



CIHAN UNIVERSITY-SULAIMANIYA

Course Outline

2025-2026

**Address: Chwarchra-Opposite to Family Mall
Sulaymaniyah City
Kurdistan Region-Iraq
Tel: 07714695656,
email: presidency@sulicihan.edu.krd**

MODULE DESCRIPTION FORM

Module Information			
Module Title	Intermediate Accounting		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar <input type="checkbox"/> Report <input type="checkbox"/> Extra activity	
Module Code			
Language	English		
ECTS Credits : 5			
Module Level		Semester of Delivery	3 rd Semester
Administering Department	Business Administration	College	Administration and Financial Sciences
Lecturer	Naz Hiwa Ghani		
Academic Title	Assistant Lecturer	Qualification	Msc. In Accounting
Module Tutor	Naz Hiwa Ghani	e-mail	naz.hiwa@sulicihan.edu.krd
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full time

Relation with other Modules			
Prerequisite module	Fundamental of Accounting & Principles of Accounting	Semester	1 st and 2 nd
Co-requisites module		Semester	

Department: Business Administration
 Discipline: Intermediate Accounting
 Stage: 2nd stage



Total Contact Hours:	42
Total Self Study Hours:	93
Total No. Hours:	135
ECTS:	5

No. of Weeks	Contact Hours			Self-Study					
	Theoretical	Practical	Lab	Quiz	Reading	Assignment	Report	Midterm Exam.	Final Exam.
1st Week (Registration)	2	1		-	-	-	-	-	-
2nd Week	2	1			2			15	28
3rd Week	2	1			2				
4th Week	2	1		4	2	2			
5th Week	2	1			2				
6th Week	2	1			2	2			
7th Week	2	1		4	2				
8th Week	2	1			2	2			
9th Week	2	1			2				
10th Week	2	1			2	2			
11th Week	2	1			2				
12th Week	2	1		4	2	2			
13th Week	2	1			2				
14th Week	2	1			2	2			
15th Week (Final Exam)									
TOTAL	28	14		12	26	12		15	28

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	(Registration)
Week 2	Introduction to Intermediate Accounting - Accounting Definition. - Conceptual Framework of Accounting. - Different Types of Business Organizations
Week 3 Week 4	Final Accounts for Trading Sector - Trading Account - Profit & Loss Account - Balance Sheet Account
Week 5 Week 6	Final Accounts for Manufacturing Sector - Manufacturing Account - Trading Account - Profit & Loss Account - Balance Sheet Account
Week 7	Adjusting the Accounts - Adjusting Entries for Deferrals. - Adjusting Entries for Accruals.
Week 8	Mid-Term Exam - Lecturing
Week 9 Week 10	Accounting for Receivables - Recognition of Accounts Receivable - Valuation of Accounts Receivable - Write-off Uncollectable Accounts - Notes Receivables
Week 11 Week 12 Week 13	Valuation of Inventories - Classification. - Basic issues in inventory valuation. - Physical goods included in inventory - Cost included in inventory - Cost flow Assumptions
Week 14	Review
Week 15	Final Exams
Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	The primary objective of this module is to provide students with both theoretical and practical knowledge, enabling them to comprehend, prepare, and utilize financial information. By connecting accounting education with real-world practices, students will gain insight into the crucial role financial information plays in capital markets. Additionally, they will develop the ability to accurately solve problems and interpret the solutions effectively.

Module Learning Outcomes	<p>On completion of the module, the student should be able to:</p> <ol style="list-style-type: none"> 1. Define accounting, explain its conceptual framework, and distinguish between different types of business organizations 2. Prepare and interpret trading, profit & loss, and balance sheet accounts for both trading and manufacturing sectors. 3. Understand and apply adjusting entries for deferrals and accruals, recognizing their importance in accurate financial reporting. 4. Demonstrate knowledge of the recognition, valuation, and management of accounts receivable, including handling uncollectible accounts and notes receivable 5. Classify inventories, understand key valuation issues, and apply cost flow assumptions in inventory accounting.
Learning and Teaching Strategies	
Strategies	<p>The strategies to deliver this module can be as follows:</p> <p>Quizzes, homework, assignments, and group work Group discussions and participation Mid-term exam Final Exam</p>

Module Evaluation						
Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome	
	Quizzes	12 hrs. /3	15	4,7,12		
	Assignment & group works	12 hrs. /3	15	4,6,10,12,14		
	Report	-	-	-		
Summative assessment	Midterm Exam	15 hrs. /1	20	8		
	Final Exam	28 hrs. /1	50	15		
Total assessment			100% (100 Marks)			
Learning and Teaching Resources						
	Text				Available in the Library?	
Required Texts	DONALD, KIESO "Intermediate Accounting", 15th Edi Wiley & Son New York.					
Recommended Texts						
Websites	/					

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
<p>Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.</p>				

Approved by Head of the Branch / Department	
Signature	
Date	1/9/2025
Name	M. Saya Jamal Aziz

Approved by Curriculum Development Committee and Bologna Process Committee	
Signature	
Date	
Name	