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 / Postgraduate Studies / PhD in Accounting
For the 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:

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: **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 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-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.**

PhD

Course Description Form

1. Course Name:
Research Methods and Ethics
2. Course Code:
PhD-AccS206
3. Semester / Year:
2025–2026
4. Description Preparation Date:
2025
5. Available Attendance Forms:
In-person
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours / 2 credits
7. Course administrator's name (mention all, if more than one name)
Name: Asst. Prof. Dr. Ahmed Hussein Nasef Mache Email: ahmedh.maji@uokufa.edu.iq

8. Course Objectives	
Course Objectives	This course aims to provide doctoral students with in-depth knowledge of contemporary research methodologies and scientific approaches, with a focus on their application in the field of accounting. The course covers multiple topics including identifying research problems, formulating hypotheses, selecting appropriate methodologies, using data collection tools, analyzing results, and research ethics. It also seeks to prepare students for writing rigorous research papers and theses according to modern methodological frameworks, thereby enhancing their ability to contribute to the development of accounting knowledge.

9. Teaching and Learning Strategies	
Strategy	1. Interactive Lectures • Delivering course content through dialogue and thought-provoking questions. • Enhancing student participation by exchanging views on theoretical concepts. 2. Problem-Based Learning (PBL) • Presenting real or hypothetical research problems in accounting for students to analyze and propose research approaches. 3. Case Study Analysis • Analyzing published studies or previous theses to identify the research problem, methodology, tools, and scientific critique. 4. Project-Based Learning

	• Preparing individual or group research training projects covering all research design steps up to the first draft stage. 5. Presentations & Seminars • Assigning students to present specific topics and discuss them with peers to enhance communication and scientific presentation skills. 6. Workshops • Organizing practical sessions on hypothesis writing, questionnaire design, and data analysis using statistical software.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Define scientific research, types, aims	Introduction to Scientific Research	Discussion + reading a research paper	Oral + Evaluative
2	2	Identify and formulate research problems	Research Problem	Exercises on problem analysis and formulation	Written + Practical
3	2	How to research sources, summarize, analyze, critique	Literature Review	Presentation on literature review	Written
4	2	Difference between hypothesis and question, hypothesis types and formulation	Research Hypotheses	Activity on formulating multiple hypotheses	Written + Oral
5	2	Identify independent, dependent, and intervening variables	Variables and their Types	Analyzing tables from previous studies	Written
6	2	Prepare proposed research structure, objectives, importance	Research Proposal Design	Practical training on writing research proposals	Practical
7	2	Descriptive, historical, analytical, experimental methods	Research Methodologies	Case study + methodology comparison	Oral + Written
8	2	Questionnaire, interview, observation, documents	Data Collection Tools	Designing and evaluating a questionnaire	Practical + Written
9	2	Frequency distribution, relative frequency,	Statistical Measurement and Analysis Methods	Practical application	Practical

		correlation, regression...		using SPSS or Excel	
10	2	Differences, when to use each, pros and cons	Quantitative, Qualitative, and Mixed Methods	Group discussion on quantitative and qualitative research	Oral + Written
11	2	Scientific integrity, plagiarism, participant privacy, citations	Research Ethics	Analyzing ethical research cases	Oral + Evaluative
12	2	APA or Chicago style, referencing, footnotes, bibliography	Scientific Writing Standards	Training on formatting references and texts	Written
13	2	Analyze results, interpret, link to hypotheses	Presenting and Discussing Research Results	Analysis of published research results	Oral + Written
14	2	Thesis structure, abstract, conclusions, recommendations	Writing the Final Report or Thesis	Group presentation of research drafts	Practical + Written
15	2	Test student's overall understanding of course topics	Evaluation and Comprehensive Review	Analytical test + comprehensive oral and written evaluation	Oral + Written + Evaluative

11. Course Evaluation

- Weekly participation and discussions: 20%
- Assignments and analytical papers: 20%
- Midterm analytical exam (essay/analysis): 30%
- Final analytical exam (essay/analysis): 30%

Total: 100%

12. Learning and Teaching Resources

Basic texts	
Course books	• "Scientific Research, the Value of Research Preparation" (Dr. Ghazi Inaya) • "Scientific Research" (Nasif Jassim, Abbas Al-Tamimi, Hakim Al-Saadi) • "Research Methodology" (Manio Jedir, translated by Malaka Abyad) • "Research Methods" (Mark Saunders, Philip Lewis, Adrian Thornhill)
Other	• Peer-reviewed scientific journals (for reference and assignments) • Electronic resources

Course Description Form

1. Course Name: Contemporary accounting problems
Ac
2. Course Code: PhD-AccC205
3. Semester / Year: 2 2025/2026
4. Description Preparation Date: 1/2/2026
5. Available Attendance Forms: a lecture
6. Number of Credit Hours (Total) / Number of Units (Total) 45 hour
7. Course administrator's name (mention all, if more than one name)
Name: ameer sahib shaker Email: ameers.naji@uokufa.edu.iq
8. Course Objectives

Course Objectives	**• Enabling students to identify accounting problems** **• Know how to solve accounting problems** **• Find appropriate alternatives to accounting problems** **• Understand the risks facing account problems** **• Learn about the latest accounting problems** **• Learn about programs that reduce accounting problems**

9. Teaching and Learning Strategies	
Strategy	• Enabling the student to apply acquired skills to solve accounting problems • Enabling the student to apply acquired skills to solve accounting proble faced by employees at work. • Enabling the student to apply acquired skills to perform the necess accounting procedures to overcome and mitigate accounting problems.

