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 – Accounting Department / Graduate Studies / Master of Accounting Academic Year 2025–2026

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:

<u>Academic Program Description:</u> 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.

<u>Course Description:</u> 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.

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

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

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

<u>Curriculum Structure:</u> 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.

<u>Learning Outcomes:</u> 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.

<u>Teaching and learning strategies:</u> 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: **15/9/2025**

File Completion Date: quarterly

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

Head of Department Name:

Date: **15/9/2025**

Signature: *DR. Hayder Jwad*

Scientific Associate Name:

Date: **15/9/2025**

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: **15/9/2025**

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 language1	1	
Second Semester	MSc-AccM201	Managerial accounting	3	
Second Semester	MSc-AccA202	Audit	2	
Second Semester	MSc-AccI203	International Accounting	3	
Second Semester	MSc-AccA204	Advanced Financial Accounting	3	
Second Semester	MSc-AccD205	Digital transformation in specialized accounting systems	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**	1	
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-AccP204**	**Public sector accounting**	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. 2) Preparing students for the job market with self-confidence and problem-solving skills. 3) Enabling graduates to adapt to new developments in the job market in their field of specialization. 4) Preparing teaching staff at various Iraqi universities.	
Skills	
1) Learning and conducting accounting analyses of economic problems and phenomena 2) The ability to employ accounting information to rationalize decisions 3) Enabling students to monitor and evaluate performance and provide accounting consultations to various parties 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	

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 language1	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-AccD205	Digital transformation in specialized accounting systems	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-AccP204	Public sector accounting	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

1. Course Name:
Advanced statistics
2. Course Code:
MSc–AccA104
3. Semester / Year:
First semester / first year
4. Description Preparation Date:
30/6/2025
5. Available Attendance Forms:
Classrooms (in-person)
6. Number of Credit Hours (Total) / Number of Units (Total)
hours30
7. Course administrator's name (mention all, if more than one name)
Abdalabbas Hassan Kadhim Abdalabbas.kadhim@uokufa.edu.iq
8. Course Objectives
Course Objectives: Students' knowledge of d analysis skills and discussion of results.
9. Teaching and Learning Strategies

Strategy	
	In-person lectures, discussion groups among students on so cognitive matters. Providing the opportunity for students to discu and explain some aspects of the lectures.

10. Course Structure

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 Analysis and Design of Agricultu Experiments by Kamal Al-Mashhadani
Other	Lectures on the use of SPSS

Course Description Form

13. Course Name: Advanced Cost accounting
Ac
14. Course Code: MSc-AccC102
15. First Semester / Year: 2025-2026
16. Description Preparation Date: 3/9/2026
17.Available Attendance Forms: classroom
18.Number of Credit Hours (Total) 3 / Number of Units (Total) 3
19. Course administrator's name (mention all, if more than one name)
Ahmed Maher Mohammad Ali Fadhil ahmedm.fadhil@uokufa.edu.iq
20. Course Objectives

Course Objectives	**Communicating academic ideas related to c accounting**

21. Teaching and Learning Strategies	
Strategy	Building researchers' procedural and theoretical capacity

22. Course Structure

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	1) Horngren, Charles T., Srikant M. Datar, and George Foster. "Managerial accounting", 17th,(2021). 2) Blocher, Edward J., David E. Stout, Juras ,Paul E.,and Smith, Steven. "Cost management ",8th, (2019). 3) Hansen. D.R. & Maryanne M. M, " Managerial Accounting", Eight Edition ,8th, (2007).

Other	

Course Description Form

25. Course Name
Ac **Master of Accounting / Advanced Managerial Accounting**
26. Course Code:
MSc-AccM201
27. Semester / Year:
2025/2026
28. Description Preparation Date:
1/9/2025
29.Available Attendance Forms:
Lectures
30.Number of Credit Hours (Total) / Number of Units (Total)
3 hours/15 weeks= 75 hours
31. Course administrator's name (mention all, if more than one name):
prof. Dr. Hatem Karim Kadhim
32. Course Objectives

Course Objectives	• Explaining the need for managerial accounting. • Discussing the basic cost management concepts. • Measuring the breakeven. • Discussing the Master Budget and Responsibility Accounting • Solving the problem of capital budgeting. • Discussing different approaches of performance evaluation.

	• Measuring the cost for decisions making. • Discussing the Cost Management concepts.

