

Course Description Form

INTERNATIONAL ACCOUNTING						Course Name	1
1441 م دو					Course Code	2	
2026/2025	Academic Year		First		Chapter	3	
2025/10/1					Date Description	4	
Classrooms					Forms of Attendance	5	
2		Number of Hours (Total)				6	
Email		Name			Course administrator name	7	
talal.mo@uowa.edu.iq		Experienced Dr. Talal Mohammed Ali Al-Jajawi					
<p>Enable the student to know the nature of international accounting and the organizations interested in it and the environmental factors and variables affecting it, in addition to enabling him to understand international financial reporting standards and accounting topics and problems related to the international business environment.</p> <p>Providing the student with professional skills in the field of international accounting, international financial reporting standards, and how to account for the translation and conversion of foreign currencies, in addition to developing his skills in the field of hedging accounting.</p>					Course Objectives (Objectives of the course)	8	
<p>Using Practical Examples – Using Technology – Learning with Artificial Intelligence – Feedback – Lectures – Class Discussions – Questions and Answers – Homework – Reports – Daily Tests – Monthly Exams – Final Exams</p>					Teaching and Learning Strategies (Strategy)	9	
Course Structure						10	
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	Th e we ek		
Participation Scores	Lectures – Class Discussions – Questions and Answers	International Accounting & International Business	Understanding International Accounting, its Impacts and Scope	2	1		
Participation Scores	Lectures – Class Discussions – Questions and Answers	The Impact of Different Environmental Variables on Accounting	Familiarity with the nature, causes and interpretation of differences	2	2		
Participation Scores	Practical Examples	International Accounting and International Accounting Organizations Rankings	Knowing the nature and concept of classification, its purposes, interventions and impact	2	3		
Participation Scores	Use of technology	International Accounting Consensus	Familiarity with the International Accounting	2	4		

			Consensus and the opinions for and against		
Participation Scores	AI Learning	International Accounting Organizations	Understand the roles played by international accounting organizations	2	5
Grades on homework	Practical Examples	Accounting for Foreign Currency Transactions - Foreign Exchange Fundamentals	Determine the nature of foreign operations and the inputs to address them	2	6
Grades on homework	Homework	Accounting for Foreign Currency Transactions - Foreign Currency Transactions	Familiarity with accounting treatments for foreign currency operations	2	7
Degrees of Pursuit	Monthly exams	First exam	-	2	8
Scores on reports	Reports - Feedback	Translation of Financial Statements Prepared in Foreign Currency - Current/Non-Current Method	Knowledge of currency problems and how to work in the current and non-current rate method	2	9
Grades on homework	Practical Examples of Lectures – Class Discussions	Translation of Financial Statements Prepared in Foreign Currency - Cash/Non-Cash Method	Familiarity with the method of cash and non-cash processing	2	10
Grades on homework	Frequently Asked Questions - Homework	Translation of Foreign Currency Financial Statements - Interim Method/Current Rate	Familiarity with the method of temporary treatment and the current rate	2	11
Grades on homework	Homework - Reports	Accounting for changes in the overall level of prices – the impact of inflation	Interpret the concept of inflation and understand alternative methods of inflation accounting	2	12
Grades on homework	Homework - Reports	Accounting for changes in the general level of prices – alternatives to accounting measurement	Knowledge of International Accounting Standards for Inflation Accounting and Methods to Address Them	2	13
Participation Scores	Use of technology – AI learning – Feedback	Hedging Accounting	Learn about financial instruments, how they are classified, and the methods used to process them	2	14
Exam score	Final Exams	Final Exam	-	2	15
Course Evaluation: Distribution of the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports... etc					11
Learning and Teaching Resources					12
International Accounting and International Accounting Practices Dr. Talal Al-Jajawi - Dr. Hussein Al-Falah - A.M. Dr. Saad Al-Muaini				References Home	

INTERPRETATION AND APPLICATION OF IFRS STANDARDS		
INTERNATIONAL ACCOUNTING A.K.DAS, PHL	Supporting References (Journals and Reports)	
INTERNATIONAL ACCOUNTING -M. H. B. PERERA AND TIMOTHY DOUPNIK		
4-WWW. IFRS.ORG.	Electronic References	
أ.م. د. هبة الله مصطفى السيد	اسم رئيس القسم	
	توقيعه	
2025/ 9 /15	التاريخ	