



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	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	6		
Module Level		Semester of Delivery	2 nd
Administering Department	Accounting	College	Administrative of sciences
Lecturer	Dr.Munadhil Abduljabar Alsalem		
Academic Title	Asst. prof.	Qualification	PhD
Module Tutor	Dr. Munadhil Abduljabar 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	Fundamentals of intermediate Accounting	Semester	1 st
Co-requisites module		Semester	

Cihan University Sulaimaniya?
College of Administrative of sciences



Department Accounting
Disciplin Intermediate Accounting.
Stage: 2nd

Total Contact Hours:	57
Total Self Study Hours:	105
Total No. Hours:	162
ECTS:	6

No. of Weeks	Contact Hours		Self-Study				
	Theoretical	Practical	Quiz	Reading	Assignment	Midterm Exam.	Final Exam.
1st Week (Registration)	-	-	-	-	-	-	-
2nd Week	2	2		4	2	10	16
3rd Week	2	2		4	3		
4th Week	2	2	4	4	3		
5th Week	2	2		4	3		
6th Week	2	2		4	3		
7th Week		2					
8th Week	2	2		4			
9th Week	2	2		4	3		
10th Week	2	2		4	3		
11th Week	2	2		4	3		
12th Week	2	2		4	3		
13th Week	2	2	4	4	3		
14th Week	2	2		4	3		
15th Week (Final Exam.)							
TOTAL	24	24	8	48	32	10	16

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	Current liabilities: What is a current liability. Accounts payable. Notes payable
Week 2	Current Maturities of long- term debt. Unearned revenues. Sales taxes payable.
Week 3	Inventories: Classification. Basic issues in inventory valuation.
Week 4	Physical goods included in inventory. Cost included in inventory.

Week 5	Inventory Costing: Specific Identification. First-in, first-out (FIFO). Last-in, first-out (LIFO). (Average-Cost)
Week 6	Depreciation: Factors in Computing Depreciation. Depreciation Methods. Straight-line method. 2- Units-of-Activity method. 3- Declining-balance method.
Week 7	Mid-Term Exam
Week 8	Fixed Asset Disposals.
Week 9	Natural Resources.
Week 10	Intangible Assets. Valuation of intangible assets. Examples.
Week 11	Work Sheet: Advantages of Accounting Worksheet. Components of Accounting Worksheet. Steps of preparing accounting worksheet
Week 12	Loan bonds.
Week 13	Bonds interest.
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 style="padding-left: 40px;">Accounting for current Liabilities, Accounting for inventory, Accounting for depreciation, And Accounting for Accounting for Fixed Asset Disposals, Natural Resources, and Intangible Assets, Accounting for work sheet. And Accounting for Loan Bonds, Bonds interest.</p>
Module Learning Outcomes	<p>At the end of this course the student will be understanding the follows;</p> <ol style="list-style-type: none"> 1. Accounting for current Liabilities. 2. Accounting for Inventory. 3. Accounting for Depreciation 4. Accounting for Fixed Asset Disposals, Natural Resources, and Intangible Assets. 5. Accounting for work sheet. 6. Accounting for Loan Bonds, Bonds interest

Learning and Teaching Strategies

Strategies	
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Module Evaluation

Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	8/2	10		
	Assignments	32/10	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	Delawi, S, S& AL-dnani, M,H “Intermediate Accounting,1 St Edi Dar Wael – Amman 2010.	-
Recommended Texts	DONALO, KIESO” Intermediate Accounting”12 th Edi Wiley & Son new	-
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

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