



Department of: Accounting

College of: College of Administrative & Financial Science

University of: Cihan University - Sulaimaniya

Subject: Advanced Financial Accounting (II)

Course Book –3rd Year (Second semester)

Lecturer's name :Dr.Munadhil Abd Aljabar Alsalem

Academic Year: 2023/2024

Course Book

1. Course name	Advanced financial accounting (II)
2. Lecturer in charge	Dr.Munadhil Abd Aljabar Alsalem
3. Department/ College	Collage of Administrative & Financial Science/ Accounting dep.
4. Contact	e-mail: Tel:
5. Time (in hours) per week	Theory and practical: 3
6. Office hours	Availability of the lecturer during the week : 15
7. Course code	
8. Teacher's academic profile	-
9. Keywords	Corporation Accounting
<p>10. Course overview: The aim of this course is to enable the student to know the existence of methods of corporate accounting, the corporate form of organization, the basis accounting of corporation accounting for issuing shares, accounting for increase and decrease the capital. Accounting for issuing debentures, methods of preparation final accounts and financial statements and accounting for liquidation the corporation.</p>	
<p>11. Course objective: The aim of this course is to enable the student to know accounting for forming corporation; and shares types, retained earnings, treasury shares, prepare shareholders equity statement, cash and share dividend, Accounting for increase corporation capital, accounting for decrease corporation capita, and accounting for corporation liquidation.</p>	
<p>12. Student's obligation Attendance and participation are vital for success in this course. Also, the student should focus on listening, discussion, and participation. These activities are possible in classroom where the person speaking should be respect listen to. Distracting of any kind such as talking among students, using of cell phones, or inappropriate behaviour toward fellow students or lecturer is not acceptable. Students are expected to attend all classes, arrive on time, and remain in class until allowed to dismiss.</p>	
<p>13. Forms of teaching In this class we will solve many problems and go over the subject. Also, having a discussion over it.</p>	

14. Assessment scheme

Term Tests	Practical	Quizzes project	Final Exam
30 %	5 %	5 %	60 %

15. Student learning outcome:

At the end of this course the student will understanding the follows;

1. The methods of corporate accounting.
2. The corporate form of organization.
3. The basic accounting of corporation.
4. Accounting for issuing shares.
5. Accounting for increase & decrease capital.
6. Accounting for issuing debentures.
7. Methods of preparation final accounts & financial statements.
8. Accounting for liquidation the corporation

16. Course Reading List and References:

1. Text Books:

Advanced Finance Accounting 1st Edition (2012) ,M.H.al-Adnani Almada pubilshing Co,

2. Reference books:

Advanced Accounts, Revised edition (2009), M.C.SHUKLA, T.S.GREWL, S.C.GUPTD, S.CHAND &Co, NEW DELHI.

17. The Topics:

Topic 1: basic accounts for corporation

- 1-Characteristics of a Corporation
- 2-Corporation Management, Formation a Corporation
- 3-Ownership Rights of Shareholders, share Issue Considerations
- 4-Authorized share, Issuance of share
- 5-Market Value of Stock, The Basic Accounting of Corporation

Topic 2: Corporate Capital,

- 1- Accounting for ordinary shares Issue
- 2- Accounting for Treasury share, Accounting for preference share
- 3- Cumulative Dividend, Liquidation Preference
- 4- Statement Presentation and Analysis, Capital share
- 5- Share premium , Presentation of Stockholders' equity section
- 6- Analysis- Book Value per Share, Book Value versus Market Value
- 7- Non-par value share, Par-value share

8- Retained earnings, Organization costs

Topic 3: Increase Corporation's Capital

- 1- Increase the capital by Issuing added cash Shares
- 2- Increase the capital by capitalized the profit non distribution.
- 3- Increase the capital by capitalized the General Reserve
- 4- Increase the capital by capitalized the Debentures
- 5- Review Increase Corporation's Capital

Topic 4: decrease of Corporations' capital

- 1- Refund a part of the capital by cash
- 2- Extinguish brought forward losses.
- 3- Extinguish Goodwill
- 4- Assets & Liabilities revaluation.
- 5- Extinguish non paid shares instilments

Topic 5: Liquidation of corporation

- 1- The expiry of the term of duration.
- 2- The bankruptcy of Corporation When order by court When the losses more than the capital.
- 3- No Capital Deficiency
- 4- Schedule of cash payments of cash payment.
- 5- Liquidation Accounts
- 6- Types of Liquidation
- 7- Fast liquidation
- 8- Long-term liquidation

18. peer review: *Prof. Dr. hatim hatif abdul kathem*



Teacher Name

Assist prof Dr. Munadhil abd Aljabar alsalem