33. Teaching and Learning Strategies

Strategy	1- Lectures 2- Giving examples 3- Homework 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. Hatem Karim Kadhim Al-Mamouri, "Advanced Management Accounting", 1st edition, Al Nebras Press, 2020.

Course Description Form

1. Course Name:
International Accounting
2. Course Code:
MSc-AccI203
3. Semester / Year:
Semester Tow/2025-2026
4. Description Preparation Date:

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 kadhem ojah / hassnink.alshahmani@uokufa.edu.iq

8. Course Objectives

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

9. Teaching and Learning Strategies

Strategy	1) Preparing international accountants 2) Dealing with international financial problems 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 International financial reports	International Accounting and International Business:	Lecture and Explanation Examples	Daily exams and discussions
2	2	Learn about preparation methods	Global Accounting Diversity	Lecture and Explanation Examples	Daily exams and discussions
3	2	International financial report	International accounting patterns, culture and development	Lecture and Explanation Examples	Daily exams and discussions
4	2	Learn about preparation methods	Comparative International Financial Accounting.	Lecture and Explanation Examples	Daily exams and discussions
5	2	International financial report	International convergence financial reports	Lecture and Explanation Examples	Daily exams and discussions
6	2	Learn about preparation methods	Foreign currency transactions	Lecture and Explanation 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. Doupnik, Finn, Gotti, Perera, Fifth Edition
Other	

1. Course Name:
Ac Auditing
2. Course Code:
MSc-AccA202
3. Semester / Year:
2025-2026
4. Description Preparation Date:
19 /1 /2026
5. Available Attendance Forms:
My presence
6. Number of Credit Hours (Total) / Number of Units (Total)
32
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Professor Dr. Karar Jassim Najm Al-Issawi Email: **Kararj.aleesawe@uokufa.edu.iq**
8. Course Objectives

Course Objectives	**• The need for auditing and other assurance services** **• Standards and rules governing the practice of the profession** **• The legal basis for auditor responsibility** **• The auditor's work method** **• The concept of internal control and its importance to the auditor and management** **• A description of the nature and importance of the auditor's report** **• An explanation of how materiality affects auditor decisions and its relationship to audit risk** **• The importance of evidentiary material to the auditor's work** **• A review of recent trends in auditing** **• An understanding of the concept of audit quality**

9. Teaching and Learning Strategies

Strategy	• In-person lectures • Discussion sessions between students on specific cognitive topics • Providing students with the opportunity to participate in discussing and explaining some aspects of the lecture

10. Course Structure

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

37. Course Name:
Advanced Financial Accounting
38. Course Code:
MSc-AccA204
39. Semester / Year:
Second 2025-2026
40. Description Preparation Date:
2025/6/22
41.Available Attendance Forms:
In-person instruction- face to face
42.Number of Credit Hours (Total) / Number of Units (Total)
45
43. Course administrator's name (mention all, if more than one name)
Karrar Saleem Hameedi karrars.hameedi@uokufa.edu.iq
44. Course Objectives
1. Understand the basic concepts of business combinations and distinguish between asset purcha and share purchases. **2. Prepare consolidated financial statements at and after the acquisition date using the cost and eq methods.** **3. Analyze the accounting treatments for foreign currency transactions and evaluate strategies hedge the risk of exchange rate fluctuations.** **4. Understand the accounting treatments for leases from the perspectives of lessees and lessors accordance with modern accounting standards.** **5. Apply revenue recognition criteria to multi-element contracts.**

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 prov appropriate disclosures.

8. Analyze financial reports for segments and interim financial periods.

9. Prepare and process the accounting processes for joint ventures, including formation, operati 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 a 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 consolida 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 Course books Other	1-Advanced Accounting,7 ED, Jeter et al, 2018 2-- Advanced Accounting, 13th Edition, Global Edition, Beams et al, 2018 3-Intermediate Accounting, Kieso et al, 17 ED,2019

Course Description Form

49. Course Name:

Ac Financial Accounting

50. Course Code:

MSc–AccF101

51. Semester / Year:

1st Semester / Master
52. Description Preparation Date:
1/10/2025
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
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.**

