

**Ministry of Higher Education and Scientific Research
Scientific Supervision and Evaluation Authority
Department of Quality Assurance and Academic
Accreditation**

Academic Program Description Form For colleges and institutes

University : Wraith AL-Anbiya

Faculty/Institute: Management and Economics

Scientific Department: Accounting

File Filling Date: 1 / 2 / 2025

Signature:

Head of Department Name:

Date:

Instructor: Ahmed Razzaq Kadhim

Signature:

Scientific Associate Name :

Date:

Check the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University

Performance Division:

Date:

Signature:

Ratification of the Dean

Course Description Form

Course Description The **course is taught in Arabic**

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the programme.

Warith Al-Anbiya University "P/" College of Administration and Economics	1. Educational institution
Accounting	2. Scientific Department / Center
International Financial Reporting Standards	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5 Semester / Year .
135	6 Total Credit Hours .
2025 / 2 / 1	7. The history of preparation of this description
8. Course Objectives:	

This course aims to achieve the following:

- I. The student learned and gained experience in the field of IFRS.**
 - II. Training and teaching the student on how to benefit from financial reporting standards.**
 - III. Deepen students ' understanding of the concepts of international standards.**
- And. Distinguishing between accounting standards and reporting standards**

9. Course Outcomes and Methods of Teaching, Learning and Assessment

A- Knowledge and Understanding:

Know the history of IFRS .

Know the reasons for the emergence of IFRS.

Know the views for and against the adoption of IFRS internationally.

B. Subject-specific skills:

Highlight how to prepare forms for financial statements.

c. Thinking Skills:

1) The direct way of thinking based on logic in arranging and classifying ideas based on models or criteria determined in advance.

2) The indirect way of thinking based on the search for keys to the solutions to the problem from among the set of available data and information.

D. Evaluation Methods:

1. Written tests (2 monthly exams (30 marks).

2. Oral and paper tests (daily exams) 10 marks).

3. Attendance, participations and duties (10 marks).

Teaching and learning methods

1. Giving lectures, dialogue with students and discussing them directly.

2. Focus on students' participation in the lecture by asking questions.

3. Adopting homework to solve various problems.

Evaluation methods

1- Oral questions and class participations.

2- Monthly, quarterly and final exams.

1) Infrastructure	
No textbook	a) Required textbooks
b) Main references (sources)	
1. Book: International Accounting Standards International Financial Reporting Standards - Saud Jaid Mashkour	1) Books and references recommended by him (scientific journals, reports..... (

2) Course structure					
Evaluation method	Method of education	Subject / Chapter	Required Learning Outcomes	Hours	Week
daily	Lecture	Financial reporting and accounting standards	Financial reporting and accounting standards	3	1
examination	examination	Accounting Standards Drafting Organizations at the International Level	Accounting Standards Drafting Organizations at the International Level	3	2
daily	Lecture	Financial Accounting Conceptual Framework - FASB/IASB Joint Project	Financial Accounting Conceptual Framework - FASB/IASB Joint Project	3	3
examination	examination	IFRS 3 - Business Integration	IFRS3Business - Integration	3	4
daily	Lecture	International Financial Reporting Standard 4 : - Insurance contracts	International Financial Reporting Standard 4Insurance - : contracts	3	5

daily	Lecture	IFRS 7 - Financial Instruments – Disclosure	IFRS7Financial - – Instruments Disclosure	3	6
monthly	examination	IFRS8 - Reporting on Operational Sectors	IFRS8 - Reporting on Operational Sectors	3	7
daily	Lecture	IFRS 9 - Financial Instruments – Measurement	IFRS9Financial - – Instruments Measurement	3	8
examination	examination	The exam is the first month	The exam is the first month	3	9
daily	Lecture	IFRS 10 - Consolidated Financial Statements	IFRS10 - Consolidated Financial Statements	3	10
daily	Lecture	IFRS 11 - Joint arrangements	IFRS11Joint - arrangements	3	11
examination	examination	IFRS 13 - Fair Value Measurement	IFRS 13Fair - /alue Measurement	3	12
daily	Lecture	IFRS 15 - Recognition of income from contracts with customers	IFRS15 - Recognition of income from contracts with customers	3	13
daily	Lecture	IFRS 16 - Financial Lease	IFRS16Financial - Lease	3	14
examination	examination	The exam is the second month	Second month exam	3	15

3) Course Development Plan

Updating the course continuously in accordance with the International Accounting Standards, especially that Iraq is obligated to apply those standards in the coming period. And the adoption of sober foreign sources as well as Arab sources to follow developments in the countries of the world

**Ass-Les: Ahmed Razzaq Kadhim
teacher IFRS Article
Warith Al-Anbiya University
College of Administration and
Economics / Department of
Accounting
2025-2024**