

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



**Academic Program and  
Course Description Guide  
for the Department of  
Accounting/Graduate  
Studies for the 2024-2025  
Academic Year**

## **Introduction:**

The educational program is a coordinated and organized package of courses that include procedures and experiences organized into curricular modules. The primary purpose is to build and refine graduates' skills, qualifying them to meet the demands of the labor market and teach at Iraqi universities.

The academic program description provides a brief summary of the program's main features and courses, indicating the skills students are expected to acquire based on the program's objectives. This description is important because it represents the cornerstone of program accreditation and is written by faculty members under the supervision of academic committees in the academic departments.

This guide includes a description of the academic program for postgraduate studies in the Master's and Doctoral programs.

In this context, we cannot fail to emphasize the importance of writing academic program descriptions and course descriptions to ensure the smooth running of the educational process.

## **Concepts and terminology:**

**Academic Program Description:** The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

**Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

**Program Vision:** An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

**Program Mission:** Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

**Program Objectives:** They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

**Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

**Learning Outcomes:** A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

**Teaching and learning strategies:** They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

## Academic Program Description Form

University Name: .. **Kufa**.....

Faculty/Institute: ***Faculty of Administration and Economics***

Scientific Department: ***Accounting***

Academic or Professional Program Name: .....

Final Certificate Name: **Master/ PhD in accounting sciences**

Academic System: **Master/ PhD in accounting sciences**

Description Preparation Date: **7/3/2024**

File Completion Date: **quarterly**



Signature: **Dr** Hatem Karim Al-Mamouri

Head of Department Name:

Date: **21/6/2025**



Signature: **DR. Hayder Jwad**

Scientific Associate Name:

Date: **21/6/2025**

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: **10/3/2024**

Signature:



Approval of the Dean

Dr. Haider Jassim Al-Jubouri

### **1. Program Vision**

The Accounting Department seeks to prepare specialized financial accounting cadres capable of serving the community and providing students with knowledge in the financial and economic fields.

### **2. Program Mission**

Working to fulfill one of the most important objectives upon which the college was founded, namely, to prepare students academically and scientifically in a manner that is fully aligned with the requirements of the labor market, specifically and directly. Working to provide a distinguished educational environment, enabling professors and instructors to conduct scientific research, and providing services to the community by providing financial, accounting, and teaching staff and supporting them in various government departments and Iraqi universities.

### **3. Program Objectives**

- A. Preparing students to meet the demands and needs of the labor market in its various sectors.
- B. Providing teaching staff for the purpose of teaching at all Iraqi universities.
- C. Providing students with the ethical values that must be adhered to when practicing their professional work.
- D. Contributing effectively, alongside other sciences, to serving society and addressing the problems it faces.
- E. Providing scientifically qualified staff in the field of scientific and academic research.
- F. Providing advisory services to various parties.
- G. Preparing professionally qualified staff to address environmental problems and calculate their costs.

### **4. Program Accreditation**

nothing

## 5. Other external influences

Admission through success in the competitive examination

## 6. Program Structure

| Program Structure                          | Number of Courses | Credit hours | Percentage | Reviews* |
|--------------------------------------------|-------------------|--------------|------------|----------|
| Departmental requirements for Master's/PhD | 12/12             | 28/34        |            |          |
| Master's thesis or doctoral dissertation   | 1/1               | 8/30         |            |          |
| Other                                      |                   |              |            |          |

\* This can include notes whether the course is basic or optional.

## 7. Program Description

| Year/Level      | Course Code | Course Name                    | Credit Hours |           |
|-----------------|-------------|--------------------------------|--------------|-----------|
| Master's        |             |                                | theoretical  | practical |
| First Semester  | MSc-AccF101 | Financial Accounting           | 3            |           |
| First Semester  | MSc-AccC102 | Cost accounting                | 3            |           |
| First Semester  | MSc-AccA103 | Accounting theory              | 2            |           |
| First Semester  | MSc-AccA104 | Advanced statistics            | 2            |           |
| First Semester  | MSc-AccA105 | Accounting information systems | 2            |           |
| First Semester  | MSc-AccE106 | English language               | 2            |           |
| Second Semester | MSc-AccM201 | Managerial accounting          | 3            |           |
| Second Semester | MSc-AccA202 | Audit                          | 2            |           |
| Second Semester | MSc-AccI203 | International Accounting       | 2            |           |
| Second Semester | MSc-AccA204 | Advanced Financial Accounting  | 3            |           |
| Second Semester | MSc-AccP205 | Panel discussion               | 2            |           |
| Second Semester | MSc-AccS206 | Scientific research ethics     | 2            |           |
| PhD             |             |                                |              |           |
| First Semester  | PhD-AccA101 | Advanced Managerial Accounting | 3            |           |
| First Semester  | PhD-AccA102 | Advanced Cost Accounting       | 3            |           |

|                 |             |                                        |   |  |
|-----------------|-------------|----------------------------------------|---|--|
| First Semester  | PhD-AccA103 | Accounting information systems         | 3 |  |
| First Semester  | PhD-AccA104 | Advanced statistical applications      | 3 |  |
| First Semester  | PhD-AccI105 | International Accounting Standards     | 3 |  |
| First Semester  | PhD-AccE106 | English language                       | 2 |  |
| Second Semester | PhD-AccA201 | Advanced Audit                         | 3 |  |
| Second Semester | PhD-AccA202 | Advanced Financial Accounting          | 3 |  |
| Second Semester | PhD-AccA203 | Accounting theory                      | 3 |  |
| Second Semester | PhD-AccE204 | Econometrics                           | 3 |  |
| Second Semester | PhD-AccC205 | Contemporary accounting problems       | 3 |  |
| Second Semester | PhD-AccS206 | Scientific research methods and ethics | 2 |  |

| 8. Expected learning outcomes of the program                                                                                                                                                                                                                                                                                                                                                     |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Knowledge                                                                                                                                                                                                                                                                                                                                                                                        |  |
| 1) Enabling students to develop their abilities and contribute to society as qualified professionals.<br>2) Preparing students for the job market with self-confidence and problem-solving skills.<br>3) Enabling graduates to adapt to new developments in the job market in their field of specialization.<br>4) Preparing teaching staff at various Iraqi universities.                       |  |
| Skills                                                                                                                                                                                                                                                                                                                                                                                           |  |
| 1) Learning and conducting accounting analyses of economic problems and phenomena<br>2) The ability to employ accounting information to rationalize decisions<br>3) Enabling students to monitor and evaluate performance and provide accounting consultations to various parties<br>4) The ability to diagnose cases of financial and administrative corruption and find appropriate solutions. |  |
| Ethics                                                                                                                                                                                                                                                                                                                                                                                           |  |
| 1) Converting quantitatively measured economic events and transactions into accounting operations<br>2) Achieving consistency between accounting norms and rules and applicable laws and regulations                                                                                                                                                                                             |  |

|                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 3) Processing data and converting it into information useful for decision-making                                                                                              |  |
| 4) The ability to detect and identify accounting problems, seek to address them scientifically, and research and investigate manifestations of corruption and financial fraud |  |

## 9. Teaching and Learning Strategies

- 1) Online lectures based on blended learning on the Google Meet platform
- 2) Practical applications to solve accounting problems
- 3) Field visits to accounting departments in economic units
- 4) Review of the documentation set specified by applicable instructions and regulations
- 5) Illustrative materials (posters)
- 6) Discussion sessions, in person or via the Google Meet platform
- 7) Field visits
- 8) Reports

## 10. Evaluation methods

- 1) Written and online exams on Google Drive
- 2) Oral exams
- 3) Discussions
- 4) Practical application assignments
- 5) Quick thinking tests
- 6) Practical applications
- 7) Thinking questions
- 8) Workshops

## 11. Faculty

### Faculty Members

| Academic Rank | Specialization |         | Special Requirements/Skills (if applicable) | Number of the teaching staff |          |
|---------------|----------------|---------|---------------------------------------------|------------------------------|----------|
|               | General        | Special |                                             | Staff                        | Lecturer |
|               |                |         |                                             |                              |          |

|                        |            |  |  |  |       |  |
|------------------------|------------|--|--|--|-------|--|
| Prof (7)               | Accounting |  |  |  | angel |  |
| Asst Prof (14)         | Accounting |  |  |  | angel |  |
| Lecturer(4)            | Accounting |  |  |  | angel |  |
| assistant Lecturer (1) | Accounting |  |  |  | angel |  |

### Professional Development

#### Mentoring new faculty members

- A- Using the computer
- B- Purchasing ready-made accounting software
- C- Enhancing communication with the community and meeting market needs

#### Professional development of faculty members

- 1) Academic promotions according to the conditions for academic promotions
- 2) Related workshops and seminars
- 3) Continuing Education Center courses (teaching methods)

### 12. Acceptance Criterion

- A- Competitive Exam
- B- Academic Background: Bachelor's degree in Accounting for Master's applicants, Master's degree in Accounting for PhD applicants

### 13. The most important sources of information about the program

- A- Accounting Department Guide for the 2023-2024 academic year
- B- Documents of the Sectoral Committee for the Specialization of Accounting Sciences
- C- The college's website on the World Wide Web  
<http://mng.uokufa.edu.iq>

