

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**](mailto:odzayee@gmail.com)  **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. |
| **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 |
| 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 answers  Examples: What are the types of companies   * + 1. Sole Proprietorship     2. Partnership     3. Corporations   1. ***Prepare the Financial Statements for the partnerships*** | |
| **20. Extra notes: None** | |
| **پێداچوونهوهی هاوهڵ review Peer 21.** | |