



Department of Business Administration

College of Administration & Financial Science

University of Cihan- Sulaimaniya

Subject: Intermediate Accounting (I)

Course Book – (2nd Year) – First Semester

Lecturer's name: Naz Hiwa Ghani

Academic Year: 2023/2024

Course Book

1. Course name	Intermediate Accounting (1)
2. Lecturer in charge	Naz Hiwa Ghani
3. Department/ College	Accounting Department/College of Administration & Financial Science
4. Time (in hours) per week	3 hours per week
5. Office hours	Tuesday from 9:00 am to 2:00pm
6. Course code	/
7. Teacher's academic profile	Education: - MSc. In Accounting, University of Sulaimani/ College of Adminstration and Economics (2019). - BSc. In Accounting, University of Suaimani / Commerce College (2013-2014).
8. Keywords	/
9. Course overview: Intermediate Accounting continue of helping students to understand, prepare and use of financial information by linking accounting education with the real world accounting environment as well as, understanding the role of financial information in capital markets. Intermediate accounting is the link of principle accounting with advanced accounting and other farther accounting subjects.	
10. Course objective: The course aims to provide sufficient knowledge about: Intermediate accounting, Conceptual framework of accounting, Financial Statements (Income statement, Balance Sheet, Retained Earnings statement, Statement of cash flows), Final Accounts for Commercial and Manufacturing Sector. As well as Adjusting accounts for deferrals and accruals.	
11. Student's obligation <ul style="list-style-type: none"> • To complete this course you will need to come to class each week prepared, read all assigned materials and always be ready to discuss the assigned materials and ask questions to clarify any parts of the material that you do not understand. • You are strongly encouraged to use group study techniques. • If you have to miss class for any reason, you are responsible to get any missed information from a classmate. • Examinations will be closed book and close notes. Total examination time is selected by the Institute. 	

12. Forms of teaching

Teaching Method: Lecture, practical examples.

Lecturer prepares the subject and will be sent out to students in short headlines and practical questions without the solutions at least two days before the lecture. This would help students to prepare. In the class, the lecturer clarifies the subject and then students are expected to take a part and show their reading and preparation.

Requirements: White board, Data Show.

13. Assessment scheme

Midterm Examination	30 %
Quiz and class activity	10 %
Final examination	60 %

14. Student learning outcome:

By the end of the course, student should be able to:

1. Understand the conceptual framework of accounting.
2. Prepare Financial Statements (Income statement, Balance Sheet, Retained Earnings statement, Statement of cash flows).
3. Prepare Final Accounts for Commercial Sector.
4. Prepare Final Accounts for Manufacturing Sector.
5. Adjusting Accounts for deferrals and accruals.

15. Course Reading List and References:

- DONALD, KIESO "Intermediate Accounting", 12th Edi Wiley & Son New York.

16. The Topics:

Topic
Introduction to the module
<u>Introduction to Intermediate Accounting</u> - Accounting Definition. - Conceptual Framework of Accounting. - Accounting Branches (Types). - Users of Accounting information. - Different Types of Business Organizations
<u>Financial Statements</u> - Balance Sheet. - Income Statement. - Statement of Retained Earnings. - Statement of Cash Flow.
Final Accounts for Commercial Sector

Trading Account and closing Entries for Commercial Sector
Profit and Loss Account and closing Entries
Midterm Examination
Final Accounts for manufacturing Sector
Manufacturing Account and Cost of goods produce
Trading Account and closing Entries for Manufacturing sector.
Profit and Loss Account and closing Entries for Manufacturing sector.
Review
Final Examinations

17. Peer review

Naz Hiwa Ghani
Main Lecturer incharged

Mr.Nozaad H.Mahmod
Head of The Department