correct phrase.
Examples should be provided.

20. Extra notes:

None

21. Peer review

reviewed and signed by

Head of Department
Dr.