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

	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** Lecter'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	1st 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	2nd 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	3rd 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 (curricular books, if any)	– Intermediate Accounting, Kieso, Weygandt & Warfield, IFRS 3rd Edition, 2018.
Main references (sources)	– Intermediate Accounting: IFRS Edition, 4th Edition, Donald Kieso, Jerry Weygandt, & Terry Warfield, 2020.
Recommended books and references (scientific journals, reports…)	– Financial Accounting, Hanlon, Magee, Pfeiffer & Dyckman 6th Edition, 2020. – Intermediate Accounting, Spiceland, Nelson & Thomas, IFRS 9th Edition, 2020.
Electronic References, Websites	https://www.ifrs.org/ http://www.isx-iq.net/isxportal/portal/companyGuideList.htm

Course Description Form

61.	**Course Name:**
	Accounting Information Systems (AIS)
62.	Course code:

MSc-AccA105	
63. Program/Semester/Year:	
Master of Accounting/First Semester/2025/2026	
64. Date of preparation of this description:	
15/9/2025	
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	
Course Objectives	• Scientific research in the field of accounting information systems • Exploring new areas of accounting information systems design and development • Effective contribution, alongside other sciences, in serving society and addressing the problems it faces. • Providing scientifically qualified cadres in the field of scientific and academic research • Preparing the student philosophically to help him understand and analy the problems he faces in the labor market and develop appropriate accounting treatments.
69. Teaching and Learning Strategies	
Strategy	• In-person discussion sessions • Submission and discussion of student papers • In-person lectures in classrooms • Receive and discuss reports submitted by students

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	**Oral assessment** **Daily tests**
2	2		Introduction to	1- In-person discussion sessions	**Oral assessment**

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

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

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

73. Course Name:
Accounting Theory
74. Course Code:
MSc-AccA103
75. Semester / Year:
2025-2026
76. Description Preparation Date:
2 September 2025
77. Available Attendance Forms:
in person
78. Number of Credit Hours (Total) / Number of Units (Total)
2
79. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Akeel Hamza Habeeb Email: akeelh.alhasnawi@uokufa.edu.iq
80. Course Objectives

Course Objectives	Upon completing this course, students should: • Introducing the nature of accounting and its historical development • Discussing the development of accounting rules • Providing students with the necessary knowledge of the theoretical foundations accounting applications • Discussing the scientific research methods in accounting • Identification of alternatives to accounting measurement and its scientific basis • Introducing modern approaches to the formulation of accounting theory • Identify future directions for accounting research

81. Teaching and Learning Strategies

Strategy	

82. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	History and evolution accounting	Belkaoui-CHAPTER 1: History and evolution of accounting	Discussion-Visual	Verbal Exam

2	2	Introduction To Finan Accounting Theory	CHAPTER 1: INTRODUCTION TO FINANCIAL ACCOUNTING THEORY	Discussion-Visual	Verbal Exam
3	2	Traditional approaches to formulation of accounting theo	Belkaoui-CHAPTER Traditional approaches to formulation of accoun theory	Discussion-Visual	Verbal Exam
4	2	Traditional approaches to formulation of accounting theo	Belkaoui-CHAPTER 3: Traditional approaches to the formulation of accounting theory	Discussion-Visual	Verbal Exam
5	2	The financial repor environment	CHAPTER 2: The financial reporting environment	Discussion-Visual	Verbal Exam
6	2	The regulation of finan accounting	CHAPTER 3: The regulation of financial accounting	Discussion-Visual	Verbal Exam
7	2	7th Week Exam		Read/Write	
8	2	Normative theories of accoun 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 accoun 2: The case of the concep 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 report	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 Approa in Accounting	CHAPTER 7: Positive Accounting Theory	Discussion-Visual	Verbal Exam
14	2	Unregulated corporate repor decisions: Considerations systems-oriented theories	CHAPTER 8: Unregulated corporate reporting decisions: Considerations of systems-oriented theories	Discussion-Visual	Verbal Exam
15	2	Extended systems of account The incorporation of social environmental factors wi 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

1. Course Name:
Ac English language
2. Course Code:
MSc-AccE106
3. Semester / Year:
First 2026–2025
4. Description Preparation Date:
1 / 11 / 2025
5. Available Attendance Forms:
Direct
6. Number of Credit Hours (Total) / Number of Units (Total)
30 / 60
7. Course administrator's name (mention all, if more than one name)
Assistant prof. Dr. Abdulmohsin Jawad Abdulhussein Abdulmohsinj.alkeshwan@uokufa.edu.iq

8. Course Objectives	
Course Objectives Developing students' academic reading and writing skills in English, as well as learning the methods and vocabulary required for the above purposes.	