#### 14. Program Development Plan

Using new concepts in the field of accounting and using electronic devices to present information and accounting issues

| Program Skills Outline |             |                                |                   |                                    |    |    |    |        |    |    |    |        |    |    |    |
|------------------------|-------------|--------------------------------|-------------------|------------------------------------|----|----|----|--------|----|----|----|--------|----|----|----|
|                        |             |                                |                   | Required program Learning outcomes |    |    |    |        |    |    |    |        |    |    |    |
| Year/Level             | Course Code | Course Name                    | Basic or optional | Knowledge                          |    |    |    | Skills |    |    |    | Ethics |    |    |    |
|                        |             |                                |                   | A1                                 | A2 | A3 | A4 | B1     | B2 | B3 | B4 | C1     | C2 | C3 | C4 |
| Master's               |             |                                |                   |                                    |    |    |    |        |    |    |    |        |    |    |    |
| First Semester         | MSc-AccF101 | Financial Accounting           | Basic             | √                                  |    | √  |    | √      | √  |    |    |        | √  | √  |    |
| First Semester         | MSc-AccC102 | Cost accounting                | Basic             | √                                  | √  |    |    |        |    | √  | √  | √      |    |    | √  |
| First Semester         | MSc-AccA103 | Accounting theory              | Basic             | √                                  |    | √  |    |        | √  |    | √  |        | √  | √  |    |
| First Semester         | MSc-AccA104 | Advanced statistics            | major             | √                                  |    | √  |    | √      |    |    | √  |        |    | √  | √  |
| First Semester         | MSc-AccA105 | Accounting information systems | Basic             | √                                  |    | √  |    |        | √  |    | √  | √      | √  |    |    |
| First Semester         | MSc-AccE106 | English language               | major             | √                                  | √  |    |    | √      |    | √  |    |        |    | √  | √  |
| Second Semester        | MSc-AccM201 | Managerial accounting          | Basic             |                                    | √  |    | √  | √      |    | √  |    |        |    | √  | √  |
| Second Semester        | MSc-AccA202 | Audit                          | Basic             | √                                  |    | √  |    | √      |    |    | √  |        | √  |    |    |
| Second Semester        | MSc-AccI203 | International Accounting       | Basic             | √                                  | √  |    |    | √      |    | √  |    | √      |    |    | √  |
| Second Semester        | MSc-AccA204 | Advanced Financial Accounting  | Basic             |                                    |    | √  | √  |        | √  |    | √  |        | √  | √  |    |

|                 |             |                                        |       |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------|-------------|----------------------------------------|-------|---|---|---|---|---|---|---|---|---|---|---|---|
| Second Semester | MSc-AccP205 | Panel discussion                       | Basic |   | √ |   | √ |   |   | √ | √ | √ |   |   | √ |
| Second Semester | MSc-AccS206 | Scientific research ethics             | major | √ |   | √ |   |   | √ |   | √ | √ |   | √ |   |
| PhD             |             |                                        |       |   |   |   |   |   |   |   |   |   |   |   |   |
| First Semester  | PhD-AccA101 | Advanced Managerial Accounting         | Basic | √ |   | √ |   |   | √ |   |   | √ | √ |   |   |
| First Semester  | PhD-AccA102 | Advanced Cost Accounting               | Basic |   | √ |   | √ | √ |   |   | √ |   |   | √ | √ |
| First Semester  | PhD-AccA103 | Accounting information systems         | Basic | √ |   | √ |   | √ | √ |   | √ | √ | √ | √ |   |
| First Semester  | PhD-AccA104 | Advanced statistical applications      | major | √ | √ |   |   |   | √ | √ |   | √ |   |   | √ |
| First Semester  | PhD-AccI105 | International Accounting Standards     | Basic | √ |   | √ |   |   | √ |   | √ | √ | √ |   |   |
| First Semester  | PhD-AccE106 | English language                       | major |   | √ |   | √ | √ |   | √ |   |   |   | √ | √ |
| Second Semester | PhD-AccA201 | Advanced Audit                         | Basic | √ |   | √ |   |   | √ |   |   | √ | √ |   |   |
| Second Semester | PhD-AccA202 | Advanced Financial Accounting          | Basic | √ |   |   | √ | √ |   |   | √ |   |   | √ | √ |
| Second Semester | PhD-AccA203 | Accounting theory                      | Basic | √ |   | √ |   | √ | √ |   |   | √ | √ |   |   |
| Second Semester | PhD-AccE204 | Econometrics                           | major | √ | √ |   |   | √ |   | √ |   | √ |   | √ |   |
| Second Semester | PhD-AccC205 | Contemporary accounting problems       | Basic | √ |   | √ |   | √ |   |   | √ | √ | √ |   |   |
| Second Semester | PhD-AccS206 | Scientific research methods and ethics | major |   | √ |   | √ | √ |   |   | √ | √ |   | √ |   |

- Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

# Master

## Course Description Form

| <b>1. Course Name:</b>                                                                                           |       |                                                                                                                                                                             |                              |                                            |                                                 |
|------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------------|-------------------------------------------------|
| Advanced statistics                                                                                              |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>2. Course Code:</b>                                                                                           |       |                                                                                                                                                                             |                              |                                            |                                                 |
| MSc-AccA104                                                                                                      |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>3. Semester / Year:</b>                                                                                       |       |                                                                                                                                                                             |                              |                                            |                                                 |
| First semester / first year                                                                                      |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>4. Description Preparation Date:</b>                                                                          |       |                                                                                                                                                                             |                              |                                            |                                                 |
| 30/6/2025                                                                                                        |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>5. Available Attendance Forms:</b>                                                                            |       |                                                                                                                                                                             |                              |                                            |                                                 |
| Classrooms (in-person)                                                                                           |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>                                               |       |                                                                                                                                                                             |                              |                                            |                                                 |
| hours30                                                                                                          |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>7. Course administrator's name (mention all, if more than one name)</b>                                       |       |                                                                                                                                                                             |                              |                                            |                                                 |
| Abdalabbas Hassan Kadhim<br><a href="mailto:Abdalabbas.kadhim@uokufa.edu.iq">Abdalabbas.kadhim@uokufa.edu.iq</a> |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>8. Course Objectives</b>                                                                                      |       |                                                                                                                                                                             |                              |                                            |                                                 |
| Course Objectives: Students' knowledge of data analysis skills and discussion of results.                        |       |                                                                                                                                                                             |                              |                                            |                                                 |
| <b>9. Teaching and Learning Strategies</b>                                                                       |       |                                                                                                                                                                             |                              |                                            |                                                 |
| Strategy                                                                                                         |       | In-person lectures, discussion groups among students on some cognitive matters. Providing the opportunity for students to discuss and explain some aspects of the lectures. |                              |                                            |                                                 |
| <b>10. Course Structure</b>                                                                                      |       |                                                                                                                                                                             |                              |                                            |                                                 |
| Week                                                                                                             | Hours | Required Learning Outcomes                                                                                                                                                  | Unit or subject name         | Learning method                            | Evaluation method                               |
| 1                                                                                                                | 2     | Master Accounting                                                                                                                                                           | Measures of central tendency | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |

|    |   |                   |                                         |                                            |                                                 |
|----|---|-------------------|-----------------------------------------|--------------------------------------------|-------------------------------------------------|
| 2  | 2 | Master Accounting | Measures of central tendency            | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 3  | 2 | Master Accounting | Dispersion measures                     | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 4  | 2 | Master Accounting | Dispersion measures                     | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 5  | 2 | Master Accounting | Simple correlation, partial correlation | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 6  | 2 | Master Accounting | Multiple correlation, rank correlation  | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 7  | 2 | Master Accounting | Written exam for the first month        | Written exam for the first month           | Written exam for the first month                |
| 8  | 2 | Master Accounting | Auto correlation                        | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 9  | 2 | Master Accounting | simple linear regression                | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 10 | 2 | Master Accounting | Multiple linear regression              | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 11 | 2 | Master Accounting | Autoregression (time series)            | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 12 | 2 | Master Accounting | Analysis of variance table (ANOVA)      | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 13 | 2 | Master Accounting | Preview (without return, with return)   | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 14 | 2 | Master Accounting | Data analysis with SPSS                 | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 15 | 2 | Master Accounting | Written exam for the second month       | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |

## 11. Course Evaluation

Written exams: Daily oral and written tests. Participation in answering cognitive questions posed during the lecture.

## 12. Learning and Teaching Resources

|              |                                                                                                             |
|--------------|-------------------------------------------------------------------------------------------------------------|
| Basic texts  | books                                                                                                       |
| Course books | Statistics by Mahmoud Al-Mashhadan<br>Analysis and Design of Agriculture Experiments by Kamal Al-Mashhadani |
| Other        | Lectures on the use of SPSS                                                                                 |
|              |                                                                                                             |

