



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	Accounting for Corporation		
Module Type	Basic	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <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	2 nd
Administering Department	Accounting	College	Administrative of sciences
Lecturer	Dr. Munadhil Abdul-Jabbar Alsalem		
Academic Title	Asst. prof.	Qualification	PhD
Module Tutor	Dr. Munadhil Abdul-Jabbar Alsalem	e-mail	Munadhil_alsalem@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	Accounting for partnership	Semester	1 st
Co-requisites module		Semester	

Cihan University Sulaimaniya?
College of Administrative of sciences



Department Accounting
Discipline Accounting for Corporation.
Stage: 3rd

Total Contact Hours:	36
Total Self Study Hours:	99
Total No. Hours:	135
ECTS:	5

No. of Weeks	Contact Hours		Self-Study				
	Theoretical	Practical	Quiz	Reading	Assignment	Midterm Exam.	Final Exam.
1st Week (Registration)	-	-	-	-	-	-	-
2nd Week	1	2		3	2	10	16
3rd Week	1	2		3	3		
4th Week	1	2	3	3	3		
5th Week	1	2		3	3		
6th Week	1	2		4	3		
7th Week		2					
8th Week	1	2		3			
9th Week	1	2		3	3		
10th Week	1	2		3	3		
11th Week	1	2		3	2		
12th Week	1	2		4	2		
13th Week	1	2	3	4	2		
14th Week	1	2		3	2		
15th Week (Final Exam.)							
TOTAL	12	24	6	39	28	10	16

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	basic accounts for corporation 1-Characteristics of a Corporation 2-Corporation Management, Formation a Corporation 3-Ownership Rights of Shareholders, share Issue Considerations
Week 2	4-Authorized share, Issuance of share 5-Market Value of Stock, The Basic Accounting of Corporation
Week 3	Corporate Capital :

	<ul style="list-style-type: none"> 1- Accounting for ordinary shares Issue 2- Accounting for Treasury share, Accounting for preference share 3- Cumulative Dividend, Liquidation Preference
Week 4	<ul style="list-style-type: none"> 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
Week 5	<p>Increase Corporation's Capital:</p> <ul style="list-style-type: none"> 1- Increase the capital by Issuing added cash Shares 2- Increase the capital by capitalized the profit non-distribution.
Week 6	<ul style="list-style-type: none"> 3- Increase the capital by capitalized the General Reserve 4- Increase the capital by capitalized the Debentures 5- Review Increase Corporation's Capital
Week 7	Mid-Term Exam
Week 8	<p>decrease of Corporations' capital:</p> <ul style="list-style-type: none"> 1- Refund a part of the capital by cash 2- Extinguish brought forward losses.
Week 9	<ul style="list-style-type: none"> 3- Extinguish Goodwill 4- Assets & Liabilities revaluation. 5- Extinguish non-paid shares instilments
Week 10	Dividends: Cash Dividends
Week 11	Shares dividends
Week 12	<p>Liquidation of corporation:</p> <ul style="list-style-type: none"> 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
Week 13	5-Liquidation Accounts 6-Types of Liquidation 7-Fast liquidation 8-Long-term liquidation
Week 14	Preparatory Week
Week 15	Final Exam

Module Aims, Learning Outcomes and Indicative Contents

Module Objectives	<p>The course will cover the following subjects: -</p> <p>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>
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Module Learning Outcomes	At the end of this course the student will understanding the follows;
	<ol style="list-style-type: none"> 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. Methods of preparation final accounts & financial statements. 7. Accounting for liquidation the corporation

Learning and Teaching Strategies	
Strategies	

Module Evaluation					
Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	6/2	10		
	Assignments	28/11	10		
	Projects	--	5		
	Other activities	--	5		
Summative assessment	Midterm Exam	2hr	20	7 th	
	Final Exam	3hr	50	15 th	
Total assessment			100% (100 Marks)		

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Advanced Finance Accounting 1 st Edition (2012), M.H.al-Adnani Almada publishing Co,	-
Recommended Texts	Advanced Accounts, Revised edition (2009), M.C. SHUKLA, T.S. GREWL, S.C. GUPTD, S. CHAND &Co, NEW DELHI.	-

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

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.

Approved by Head of the Branch / Department

Signature	
Date	
Name	

Approved by Curriculum Development Committee and Bologna Process Committee

Signature	
Date	
Name	