9. Teaching and Learning Strategies	
Strategy	Theoretically, through the use of lectures, discussion, and questioning. 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 stude 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
Final exam: 15 marks
Classroom activity and discussion: 10 marks
Presentation in English: 5 marks
Essay writing in English: 5 marks
Total score: 50 marks

12. Learning and Teaching Resources

Basic texts	
Course books	Academic Skills Level 2
Other	

Course Description Form

85. Course Name:
Ac **Scientific research ethics**
86. Course Code: **MSc-AccS206**
87. Semester / Year:
2/2025-2026
88. Description Preparation Date:
2026/2/15
89.Available Attendance Forms:
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 Raghib 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, a designs with active student engagement. 2. Workshops and Practical Sessions: Hands-on training in writi proposals, using citation tools, and applying research techniques. 3. Case Study Analysis: Evaluating published research papers understand methodologies and critique quality.

	4. Group Projects: Collaborative research tasks to enhance teamwo and application of research skills. 5. Library and Database Training: Guiding students in conducti effective literature reviews using academic sources. 6. Self-reflection and Peer Review: Encouraging students to evalua 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 examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
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	Daily quizzes and discussions

				discussion and questions.	
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 educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
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	Daily quizzes and discussions

				discussion and questions.	
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 educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
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	

Course description template

Course name •	
Master of Accounting / Digital Transformation in Specialized Accounting System	
Course code .2	
MSc-AccD20	
Semester/Year •	
2024/202	
Date this description was prepare •	
1/9/202	
Available forms of attendance:.5	
Lecture	
Number of study hours (total) / Number of units (total).6	
75 hour	
Name of the course coordinator (if there is more than one, please mention it)..7	
Name: Dr. Ghazwan Ayad Al-Shib Email:Ghazwani.alshiblawi@uokufa.edu.i	
Course objectives•8	
	Course objective **Clarifying the need for digitization in accountin -** **Discussion of concepts and models related to digitizatio -** **able students to understand how digitalization impacts the accounting functio -** **in different economic sectors** **ling students to practice the basic skills of applying models to support digitizatio -** **in specialized accounting systems** **ling students to gain practical experience in building digital accounting system -** **in various economic sectors**
Teaching and learning strategies•9	
	Lectures 2. Homework 3. Discussion group - 4- Logical thinking and brainstorming for accountin application

Course structure . 10					
Evaluation Method	**Learning method**	**Unit or topic name**	**Required learning outcomes**	**Hours**	**Week**
Discussion + Brainstorming + Oral Tests	Lectures	**Clarifying the need for digitization in accounting**	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	**Discussion of concepts and models related to digitization**	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Accounting system in the banking sector	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Accounting system in insurance companies	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Information systems, strategic information systems, and digital transformation in the aviation sector	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	The impact of digitalization on the role of accountants in the oil sector: Digital leadership	Achieving goals Educational	2	
Test	Lectures	First exam	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Big data analytics in auditing firms	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Blockchain technology applications in accounting	Achieving goals Educational	2	
Discussion + Brainstorming + Oral Tests	Lectures	Digital transformation in the hotel accounting system Cloud accounting applications in the hotel sector	Achieving goals Educational	2	1
Discussion + Brainstorming + Oral Tests	Lectures	Digital transformation in the tourism sector: its importance for accounting	Achieving goals Educational	2	1
Discussion + Brainstorming + Oral Tests	Lectures	Digital financial statements	Achieving goals Educational	2	1

Discussion + Brainstorming + Oral Tests	Lectures	Cybersecurity and Privacy Discussing potential issues and risks related to security and digitalization, and the various ways to overcome them	Achieving goals Educational	2	1
Discussion + Brainstorming + Oral Tests	Lectures	Ethical dimensions of using artificial intelligence applications in accounting	Achieving goals Educational	2	1
Test	Lectures	Second exam	Achieving goals Educational	2	1

Course evaluation .11
1- Written exam 2- Student participation in discussion group 3- Brainstorming for student

Learning and teaching resources .12	
Digital Transformation in Accounting Richard Busulwa and Nina Evans	Basic text
Digital Transformation in Accounting Richard Busulwa and Nina Evans	The course textboo
Articles and research published in journals from the first and second quarters	Other