## Course Description Form

| <b>13. Course Name: Advanced Cost accounting</b>                            |       |                                                           |                                                                          |                                   |                         |
|-----------------------------------------------------------------------------|-------|-----------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------|-------------------------|
| Ac                                                                          |       |                                                           |                                                                          |                                   |                         |
| <b>14. Course Code: MSc–AccC102</b>                                         |       |                                                           |                                                                          |                                   |                         |
|                                                                             |       |                                                           |                                                                          |                                   |                         |
| <b>15. First Semester / Year: 2024–2025</b>                                 |       |                                                           |                                                                          |                                   |                         |
|                                                                             |       |                                                           |                                                                          |                                   |                         |
| <b>16. Description Preparation Date: 3/9/2025</b>                           |       |                                                           |                                                                          |                                   |                         |
|                                                                             |       |                                                           |                                                                          |                                   |                         |
| <b>17. Available Attendance Forms: classroom</b>                            |       |                                                           |                                                                          |                                   |                         |
|                                                                             |       |                                                           |                                                                          |                                   |                         |
| <b>18. Number of Credit Hours (Total) 3 / Number of Units (Total) 3</b>     |       |                                                           |                                                                          |                                   |                         |
|                                                                             |       |                                                           |                                                                          |                                   |                         |
| <b>19. Course administrator's name (mention all, if more than one name)</b> |       |                                                           |                                                                          |                                   |                         |
| Ahmed Maher Mohammad Ali Fadhil<br>ahmedm.fadhil@uokufa.edu.iq              |       |                                                           |                                                                          |                                   |                         |
| <b>20. Course Objectives</b>                                                |       |                                                           |                                                                          |                                   |                         |
| Course Objectives                                                           |       |                                                           | Communicating academic ideas related to c<br>accounting                  |                                   |                         |
| <b>21. Teaching and Learning Strategies</b>                                 |       |                                                           |                                                                          |                                   |                         |
| Strategy                                                                    |       | Building researchers' procedural and theoretical capacity |                                                                          |                                   |                         |
| <b>22. Course Structure</b>                                                 |       |                                                           |                                                                          |                                   |                         |
| Week                                                                        | Hours | Required Learning Outcomes                                | Unit or subject name                                                     | Learning method                   | Evaluation method       |
| 1                                                                           | 3     | Building researchers' procedural and theoretical capacity | Introduction to Cost Accounting ( Concepts, Terminology, and Behaviors). | Methodological books and articles | Brainstorming and tests |

|    |   |                                                           |                                                                       |                                   |                         |
|----|---|-----------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------|-------------------------|
| 2  | 3 | Building researchers' procedural and theoretical capacity | Job Costing                                                           | Methodological books and articles | Brainstorming and tests |
| 3  | 3 | Building researchers' procedural and theoretical capacity | Process Costing : Methods                                             | Methodological books and articles | Brainstorming and tests |
| 4  | 3 | Building researchers' procedural and theoretical capacity | Process Costing : Spoilage , Rework , and Scrap                       | Methodological books and articles | Brainstorming and tests |
| 5  | 3 | Building researchers' procedural and theoretical capacity | Standard Costing and Variance Analysis                                | Methodological books and articles | Brainstorming and tests |
| 6  | 3 | Building researchers' procedural and theoretical capacity | Cost Allocation : Joint Products and By-Products                      | Methodological books and articles | Brainstorming and tests |
| 7  | 3 |                                                           | Examination (1)                                                       |                                   |                         |
| 8  | 3 | Building researchers' procedural and theoretical capacity | ABC, TD-ABC, 4ST-ABC, ABC11                                           | Methodological books and articles | Brainstorming and tests |
| 9  | 3 | Building researchers' procedural and theoretical capacity | RCA, TD-RCA                                                           | Methodological books and articles | Brainstorming and tests |
| 10 | 3 | Building researchers' procedural and theoretical capacity | Quality Costs and Productivity: Measurement, Reporting, and Control   | Methodological books and articles | Brainstorming and tests |
| 11 | 3 | Building researchers' procedural and theoretical capacity | Performance Measurement, Balanced Scorecards, and Performance Rewards | Methodological books and articles | Brainstorming and tests |
| 12 | 3 | Building researchers' procedural and theoretical capacity | Theory of Constraints & Throughput Accounting                         | Methodological books and articles | Brainstorming and tests |
| 13 | 3 | Building researchers' procedural and theoretical capacity | Just-In-Time Costing                                                  | Methodological books and articles | Brainstorming and tests |
| 14 | 3 |                                                           | Examination (2)                                                       |                                   |                         |
| 15 | 3 | Building researchers' procedural and theoretical capacity | Full Reviewing                                                        | Methodological books and articles | Brainstorming and tests |

### 23. Course Evaluation

### 24. Learning and Teaching Resources

|              |                                                                                                                                                                                                                                                                                                                                                                             |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Basic texts  |                                                                                                                                                                                                                                                                                                                                                                             |
| Course books | <ol style="list-style-type: none"> <li>1) Horngren, Charles T., Srikant M. Datar, and George Foster. "Managerial accounting", 17th,(2021).</li> <li>2) Blocher, Edward J., David E. Stout, Juras ,Paul E.,and Smith, Steven. "Cost management ",8th, (2019).</li> <li>3) Hansen. D.R. &amp; Maryanne M. M, " Managerial Accounting", Eight Edition ,8th, (2007).</li> </ol> |

|       |  |
|-------|--|
| Other |  |
|       |  |

## Course Description Form

|                                                                              |                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>25. Course Name</b>                                                       |                                                                                                                                                                                                                                                                                                                                                                                       |
| Ac                                                                           | <b>Master of Accounting / Advanced Managerial Accounting</b>                                                                                                                                                                                                                                                                                                                          |
| <b>26. Course Code:</b>                                                      |                                                                                                                                                                                                                                                                                                                                                                                       |
| MSc–AccM201                                                                  |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>27. Semester / Year:</b>                                                  |                                                                                                                                                                                                                                                                                                                                                                                       |
| 2024/2025                                                                    |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>28. Description Preparation Date:</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                       |
| 1/9/2024                                                                     |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>29. Available Attendance Forms:</b>                                       |                                                                                                                                                                                                                                                                                                                                                                                       |
| Lectures                                                                     |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>30. Number of Credit Hours (Total) / Number of Units (Total)</b>          |                                                                                                                                                                                                                                                                                                                                                                                       |
| 3 hours/15 weeks= 75 hours                                                   |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>31. Course administrator's name (mention all, if more than one name):</b> |                                                                                                                                                                                                                                                                                                                                                                                       |
| prof. Dr. Hatem Karim Kadhim                                                 |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>32. Course Objectives</b>                                                 |                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Course Objectives</b>                                                     | <ul style="list-style-type: none"> <li>Explaining the need for managerial accounting.</li> <li>Discussing the basic cost management concepts.</li> <li>Measuring the breakeven.</li> <li>Discussing the Master Budget and Responsibility Accounting</li> <li>Solving the problem of capital budgeting.</li> <li>Discussing different approaches of performance evaluation.</li> </ul> |

|  |                                                                                                                                              |
|--|----------------------------------------------------------------------------------------------------------------------------------------------|
|  | <ul style="list-style-type: none"> <li>Measuring the cost for decisions making.</li> <li>Discussing the Cost Management concepts.</li> </ul> |
|--|----------------------------------------------------------------------------------------------------------------------------------------------|

### 33. Teaching and Learning Strategies

|          |                                                                                                                            |
|----------|----------------------------------------------------------------------------------------------------------------------------|
| Strategy | 1- Lectures 2- Giving examples 3- Homework<br>4- Using logical thinking and brainstorming to solve accounting applications |
|----------|----------------------------------------------------------------------------------------------------------------------------|

### 34. Course Structure

| Week | Hours | Required Learning Outcomes       | Unit or subject name                              | Learning method | Evaluation method |
|------|-------|----------------------------------|---------------------------------------------------|-----------------|-------------------|
| 1    | 3     | Determine the learning objective | The manager and management accounting             | Lectures        | Discussion        |
| 2    | 3     | Determine the learning objective | Basic cost management concepts                    | Lectures        | Discussion        |
| 3    | 3     | Determine the learning objective | Cost –volume – profit relationships               | Lectures        | Application       |
| 4    | 3     | Determine the learning objective | Master budget                                     | Lectures        | Application       |
| 5    | 3     | Determine the learning objective | responsibility accounting                         | Lectures        | Discussion        |
| 6    | 3     | Determine the learning objective | Differential Analysis: The Key to Decision Making | Lectures        | Application       |
| 7    | 3     | Determine the learning objective | Examination1                                      | Lectures        | Test              |
| 8    | 3     | Determine the learning objective | Capital expenditure decisions                     | Lectures        | Application       |
| 9    | 3     | Determine the learning objective | Performance Measurement                           | Lectures        | Discussion        |
| 10   | 3     | Determine the learning objective | Performance Measurement                           | Lectures        | Application       |
| 11   | 3     | Determine the learning objective | Strategic cost management                         | Lectures        | Discussion        |
| 12   | 3     | Determine the learning objective | CPA                                               | Lectures        | Application       |
| 13   | 3     | Determine the learning objective | TDABC                                             | Lectures        | Discussion        |

|    |   |                                  |               |          |            |
|----|---|----------------------------------|---------------|----------|------------|
| 14 | 3 | Determine the learning objective | RCA           | Lectures | Discussion |
| 15 | 3 | Determine the learning objective | Examination 2 | Lectures | Test       |

### 35. Course Evaluation

1– Written exams 2– Oral exam 3– Student participation in solving exercises 4– Daily exams.

