

Department of Accounting

College of Administration and Economics University of Salahaddin

Subject: Advanced Fin. Accounting Course Book : Year 3

**Lecturer's name: Banaz Ibrahim Omar MSc,**

Academic Year: 2023/2024 (First Semester)

Course Book

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| **1. Course name** | **Advanced Accounting** |
| **2. Lecturer in charge** |  **Banaz Ibrahim** |
| **3. Department/ College** | **Accounting, College of Admin. & Economics** |
| **4. Contact** | **e-mail:** **banaz.omar@su.edu.krd****Tel: 07507345010** |
| **5. Time (in hours) per week** | **Theory: 3 hours per week****Practical:** |
| **6. Office hours** | **6 Hours a day** |
| **7. Course code** |  |
| **8. Teacher's academic profile** | **Master’s degree (Accounting) from Salahaddin University (2015)****Academic title: Assistant Lecturer (date of obtaining the title: 5/12/2019)****Currently a doctoral student****Subjects I taught:****- Governmental Accounting (second stage/Accounting Department)****- Advanced Accounting (third stage / Accounting Department)****- Tourism Accounting (second stage/Tourism Department)****- Accounting principles (first stage / Tourism Department)****- Cost Accounting (third stage / Accounting Department)****- Intermediate Accounting (second stage/management department)****- Selected subject (Creative Accounting and Forensic Accounting) (Fourth stage/Accounting Department)****Number of completed research: (3)****Courses I participated in:****- English language course****- Computer course****- Audit cycle****Languages ​​:****- Kurdish language (mother tongue)****- Arabic language (excellent)****English language (very good)** |
| **9. Keywords** | **Advanced Accounting,** |
| **10. Course overview:**The purpose of this course is to help students develop a foundation for reading, understanding and preparation of the financial statements for different types of the companies. Moreover, to equip the student with the latest tools and techniques in advanced accountancy |
| 1. **Course objective:**

After studying the course, the student will be able to:* + Understand advanced accounting, its characteristics, and application
	+ Understand consolidation and amalgamation in its financial aspect and effects on financial record
	+ Understand and apply the lease accounting in accordance with latest International standard on accounting
	+ Understand and apply branch accounting, Joint venture accounting, and contract accounting at an advanced level.
	+ Understand and enhance concepts in final accounts of limited companies as studied at bachelor level
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| 1. **Student's obligation**
	* Students required attend the classes,
	* Participate in class discussions and activities,
	* Do the individual assignments or participate in group assignments
	* Prepare a project of participate in group project.
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| **13. Forms of teaching**Class lectures using white board and data show presentation, discussions, and review of various problems and give practical work cases. |
| **14. Assessment scheme**The final grade for the course will be based on the following components: Class Attendance 10%Midterm Exam 30%Final Exam 60%**Total 100%**The Passing grade is 50% or more. |
| 1. **Student learning outcome:**

The following are the expected student learning outcome:* + Acquire an understanding of accounting for partnership companies
	+ Acquire an understanding of accounting for equity in corporations
	+ Acquire an understanding of accounting for business combinations.
	+ Acquire an understanding of Accounting for different types of companies
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| 1. **Course Reading List and References:**
	* Modern Advanced Accounting in Canada, 6th Edition, McGrow Hill, 2010
	* Course Notes
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| **17. The Topics:** |  |
|  | **Week** | **Subject** |  |  |
| **1** | Introduction to Advanced Accounting |
| **2** | Accounting for Sole Proprietorship |
| **3** | Accounting for Partnership |
| **4** | Joining Two Sole Proprietorships to make Partnership |
| **5** | Sharing Profit and Loss in Partnership |
| **6** | Paying Salary & Interest |
| **7** | Partners Drawings |
| **8** | Dissolution of Partnership |
| **9** | Admission of New Partner |
| **10** | Withdrawal of Partner |
| **11** | Death of Partner |
| **12** | Incorporation of Partnership |
| **13** | Liquidation of Partnership |
| **14** | Preparation for Final Exam |
| **15** | Final Exam |
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| **18. Practical Topics (If there is any)** | No Practical |
| 1. **Examinations:**
	1. ***Compositional:*** In this type of exam the questions usually starts with Explain how, What

are the reasons for…?, Why…?, How….?With their typical answersExamples: What are the types of companies* + 1. Sole Proprietorship
		2. Partnership
		3. Corporations
	1. ***Prepare the Financial Statements for the partnerships***
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| **20. Extra notes: None** |
| **پێداچوونهوهی هاوهڵ review Peer 21.** |