### 36. Learning and Teaching Resources

|              |                                                                                                                                                                             |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Basic texts  | Horngren and others "Cost accounting: A managerial emphasis" 17th edition, 2021.                                                                                            |
| Course books | Hilton "Managerial accounting" 12th edition, 2020.                                                                                                                          |
| Other        | Garrison and others "Managerial accounting" 17th edition, 2021.<br><br>Hatem Karim Kadhim Al-Mamouri, "Advanced Management Accounting", 1st edition, Al Nebras Press, 2020. |
|              |                                                                                                                                                                             |

## Course Description Form

|                                         |
|-----------------------------------------|
| <b>1. Course Name:</b>                  |
| International Accounting                |
| <b>2. Course Code:</b>                  |
| MSc–Accl203                             |
| <b>3. Semester / Year:</b>              |
| Semester Tow/2024–2025                  |
| <b>4. Description Preparation Date:</b> |

22/6/2025

**5. Available Attendance Forms:**

Attendance inside the classroom

**6. Number of Credit Hours (Total) / Number of Units (Total)**

2 Hours/ 2 Units

**7. Course administrator's name (mention all, if more than one name)**

Asst pro.phd. Hassnain kadhemi ojah / [hassnink.alshahmani@uokufa.edu.iq](mailto:hassnink.alshahmani@uokufa.edu.iq)

**8. Course Objectives**

|                   |                                                                                                                                                                                                                                                                          |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Objectives | 1) Enabling the student to understand the meaning of international accounting<br>2) Teaching the student how to be an international accountant<br>3) Learn how to deal with financial transactions in foreign currency<br>4) Learn how to translate financial statements |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**9. Teaching and Learning Strategies**

|          |                                                                                                                                                   |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategy | 1) Preparing international accountants<br>2) Dealing with international financial problems<br>3) Learn about the financial cultures of approaches |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------|

**10. Course Structure**

| Week | Hours | Required Learning Outcomes                                         | Unit or subject name                                       | Learning method                     | Evaluation method           |
|------|-------|--------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|-----------------------------|
| 1    | 2     | Learn about preparation methods<br>International financial reports | International Accounting and International Business:       | Lecture and Explanation<br>Examples | Daily exams and discussions |
| 2    | 2     | Learn about preparation methods                                    | Global Accounting Diversity                                | Lecture and Explanation<br>Examples | Daily exams and discussions |
| 3    | 2     | International financial report                                     | International accounting patterns, culture and development | Lecture and Explanation<br>Examples | Daily exams and discussions |
| 4    | 2     | Learn about preparation methods                                    | Comparative International Financial Accounting.            | Lecture and Explanation<br>Examples | Daily exams and discussions |
| 5    | 2     | International financial report                                     | International convergence financial reports                | Lecture and Explanation<br>Examples | Daily exams and discussions |
| 6    | 2     | Learn about preparation methods                                    | Foreign currency transactions                              | Lecture and Explanation<br>Examples | Daily exams and discussions |

|    |   |                                 |                                                                     |                                  |                             |
|----|---|---------------------------------|---------------------------------------------------------------------|----------------------------------|-----------------------------|
| 7  | 2 | International financial report  | Foreign currency translation financial statements                   | Lecture and Explanation Examples | Daily exams and discussions |
| 8  | 2 | Learn about preparation methods | The first monthly exam                                              | Lecture and Explanation Examples | Daily exams and discussions |
| 9  | 2 | International financial report  | Foreign currency translation financial statements                   | Lecture and Explanation Examples | Daily exams and discussions |
| 10 | 2 | Learn about preparation methods | Auditing and corporate governance from an international perspective | Lecture and Explanation Examples | Daily exams and discussions |
| 11 | 2 | International financial report  | International tax                                                   | Lecture and Explanation Examples | Daily exams and discussions |
| 12 | 2 | Learn about preparation methods | International transfer rates                                        | Lecture and Explanation Examples | Daily exams and discussions |
| 13 | 2 | International financial report  | Financial risk management                                           | Lecture and Explanation Examples | Daily exams and discussions |
| 14 | 2 | Learn about preparation methods | Research discussion                                                 | Lecture and Explanation Examples | Daily exams and discussions |
| 15 | 2 | International financial report  | The second month exam                                               | Lecture and Explanation Examples | Daily exams and discussions |

## 11. Course Evaluation

- 1) Daily exams
- 2) Articles
- 3) Discussions inside the lecture
- 4) Monthly exams
- 5) Research discussion

## 12. Learning and Teaching Resources

|              |                                                                   |
|--------------|-------------------------------------------------------------------|
| Basic texts  |                                                                   |
| Course books | Choi, Gary 7th ed.<br>Doupnik, Finn, Gotti, Perera, Fifth Edition |
| Other        |                                                                   |
|              |                                                                   |

# Master of Accounting Course Description Form for the Academic Year 2024-2025 for the Auditing Course

| <b>1. Course Name:</b>                                                                            |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
|---------------------------------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------|
| Ac Auditing                                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>2. Course Code:</b>                                                                            |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| MSc-AccA202                                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>3. Semester / Year:</b>                                                                        |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| 2025–2024                                                                                         |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>4. Description Preparation Date:</b>                                                           |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| 19 /1 /2025                                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>5. Available Attendance Forms:</b>                                                             |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| My presence                                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>                                |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| 32                                                                                                |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>7. Course administrator's name (mention all, if more than one name)</b>                        |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| Name: Assistant Professor Dr. Karar Jassim Najm Al-Issawi<br>Email: Kararj.aleesawe@uokufa.edu.iq |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| <b>8. Course Objectives</b>                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| Course Objectives                                                                                 |       | <ul style="list-style-type: none"> <li>• The need for auditing and other assurance services</li> <li>• Standards and rules governing the practice of the profession</li> <li>• The legal basis for auditor responsibility</li> <li>• The auditor's work method</li> <li>• The concept of internal control and its importance to the auditor and management</li> <li>• A description of the nature and importance of the auditor's report</li> <li>• An explanation of how materiality affects auditor decisions and its relationship to audit risk</li> <li>• The importance of evidentiary material to the auditor's work</li> <li>• A review of recent trends in auditing</li> <li>• An understanding of the concept of audit quality</li> </ul> |                                                                              |                                            |                                                 |
| <b>9. Teaching and Learning Strategies</b>                                                        |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| Strategy                                                                                          |       | <ul style="list-style-type: none"> <li>• In-person lectures</li> <li>• Discussion sessions between students on specific cognitive topics</li> <li>• Providing students with the opportunity to participate in discussing and explaining some aspects of the lecture</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                              |                                            |                                                 |
| <b>10. Course Structure</b>                                                                       |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                                            |                                                 |
| Week                                                                                              | Hours | Required Learning Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Unit or subject name                                                         | Learning method                            | Evaluation method                               |
| 1                                                                                                 | 2     | Master of Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The theoretical framework of auditing, contemporary with modern developments | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |

|    |   |                      |                                                                                                  |                                            |                                                 |
|----|---|----------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------|
| 2  | 2 | Master of Accounting | General auditing standards and auditing ethics                                                   | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 3  | 2 | Master of Accounting | Study and evaluation of the internal control system and its impact on the external audit process | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 4  | 2 | Master of Accounting | Relative importance and assessment of audit risks using modern methods and techniques            | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 5  | 2 | Master of Accounting | Planning the audit process, programs, and procedures used in auditing                            | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 6  | 2 | Master of Accounting | Evidence in light of business development and expansion and the statistical sampling method used | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 7  | 2 | Master of Accounting | First month exam                                                                                 | Written exam                               | Written exam                                    |
| 8  | 2 | Master of Accounting | Auditor responsibilities towards third parties, their rights, and duties                         | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 9  | 2 | Master of Accounting | Audit reports and opinions used in their reports                                                 | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 10 | 2 | Master of Accounting | Using computers and artificial intelligence in auditing processes                                | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 11 | 2 | Master of Accounting | Auditing accounting estimates, subsequent events, and their impact on the auditor's opinion      | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 12 | 2 | Master of Accounting | Modern Trends in Environmental and Social Auditing                                               | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 13 | 2 | Master of Accounting | Quality of External Auditing                                                                     | Explaining the lecture in interactive ways | Oral questions, speed tests, and surprise exams |
| 14 | 2 | Master of Accounting | Second Month Exam                                                                                | Written exam                               | Written exam                                    |
| 15 | 2 | Master of Accounting | Comprehensive Review of the Material and Discussion of Solutions to Monthly Questions            | Explaining the lecture in interactive ways | Oral questions and speed tests                  |

## 11. Course Evaluation

- Written exams
- Daily oral and written tests
- Participation in answering knowledge questions posed during the lecture

## 12. Learning and Teaching Resources

|              |                                                             |
|--------------|-------------------------------------------------------------|
| Basic texts  | • Reviewing: Between Theory and Practice, by William Thomas |
| Course books | • Reviewing: A Comprehensive Introduction, by Alvin Ahrens  |
| Other        | • Modern and reliable Arabic sources                        |
| Other        | • Modern and reliable lectures, notes, and articles         |

## Course Description Form

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>37. Course Name:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Advanced Financial Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>38. Course Code:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| MSc–AccA204                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>39. Semester / Year:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Second 2024–2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>40. Description Preparation Date:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2025/6/22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>41. Available Attendance Forms:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| In–person instruction– face to face                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>42. Number of Credit Hours (Total) / Number of Units (Total)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>43. Course administrator's name (mention all, if more than one name)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Karrar Saleem Hameedi<br>karrars.hameedi@uokufa.edu.iq                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>44. Course Objectives</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <ol style="list-style-type: none"> <li>1. Understand the basic concepts of business combinations and distinguish between asset purchases and share purchases.</li> <li>2. Prepare consolidated financial statements at and after the acquisition date using the cost and equity methods.</li> <li>3. Analyze the accounting treatments for foreign currency transactions and evaluate strategies to hedge the risk of exchange rate fluctuations.</li> <li>4. Understand the accounting treatments for leases from the perspectives of lessees and lessors in accordance with modern accounting standards.</li> <li>5. Apply revenue recognition criteria to multi–element contracts.</li> </ol> |

6. Address the tax implications in financial accounting, particularly with regard to deferred taxes.
7. Understand retirement and post-employment benefit plans and how to record and provide appropriate disclosures.
8. Analyze financial reports for segments and interim financial periods.
9. Prepare and process the accounting processes for joint ventures, including formation, operation and liquidation.

#### 45. Teaching and Learning Strategies

1. Interactive lectures to introduce concepts and theories while engaging students in discussions.
2. Practical exercises and applications through solving various accounting problems in class.
3. Group projects and presentations to promote collaborative learning and develop presentation and analytical skills.
4. Periodic assessment through quizzes, midterm exams, and class participation.
5. Use of multimedia and demonstrations to clarify complex concepts (such as preparing consolidated statements or lease accounting).

#### 46. Course Structure

| Week | Hours | Required Learning Outcomes                                                                   | Unit or subject name                                       | Learning method             | Evaluation method       |
|------|-------|----------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------|-------------------------|
| 1    | 3     | Identify and distinguish between types of business combinations                              | Introduction to Business Combinations + Asset Acquisitions | Lecture, Discussion         | Homework, Oral Question |
| 2    | 3     | Preparing consolidated financial statements at the acquisition date                          | Consolidated Financial Statements - Date of Acquisition    | Examples, Applications      | Short Quiz              |
| 3    | 3     | Analysis of the cost method in preparing consolidated financial statements after acquisition | Consolidated Statements - Cost Method                      | Lecture, Exercises          | Oral Tests              |
| 4    | 3     | Application of the equity method and preparation of a consolidated statement of cash flows   | Consolidated Statements - Equity Method + Cash Flows       | Case Study, Lecture         | Practical Test          |
| 5    | 3     | Treating foreign currency transactions and evaluating hedging instruments                    | Foreign Currency Transactions and Hedging                  | Lecture, Case Analysis      | Practical Exercise      |
| 6    | 3     | Distinguishing between lessee and lessor accounting and recording lease contracts            | Leases to Lessees and Lessors                              | Lecture, Applications       | Short Quiz              |
| 7    | 3     | Measuring student comprehension of the first half of the course                              | Exam 1                                                     | Written Exam                | Exam                    |
| 8    | 3     | Applying revenue recognition rules according to modern standards                             | Revenue Recognition                                        | Lecture, Practical Examples | Oral Tests              |
| 9    | 3     | Recording deferred and current tax differences                                               | Accounting for Income Tax                                  | Lecture, Exercises          | Oral Tests              |

|    |   |                                                                                         |                                            |                                   |                                         |
|----|---|-----------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------------|
| 10 | 3 | Understanding the settlement of pension and subsequent benefit obligations              | Accounting for Retirement and Benefits     | Lecture, Case Study               | Exam                                    |
| 11 | 3 | Analyzing interim and segment reports                                                   | Segment and Interim Reporting              | Case Study, Discussion            | Oral Tests                              |
| 12 | 3 | Expanding the treatment of pension plans and corporate liabilities                      | Retirement and Benefits Continued          | Lecture, Discussion               | Participation and Continuous Assessment |
| 13 | 3 | Recording accounting transactions when establishing and operating joint-stock companies | Partnerships - Incorporation and Operation | Practical Applications            | Accounting Exercise                     |
| 14 | 3 | Distributing assets when liquidating partnerships                                       | Dissolution of Partnerships                | Comprehensive Example, Discussion | Short Quiz                              |
| 15 | 3 | Measuring final collections and a comprehensive understanding of the course             | Final Exam                                 | Comprehensive Written Exam        | Exam                                    |

#### 47. Course Evaluation

First Exam: 15 marks  
Second Exam: 15 marks  
Research and Essays: 10 marks  
Discussion and Participation: 10 marks  
Final Exam: 50 marks

#### 48. Learning and Teaching Resources

|              |                                                                                                                                                                                 |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Basic texts  | 1-Advanced Accounting,7 ED, Jeter et al, 2018<br>2-- Advanced Accounting, 13th Edition, Global Edition, Beams et al, 2018<br>3-Intermediate Accounting, Kieso et al, 17 ED,2019 |
| Course books |                                                                                                                                                                                 |
| Other        |                                                                                                                                                                                 |
|              |                                                                                                                                                                                 |

## Course Description Form

|                             |  |
|-----------------------------|--|
| <b>49. Course Name:</b>     |  |
| Ac Financial Accounting     |  |
| <b>50. Course Code:</b>     |  |
| MSc–AccF101                 |  |
| <b>51. Semester / Year:</b> |  |

1<sup>st</sup> Semester / Master

**52. Description Preparation Date:**

1/10/2024

**53. Available Attendance Forms:**

Lecture

**54. Number of Credit Hours (Total) / Number of Units (Total)**

45 hours / 45 units

**55. Course administrator's name (mention all, if more than one name)**

Name: Prof. Dr. Maithm Malik Radhi Khaghaany

Email: [maithmm.khaghaany@uokufa.edu.iq](mailto:maithmm.khaghaany@uokufa.edu.iq)

**56. Course Objectives**

**Course Objectives**

By the end of this course, students are expected to:

- Understand and apply the conceptual framework and underlying assumptions of financial reporting.
- Prepare and interpret key financial statements, including the income statement, statement of financial position, and statement of cash flows.
- Analyze and account for investments in debt and equity securities, using fair value and other valuation methods.
- Evaluate and apply accounting treatments for tangible and intangible assets, including acquisition, depreciation, impairment, and amortization.
- Account for current and non-current liabilities, contingencies, and provisions in line with international accounting standards.
- Understand and apply the accounting and reporting principles related to stockholders' equity.
- Analyze accounting changes, corrections of errors, and their implications on financial reporting.
- Develop the ability to critically evaluate financial information for decision-making, policy formulation, and strategic analysis.

**57. Teaching and Learning Strategies**

**Strategy**

**A- Required Learning Outcomes**

**A-1 Understand the conceptual framework for financial reporting and its importance in preparing financial statements.**

**A-2 Prepare and analyze the income statement in accordance with international standards.**

**A-3 Prepare and interpret the statement of financial position and statement of cash flows.**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>A-4 Apply fair value measurement to investments in securities and assess their impact on financial reports.</b></p> <p><b>A-5 Record accounting transactions related to the acquisition and disposal of property, plant, and equipment.</b></p> <p><b>A-6 Calculate depreciation and assess impairment of tangible fixed assets.</b></p> <p><b>A-7 Identify and evaluate intangible assets and account for their amortization and impairment.</b></p> <p><b>A-8 Recognize current liabilities, provisions, and contingencies and apply appropriate accounting treatments.</b></p> <p><b>A-9 Account for non-current liabilities and evaluate them using the time value of money concept.</b></p> <p><b>A-10 Record equity transactions and prepare related financial reports on stockholders' equity.</b></p> <p><b>A-11 Distinguish between accounting changes and error corrections and understand their effects on financial statements.</b></p> <p><b>A-12 Conduct a comprehensive review and critical evaluation of financial accounting topics covered.</b></p> <p><b>B. Subject-specific skills</b></p> <p><b>B-1 Apply the conceptual framework principles to prepare and analyze financial reports.</b></p> <p><b>B-2 Prepare and interpret comprehensive income statements with related disclosures.</b></p> <p><b>B-3 Construct and analyze statements of financial position and cash flows in compliance with IFRS.</b></p> <p><b>B-4 Evaluate and account for investments in debt and equity securities using fair value measurement.</b></p> <p><b>B-5 Record acquisition and disposal transactions of property, plant, and equipment accurately.</b></p> <p><b>B-6 Calculate depreciation, assess asset impairments, and apply depletion methods effectively.</b></p> <p><b>B-7 Identify, value, and amortize intangible assets while recognizing impairment losses.</b></p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**B-8 Recognize, measure, and disclose current liabilities, provisions, and contingencies appropriately.**

**B-9 Account for non-current liabilities using present value techniques and IFRS guidelines.**

**B-10 Prepare accounting entries and reports related to stockholders' equity transactions.**

**B-11 Analyze and apply accounting treatments for changes in policies, estimates, and error corrections.**

**B-12 Integrate accounting knowledge to critically evaluate and synthesize financial statements and reporting issues.**

### **Teaching and Learning Methods**

Lecturer's and books

Small groups

Exercise and problems

Workshops for students

### **C. Thinking Skills**

**- Analytical Thinking: Students analyse complex financial data to discern trends and patterns.**

**- Critical Thinking: They evaluate accounting principles and financial information rigorously.**

**- Problem-Solving Skills: Applying concepts to solve accounting challenges hones their analytical abilities.**

**- Decision-Making Abilities: Students make informed choices based on financial analysis and ethical considerations.**

**- Strategic Thinking: They assess long-term implications of accounting decisions, aligning with organizational goals.**

### **Teaching and Learning Methods**

- The logical sequence of ideas
- Objectivity in discussions
- Understandable logical analysis
- Brainstorming

**D. General and Transferable Skills (other skills relevant to employability and personal development)**

**D-1 Communication Skills:** Intermediate Accounting enhances students' ability to communicate complex financial information effectively, both orally and in writing, fostering clarity and coherence in professional communication.

**D-2 Problem-Solving Abilities:** Through analysing accounting scenarios and applying relevant principles, students develop strong problem-solving skills, essential for addressing complex financial challenges in various business settings.

**D-3 Attention to Detail:** The precision required in preparing financial statements and analysing data cultivates students' attention to detail, crucial for accuracy in accounting and other professions.

**D-4 Time Management:** Balancing coursework, assignments, and exam preparation in Intermediate Accounting instils effective time management skills, vital for meeting deadlines and managing workloads in professional environments.

**D-5 Ethical Awareness:** Discussions on ethical considerations in accounting promote students' awareness of ethical dilemmas and decision-making, preparing them to navigate ethical challenges with integrity and professionalism in their careers.

## 58. Course Structure

| Week | Hours | Required Learning Outcomes | Unit or subject name                                          | Learning method                                          | Evaluation method        |
|------|-------|----------------------------|---------------------------------------------------------------|----------------------------------------------------------|--------------------------|
| 1    | 3     | A-1                        | Conceptual Framework for Financial Reporting                  | Question and discussion                                  | Feedback and interaction |
| 2    | 3     | A-2                        | Income Statement and Related Information                      | Question and discussion                                  | Feedback and interaction |
| 3    | 3     | A-3                        | Statement of Financial Position and Statement of Cash Flows   | Question and discussion                                  | Feedback and interaction |
| 4    | 3     | A-4                        | Investments in Debt & Equity Securities – Fair Value          | Question and discussion                                  | Feedback and interaction |
| 5    | 3     | A-1 to A-4                 | 1 <sup>st</sup> Exam                                          | Focused review and practice of key concepts and problems | Feedback and interaction |
| 6    | 3     | A-5                        | Acquisition and Disposition of Property, Plant, and Equipment | Question and discussion                                  | Feedback and interaction |
| 7    | 3     | A-6                        | Depreciation, Impairments, and Depletion                      | Question and discussion                                  | Feedback and interaction |
| 8    | 3     | A-7                        | Intangible Assets: Valuation, Amortization & Impairment       | Question and discussion                                  | Feedback and interaction |

|    |   |             |                                                    |                                                          |                          |
|----|---|-------------|----------------------------------------------------|----------------------------------------------------------|--------------------------|
| 9  | 3 | A-5 to A-7  | 2 <sup>nd</sup> Exam                               | Focused review and practice of key concepts and problems | Feedback and interaction |
| 10 | 3 | A-8         | Current Liabilities, Provisions, and Contingencies | Question and discussion                                  | Feedback and interaction |
| 11 | 3 | A-9         | Non-Current Liabilities                            | Question and discussion                                  | Feedback and interaction |
| 12 | 3 | A-10        | Accounting & Reporting of Stockholders Equity      | Question and discussion                                  | Feedback and interaction |
| 13 | 3 | A-11        | Accounting Changes & Error Analysis                | Question and discussion                                  | Feedback and interaction |
| 14 | 3 | A-8 to A-11 | 3 <sup>rd</sup> Exam                               | Focused review and practice of key concepts and problems | Feedback and interaction |
| 15 | 3 | A-12        | Review and Feedback                                | Question and discussion                                  | Feedback and interaction |

## 59. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

## 60. Learning and Teaching Resources

|                                                                       |                                                                                                                                                                                                    |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Required textbooks<br>(curricular books, if any)                      | – Intermediate Accounting, Kieso, Weygandt & Warfield, IFRS 3 <sup>rd</sup> Edition, 2018.                                                                                                         |
| Main references (sources)                                             | – Intermediate Accounting: IFRS Edition, 4th Edition, Donald Kieso, Jerry Weygandt, & Terry Warfield, 2020.                                                                                        |
| Recommended books and references<br>(scientific journals, reports...) | – Financial Accounting, Hanlon, Magee, Pfeiffer & Dyckman 6 <sup>th</sup> Edition, 2020.<br>– Intermediate Accounting, Spiceland, Nelson & Thomas, IFRS 9 <sup>th</sup> Edition, 2020.             |
| Electronic References, Websites                                       | <a href="https://www.ifrs.org/">https://www.ifrs.org/</a><br><a href="http://www.isx-iq.net/isxportal/portal/companyGuideList.htm">http://www.isx-iq.net/isxportal/portal/companyGuideList.htm</a> |

## Course Description Form

### 61. Course Name:

Accounting Information Systems (AIS)

### 62. Course code:

MSc-AccA105

**63. Program/Semester/Year:**

Master of Accounting/First Semester/2024/2025

**64. Date of preparation of this description:**

15/9/2024

**65. Available forms of attendance**

In-person lectures in classrooms

**66. Number of Credit Hours (Total) / Number of Units (Total)**

2 hours per week / 2 units

**67. Course administrator's name (mention all, if more than one name)**

Name: Yasir Sahib Malik

Email: yasirs.abdali@uokufa.edu.iq

**68. Course Objectives**

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Course Objectives</b> | <ul style="list-style-type: none"><li>• Scientific research in the field of accounting information systems</li><li>• Exploring new areas of accounting information systems design and development</li><li>• Effective contribution, alongside other sciences, in serving society and addressing the problems it faces.</li><li>• Providing scientifically qualified cadres in the field of scientific and academic research</li><li>• Preparing the student philosophically to help him understand and analyze the problems he faces in the labor market and develop appropriate accounting treatments.</li></ul> |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**69. Teaching and Learning Strategies**

|                 |                                                                                                                                                                                                                                              |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategy</b> | <ul style="list-style-type: none"><li>• In-person discussion sessions</li><li>• Submission and discussion of student papers</li><li>• In-person lectures in classrooms</li><li>• Receive and discuss reports submitted by students</li></ul> |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**70. Course Structure**

| Week | Hours | Required Learning Outcomes | Unit or subject name                                   | Learning method                  | Evaluation method                            |
|------|-------|----------------------------|--------------------------------------------------------|----------------------------------|----------------------------------------------|
| 1    | 2     |                            | Information system: from the accountant's perspective. | In-person lecture in classrooms  | <b>Oral assessment</b><br><b>Daily tests</b> |
| 2    | 2     |                            | Introduction to                                        | 1- In-person discussion sessions | <b>Oral assessment</b>                       |

|    |   |  |                                             |                                                                                                    |                                              |
|----|---|--|---------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------------------|
|    |   |  | Transaction Processing.                     | 2- Submitting working papers from students and discussing them.                                    | <b>Daily tests</b>                           |
| 3  | 2 |  | Ethics, fraud, and internal control.        | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 4  | 2 |  | Ethics, fraud, and internal control.        | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 5  | 2 |  | Financial and management reporting systems. | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 6  | 2 |  | Financial and management reporting systems. | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 7  | 2 |  | Database management systems                 | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 8  | 2 |  | Database management systems                 | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |
| 9  | 2 |  | First month exam                            |                                                                                                    | <b>Midterm exam in person</b>                |
| 10 | 2 |  | Approach REA for Database Modeling          | - In-person discussion sessions<br>2- Submitting working papers from students and discussing them. | <b>Oral assessment</b><br><b>Daily tests</b> |

|    |   |  |                                               |                                                                                                             |                                                      |
|----|---|--|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| 11 | 2 |  | Approach<br>REA for<br>Database<br>Modeling   | - In-person discussion<br>sessions<br>2- Submitting working<br>papers from students<br>and discussing them. | <b>Oral<br/>assessment</b><br><br><b>Daily tests</b> |
| 12 | 2 |  | Enterprise<br>Resource<br>Planning<br>Systems | - In-person discussion<br>sessions<br>2- Submitting working<br>papers from students<br>and discussing them. | <b>Oral<br/>assessment</b><br><br><b>Daily tests</b> |
| 13 | 2 |  | Enterprise<br>Resource<br>Planning<br>Systems | - In-person discussion<br>sessions<br>2- Submitting working<br>papers from students<br>and discussing them. | <b>Oral<br/>assessment</b><br><br><b>Daily tests</b> |
| 14 | 2 |  | Student<br>reports and<br>research<br>papers  | Receive and discuss<br>reports submitted by<br>students                                                     | <b>Oral<br/>assessment</b>                           |
| 15 | 2 |  | Second<br>month exam                          |                                                                                                             | <b>Midterm<br/>exam in<br/>person</b>                |

#### **71. Course Evaluation**

|                                                                                                                |      |
|----------------------------------------------------------------------------------------------------------------|------|
| Duties inside and outside the classroom / Student participation in discussions, Essay, project, or daily exams | 20%  |
| First exam                                                                                                     | 15%  |
| Second exam                                                                                                    | 15%  |
| Final exam                                                                                                     | 50%  |
| the total                                                                                                      | 100% |

#### **72. Learning and Teaching Resources**

|                                        |                                                    |
|----------------------------------------|----------------------------------------------------|
| Accounting Information Systems         | Hall, A. Jams, (2019)                              |
| Using Financial Accounting Information | Porter, G. & Norton, C., (2018)                    |
| Accounting Information Systems         | Turner, L. Weickgenannt, A. & Copeland, M., (2017) |
| Accounting Information Systems         | Ulric J. Gelinas, Jr. and Richard B. Dull, (2008)  |

## Course Description Form

|                                                                             |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
|-----------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------|--------------------------|
| <b>73. Course Name:</b>                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| Accounting Theory                                                           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>74. Course Code:</b>                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| MSc-AccA103                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>75. Semester / Year:</b>                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| 2024-2025                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>76. Description Preparation Date:</b>                                    |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| 2 September 2024                                                            |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>77. Available Attendance Forms:</b>                                      |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| in person                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>78. Number of Credit Hours (Total) / Number of Units (Total)</b>         |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| 2                                                                           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>79. Course administrator's name (mention all, if more than one name)</b> |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| Name: Prof. Dr. Akeel Hamza Habeeb<br>Email: akeelh.alhasnawi@uokufa.edu.iq |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>80. Course Objectives</b>                                                |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>Course Objectives</b>                                                    |              | Upon completing this course, students should: <ul style="list-style-type: none"> <li>Introducing the nature of accounting and its historical development</li> <li>Discussing the development of accounting rules</li> <li>Providing students with the necessary knowledge of the theoretical foundations accounting applications</li> <li>Discussing the scientific research methods in accounting</li> <li>Identification of alternatives to accounting measurement and its scientific basis</li> <li>Introducing modern approaches to the formulation of accounting theory</li> <li>Identify future directions for accounting research</li> </ul> |                                                         |                        |                          |
| <b>81. Teaching and Learning Strategies</b>                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>Strategy</b>                                                             |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>82. Course Structure</b>                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                         |                        |                          |
| <b>Week</b>                                                                 | <b>Hours</b> | <b>Required Learning Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Unit or subject name</b>                             | <b>Learning method</b> | <b>Evaluation method</b> |
| 1                                                                           | 2            | History and evolution accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Belkaoui-CHAPTER 1: History and evolution of accounting | Discussion-Visual      | Verbal Exam              |

|    |   |                                                                                                            |                                                                                                                            |                   |             |
|----|---|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------|-------------|
| 2  | 2 | Introduction To Financial Accounting Theory                                                                | CHAPTER 1: INTRODUCTION TO FINANCIAL ACCOUNTING THEORY                                                                     | Discussion-Visual | Verbal Exam |
| 3  | 2 | Traditional approaches to formulation of accounting theory                                                 | Belkaoui-CHAPTER Traditional approaches to formulation of accounting theory                                                | Discussion-Visual | Verbal Exam |
| 4  | 2 | Traditional approaches to formulation of accounting theory                                                 | Belkaoui-CHAPTER 3: Traditional approaches to the formulation of accounting theory                                         | Discussion-Visual | Verbal Exam |
| 5  | 2 | The financial reporting environment                                                                        | CHAPTER 2: The financial reporting environment                                                                             | Discussion-Visual | Verbal Exam |
| 6  | 2 | The regulation of financial accounting                                                                     | CHAPTER 3: The regulation of financial accounting                                                                          | Discussion-Visual | Verbal Exam |
| 7  | 2 | 7th Week Exam                                                                                              |                                                                                                                            | Read/Write        |             |
| 8  | 2 | Normative theories of accounting 1: The case of accounting changing prices                                 | CHAPTER 5: Normative theories of accounting 1: The case of accounting for changing prices                                  | Discussion-Visual | Verbal Exam |
| 9  | 2 | Normative theories of accounting 2: The case of the conceptual framework Projects                          | Normative theories of accounting 2: The case of the conceptual framework Projects                                          | Discussion-Visual | Verbal Exam |
| 10 | 2 | The Theoretical framework accounting and financial reporting                                               | Normative theories of accounting 2: The case of conceptual framework Projects                                              | Discussion-Visual | Verbal Exam |
| 11 | 2 | Positive Accounting Theory                                                                                 | CHAPTER 7: Positive Accounting Theory                                                                                      | Discussion-Visual | Verbal Exam |
| 12 | 2 | 12th Week Exam                                                                                             |                                                                                                                            | Read/Write        |             |
| 13 | 2 | Positive and Predictive Approaches in Accounting                                                           | CHAPTER 7: Positive Accounting Theory                                                                                      | Discussion-Visual | Verbal Exam |
| 14 | 2 | Unregulated corporate reporting decisions: Considerations of systems-oriented theories                     | CHAPTER 8: Unregulated corporate reporting decisions: Considerations of systems-oriented theories                          | Discussion-Visual | Verbal Exam |
| 15 | 2 | Extended systems of accounting The incorporation of social environmental factors within external reporting | CHAPTER: 9 Extended systems of accounting: The incorporation of social and environmental factors within external reporting | Discussion-Visual | Verbal Exam |

### 83. Course Evaluation

50 marks

### 84. Learning and Teaching Resources

|              |                                                                      |
|--------------|----------------------------------------------------------------------|
| Basic texts  | Financial accounting theory, Deegan and Unerman, (2011, 2nd edition) |
| Course books | Accounting Theory - Ahmed Riahi-Belkaoui.(2009)                      |

|       |                                                                 |
|-------|-----------------------------------------------------------------|
|       | Financial accounting theory, William Scott, (2003, 3rd edition) |
| Other | Notes and Lectures.                                             |
|       |                                                                 |

### Course Description Form

|                                                                                                                                                         |                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Course Name:</b>                                                                                                                                  |                                                                                                                                                                               |
| Ac                                                                                                                                                      | English language                                                                                                                                                              |
| <b>2. Course Code:</b>                                                                                                                                  |                                                                                                                                                                               |
| MSc-AccE106                                                                                                                                             |                                                                                                                                                                               |
| <b>3. Semester / Year:</b>                                                                                                                              |                                                                                                                                                                               |
| First                                                                                                                                                   | 2024-2025                                                                                                                                                                     |
| <b>4. Description Preparation Date:</b>                                                                                                                 |                                                                                                                                                                               |
| 1 / 11 / 2024                                                                                                                                           |                                                                                                                                                                               |
| <b>5. Available Attendance Forms:</b>                                                                                                                   |                                                                                                                                                                               |
| Direct                                                                                                                                                  |                                                                                                                                                                               |
| <b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>                                                                                      |                                                                                                                                                                               |
| 30 / 60                                                                                                                                                 |                                                                                                                                                                               |
| <b>7. Course administrator's name (mention all, if more than one name)</b>                                                                              |                                                                                                                                                                               |
| Assistant prof. Dr.<br>Abdalmohsin Jawad Abdulhussein<br><a href="mailto:Abdalmohsinj.alkeshwan@uokufa.edu.iq">Abdalmohsinj.alkeshwan@uokufa.edu.iq</a> |                                                                                                                                                                               |
| <b>8. Course Objectives</b>                                                                                                                             |                                                                                                                                                                               |
| <b>Course Objectives</b>                                                                                                                                |                                                                                                                                                                               |
| Developing students' academic reading and writing skills in English, as well as learning the methods and vocabulary required for the above purposes.    |                                                                                                                                                                               |
| <b>9. Teaching and Learning Strategies</b>                                                                                                              |                                                                                                                                                                               |
| <b>Strategy</b>                                                                                                                                         | Theoretically, through the use of lectures, discussion, and questioning.<br>Practically, through the assignment of research and the writing of academic reports and articles. |

|                                                                                                                                                                                                    |       |                                                                                                                               |                                        |                                                                                |                                       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------|---------------------------------------|--|
|                                                                                                                                                                                                    |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| 10. Course Structure                                                                                                                                                                               |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| Week                                                                                                                                                                                               | Hours | Required Learning Outcomes                                                                                                    | Unit or subject name                   | Learning method                                                                | Evaluation method                     |  |
| 1                                                                                                                                                                                                  | 2     | Th the ability of student to read correctly, write academically and identify the required vocabulary in the English language. | International student                  | Lectures, discussions, questioning, and writing academic reports and articles. | Daily theoretical and practical tests |  |
| 2                                                                                                                                                                                                  | 2     |                                                                                                                               | Where in the word.....?                |                                                                                |                                       |  |
| 3                                                                                                                                                                                                  | 2     |                                                                                                                               | Newspaper articles                     |                                                                                |                                       |  |
| 4                                                                                                                                                                                                  | 2     |                                                                                                                               | Modern technology                      |                                                                                |                                       |  |
| 5                                                                                                                                                                                                  | 2     |                                                                                                                               | Conferences and visits                 |                                                                                |                                       |  |
| 6                                                                                                                                                                                                  | 2     |                                                                                                                               | Revision                               |                                                                                |                                       |  |
| 7                                                                                                                                                                                                  | 2     |                                                                                                                               | Mid-course exam                        |                                                                                |                                       |  |
| 8                                                                                                                                                                                                  | 2     |                                                                                                                               | Science and our world                  | Lectures, discussions, questioning, and writing academic reports and articles. |                                       |  |
| 9                                                                                                                                                                                                  | 2     |                                                                                                                               | People: past and present               |                                                                                |                                       |  |
| 10                                                                                                                                                                                                 | 2     |                                                                                                                               | The world of IT                        |                                                                                |                                       |  |
| 11                                                                                                                                                                                                 | 2     |                                                                                                                               | Inventions, discoveries, and processes |                                                                                |                                       |  |
| 12                                                                                                                                                                                                 | 2     |                                                                                                                               | Travel and tourism                     |                                                                                |                                       |  |
| 13                                                                                                                                                                                                 | 2     |                                                                                                                               | Popular words for academic writing     |                                                                                |                                       |  |
| 14                                                                                                                                                                                                 | 2     |                                                                                                                               | Revision                               |                                                                                |                                       |  |
| 15                                                                                                                                                                                                 | 2     |                                                                                                                               | Exam                                   |                                                                                |                                       |  |
| 11. Course Evaluation                                                                                                                                                                              |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| Mid-course exam: 15 marks<br>Final exam: 15 marks<br>Classroom activity and discussion: 10 marks<br>Presentation in English: 5 marks<br>Essay writing in English: 5 marks<br>Total score: 50 marks |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| 12. Learning and Teaching Resources                                                                                                                                                                |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| Basic texts                                                                                                                                                                                        |       |                                                                                                                               |                                        |                                                                                |                                       |  |
| Course books                                                                                                                                                                                       |       |                                                                                                                               | Academic Skills<br>Level 2             |                                                                                |                                       |  |
| Other                                                                                                                                                                                              |       |                                                                                                                               |                                        |                                                                                |                                       |  |
|                                                                                                                                                                                                    |       |                                                                                                                               |                                        |                                                                                |                                       |  |

## Course Description Form

|                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Course Name:</b>                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Panel discussion                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>2. Course Code:</b>                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| MSc–AccP205                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>3. Semester / Year:</b>                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Second / 2024 – 2025                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>4. Description Preparation Date:</b>                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 22/6/2025                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>5. Available Attendance Forms:</b>                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Attendance inside the classroom                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2hours/2 units                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>7. Course administrator's name (mention all, if more than one name)</b>         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Assistant Professor Dr.Ghazwan Ayad AL-shibly<br>Ghazwani.alshiblawi@uokufa.edu.iq |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>8. Course Objectives</b>                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Course Objectives                                                                  | <ol style="list-style-type: none"> <li>1. Identify the accounting issues that hinder the adoption of cloud computing and related issues.</li> <li>2. Identify the differences between traditional and modern accounting and their related issues.</li> <li>3. Understand the impact of big data on accounting.</li> <li>4. Explain the role of block chain technology in enhancing financial services in light of the digital transformation and related issues.</li> <li>5. Understand agile accounting and how it can be an approach to achieving financial efficiency.</li> <li>6. Understand forensic accounting and related issues.</li> <li>7. Understand emerging technologies in management accounting.</li> <li>8. Understand the role of block chain technology in management accounting and auditing.</li> <li>9. Explore and understand sustainability in Iraqi companies.</li> <li>10. Understand accounting systems in Iraq.</li> </ol> |

|  |                                                                                                                                                                                                                        |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>11. Understand budgets and their preparation methods.</b><br><b>12. Understand environmental accounting and the green economy.</b><br><b>13. Understand the importance of implementing a green economy in Iraq.</b> |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 9. Teaching and Learning Strategies

|                 |                                                                                                                                                                                                        |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategy</b> | 1. Introducing modern and contemporary concepts in accounting and related matters<br>2. Introducing international financial problems<br>3. Introducing the financial cultures of neighboring countries |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 10. Course Structure

| Week | Hours | Required Learning Outcomes                                                                                                           | Unit or subject name                                                                                 | Learning method                               | Evaluation method                                      |
|------|-------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|
| 1    | 2     | Identify the accounting issues that hinder the adoption of cloud computing and related issues.                                       | Accounting Issues Hindering the Adoption of Cloud Computing                                          | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 2    | 2     | Understand the differences between traditional and modern accounting and their relationship.                                         | Traditional and Modern Accounting                                                                    | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 3    | 2     | Understand the impact of big data on accounting.                                                                                     | The Impact of Big Data on Accounting                                                                 | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 4    | 2     | Explain the role of blockchain technology in enhancing financial services in light of the digital transformation and related issues. | The Role of Blockchain Technology in Enhancing Financial Services in Light of Digital Transformation | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 5    | 2     | Understand agile accounting and how it can be an approach to achieving financial efficiency.                                         | Agile Accounting: A Modern Approach to Achieving Financial Efficiency                                | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 6    | 2     | Understand forensic accounting and related issues.                                                                                   | Forensic Accounting                                                                                  | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 7    | 2     |                                                                                                                                      | First Month Exam                                                                                     |                                               |                                                        |
| 8    | 2     | Understand emerging technologies in management accounting.                                                                           | Emerging Technologies in Management Accounting                                                       | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 9    | 2     | Understand the role of blockchain technology in                                                                                      | Blockchain Technology in Management Accounting and Auditing                                          | Lecture and explanation of                    | Exams, discussions, and                                |

|    |   |                                                                    |                                                          |                                               |                                                        |
|----|---|--------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|
|    |   | management accounting and auditing.                                |                                                          | practical examples                            | preparation of research papers                         |
| 10 | 2 | Understand and understand sustainability in Iraqi companies.       | Sustainability in Iraqi Companies                        | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 11 | 2 | Understand accounting systems in Iraq.                             | Accounting Systems in Iraq                               | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 12 | 2 |                                                                    | Second Month Exam                                        |                                               |                                                        |
| 13 | 2 | Understand budgets and how to prepare them.                        | Budgets and Methods of Their Preparation                 | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 14 | 2 | Understand environmental accounting and the green economy.         | Environmental Accounting and the Green Economy           | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |
| 15 | 2 | Understand the importance of implementing a green economy in Iraq. | The Importance of Implementing the Green Economy in Iraq | Lecture and explanation of practical examples | Exams, discussions, and preparation of research papers |

#### 11. Course Evaluation

1. Class discussions
2. Essay preparation
3. Research discussion
4. Monthly exams

#### 12. Learning and Teaching Resources

|              |                             |
|--------------|-----------------------------|
| Basic texts  |                             |
| Course books | Various books and resources |
| Other        |                             |
|              |                             |

## Course Description Form

|                                          |
|------------------------------------------|
| <b>85. Course Name:</b>                  |
| Ac Scientific research ethics            |
| <b>86. Course Code:</b> MSc-AccS206      |
| <b>87. Semester / Year:</b>              |
| 2/2024-2025                              |
| <b>88. Description Preparation Date:</b> |
| 2025/2/15                                |
| <b>89. Available Attendance Forms:</b>   |

Attendance inside the classrooms

**90. Number of Credit Hours (Total) / Number of Units (Total)**

2 hours / 2 units

**91. Course administrator's name (mention all, if more than one name)**

Hassnain Raghieb Talab  
hassnainr.abozaid@uokufa.edu.iq

**92. Course Objectives :**

**Course Objectives**

1. Demonstrate knowledge of research processes (reading, evaluating, and developing).
2. Perform literature reviews using print and online databases.
3. Identify, explain, compare, and prepare the key elements of a research proposal
4. Describe sampling methods, measurement scales and instruments, and appropriate uses of each.
5. Explain the rationale for research ethics.
6. Explain and apply the hypotheses testing techniques

**93. Teaching and Learning Strategies**

**Strategy**

1. Interactive Lectures: Explaining research concepts, processes, and designs with active student engagement.
2. Workshops and Practical Sessions: Hands-on training in writing proposals, using citation tools, and applying research techniques.
3. Case Study Analysis: Evaluating published research papers to understand methodologies and critique quality.
4. Group Projects: Collaborative research tasks to enhance teamwork and application of research skills.
5. Library and Database Training: Guiding students in conducting effective literature reviews using academic sources.
6. Self-reflection and Peer Review: Encouraging students to evaluate their own and peers' research work constructively.

**94. Course Structure**

| Week | Hours | Required Learning Outcomes                             | Unit or subject name                | Learning method                                       | Evaluation method             |
|------|-------|--------------------------------------------------------|-------------------------------------|-------------------------------------------------------|-------------------------------|
| 1    | 2     | Understand the basics and types of scientific research | Research Methodology: Introduction. | Theoretical explanation of key concepts, supported by | Daily quizzes and discussions |

|   |   |                                                                   |                                        |                                                                                                                                                   |                               |
|---|---|-------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
|   |   |                                                                   |                                        | examples and educational videos, with student interaction through discussion and questions.                                                       |                               |
| 2 | 2 | Formulate a research problem and choose the appropriate design.   | Defining the Problem & Research Design | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 3 | 2 | Differentiate between sampling methods and determine sample size. | Sampling Design                        | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 4 | 2 | Understand measurement tools and data scales.                     | Measurement and Scaling                | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 5 | 2 | Select and apply suitable data collection methods.                | Data Collection Methods                | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 6 | 2 | Prepare and analyze data using statistical tools                  | Data Processing and Analysis.          | Theoretical explanation of key concepts, supported by examples and                                                                                | Daily quizzes and discussions |

|    |   |                                                              |                         |                                                                                                                                                   |                               |
|----|---|--------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
|    |   |                                                              |                         | educational videos, with student interaction through discussion and questions.                                                                    |                               |
| 7  | 2 | Understand sampling concepts and estimate sampling errors    | Sampling Fundamentals   | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 8  | 2 |                                                              | First exam              |                                                                                                                                                   | First exam                    |
| 9  | 2 | Formulate and test basic statistical hypotheses              | .Hypothesis Testing – I | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 10 | 2 | Apply Chi-square test for categorical variable relationships | . Chi-square Test       | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 11 | 2 | Compare multiple groups and analyze variable effects.        | ANOVA and Covariance    | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions |
| 12 | 2 | Apply advanced hypothesis tests and interpret results.       | Hypothesis Testing      | Theoretical explanation of key concepts, supported by examples and                                                                                | Daily quizzes and discussions |

|    |   |                                                        |                        |                                                                                                                                                   |                                       |
|----|---|--------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
|    |   |                                                        |                        | educational videos, with student interaction through discussion and questions.                                                                    |                                       |
| 13 | 2 | Use advanced statistical methods for complex data      | Multivariate Analysis  | Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions. | Daily quizzes and discussions         |
| 14 | 2 | Ability to prepare research in the field of accounting | Discussion of Research | In-class discussion                                                                                                                               | Guiding questions related to research |
| 15 | 2 |                                                        | Second exam            |                                                                                                                                                   | Second exam                           |

## 95. Course Evaluation

1. Daily quizzes
2. Essays
3. In-class discussions
4. Monthly exams
5. Research presentations

## 96. Learning and Teaching Resources

|              |                                                                                                            |
|--------------|------------------------------------------------------------------------------------------------------------|
| Basic texts  |                                                                                                            |
| Course books | Nassif, N. J. M., Al-Tamimi, A. H. Y., & Al-Saadi, H. H. F. (2025). Scientific Research Methods (3rd ed.). |
| Other        |                                                                                                            |
|              |                                                                                                            |