	• Enabling the student to apply acquired procedures to thinking about possibility of developing programs and procedures that eliminate account problems.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	A.1	Accounting problems facing the digital transformation process	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
2	3	A.2	Accounting problems facing the process of developing the state's general budget	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
3	3	A.3	Accounting problems facing the process of delaying the issuance of financial reports	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
4	3	A.4	Accounting problems facing forensic auditing	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
5	3	A.5	First month exam	**a lecture**	
6	3	A.6	Accounting problems facing the process of measuring intangible assets	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
7	3	A.7	Accounting problems facing the process of change in the general price level	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
8	3	A.8	Accounting problems resulting from manipulation of accounting entries	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
9	3	A.9	Accounting problems facing accounting fraud	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
10	3	A.10	Second month exam	**a lecture**	

11	3	A.11	Accounting problems facing the process of weak financial control	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
12	3	A.12	Accounting problems facing the process of non-compliance with international accounting standards	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
13	3	A.13	Accounting problems facing the process of measuring cash flows	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
14	3	A.14	Accounting problems facing the process of asset devaluation and fair market valuation	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion
15	3	A.15	Accounting problems facing the cost management process	**a lecture**	Daily tests, oral questions, discussions, and a panel discussion

11. Course Evaluation

The grade is distributed out of 50 based on the tasks assigned to the student, such as daily preparation, oral or monthly exams, translating articles, and preparing reports.

12. Learning and Teaching Resources

Basic texts	
Course books	
Other	

Course Description Form

13. Course Name
Ac **PH.D of Accounting / Advanced Managerial Accounting**

14. Course Code: PhD-AccA101
15. Semester / Year:
2025/2026
16. Description Preparation Date:
1/9/2025
17.Available Attendance Forms:
Lectures
18.Number of Credit Hours (Total) / Number of Units (Total)
3 hours/15 weeks= 75 hours
19. Course administrator's name (mention all, if more than one name):
prof. Dr. Hatem Karim Kadhim
20. Course Objectives

Course Objectives	• Explaining the need for managerial accounting. • Discussing the basic cost management concepts. • Measuring the breakeven. • Solving the problem of capital budgeting. • Discussing different approaches of performance evaluation. • Measuring the cost for decisions making. • Discussing the Cost Management concepts.

21. Teaching and Learning Strategies

Strategy	1- Lectures 2- Giving examples 3- Homework 4- Using logical thinking and brainstorming to solve accounting Applications

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Determine the learning objective	Cost Management and Strategy	Lectures	Discussion
2	3	Determine the learning objective	Strategy and the Analysis of Capital Investments	Lectures	Discussion

3	3	Determine the learning objective	Cost Planning for the Product Life Cycle	Lectures	Application
4	3	Determine the learning objective	Lean Accounting	Lectures	Discussion
5	3	Determine the learning objective	Cost–Volume–Profit Analysis	Lectures	Application
6	3	Determine the learning objective	Examination1	Lectures	Test
7	3	Determine the learning objective	Determining How Costs Behave	Lectures	Application
8	3	Determine the learning objective	Sticky Cost and Learning Curve	Lectures	Discussion
9	3	Determine the learning objective	Six sigma and Quality cost	Lectures	Discussion
10	3	Determine the learning objective	Strategic cost management techniques (ABCC, ABSC, DBC)	Lectures	Discussion
11	3	Determine the learning objective	Strategic cost management techniques (4ABC, PFABC, MIXBC)	Lectures	Discussion
12	3	Determine the learning objective	Artificial intelligence and management accounting (Fuzzy Logic, Cloud Managerial Accounting, Cloud Budget)	Lectures	Discussion
13	3	Determine the learning objective	Cost Accounting Standards Board in America, Institute of Management Accountants in America	Lectures	Discussion
14	3	Determine the learning objective	International Good Practice Guidance (IGPG)	Lectures	Discussion
15	3	Determine the learning objective	Examination 2	Lectures	Test

23. Course Evaluation

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

24. Learning and Teaching Resources	
Basic texts	Horngren and others "Cost accounting: A managerial emphasis" 17th edition, 2021.
Course books	Blocher and others "Cost management: A strategic emphasis" 8th edition, 2019. Hansen and others " Cost management: Accounting and Control" 6th edition, 2009.
Other	Hatem Karim Kadhim Al-Mamouri, "Cost management", 1st edition ,Al Nebras Press, 2023.

Course Description Form

25. Course Name:
International Accounting Standards
26. Course Code:
PhD-Accl105
27. Semester / Year:
First 2025-2026
28. Description Preparation Date:
2025/6/22
29.Available Attendance Forms:
In-person instruction- face to face
30.Number of Credit Hours (Total) / Number of Units (Total)
45

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

Karrar Saleem Hameedi
karrars.hameedi@uokufa.edu.iq

32. Course Objectives

1. Understand the general framework of International Financial Reporting Standards (IFRS), th historical development, and the importance of international standardization.

2. Distinguish between the concepts of convergence and harmonization in global financial reportir

3. Interpret the sustainability-related disclosure requirements of IFRS S1 and link them to clim disclosures (IFRS S2), enhancing corporate transparency and accountability.

4. Analyze the accounting treatments for insurance contracts according to IFRS 17 and apply principles of recognition, measurement, and disclosure.

5. Apply IFRS 15 Revenue Standard in dealing with contracts with customers, determining the tim and amount of revenue recognition.

6. Understand and use the fair value model (IFRS 13) in valuing assets and liabilities.

7. Distinguish between types of joint operations and apply the disclosure and measurem requirements of IFRS 11.

8. Analyze and account for financial instruments according to related standards (IFRS 9, IFRS 7).

9. Understand the accounting treatment of intangible assets according to IAS 38 and distingu between them and other assets.

10. Treat provisions and contingent liabilities according to IAS 37.

11. Apply IAS 12 in calculating and recognizing deferred and current tax in the financial statemen

33. Teaching and Learning Strategies

1. Interactive face-to-face lectures
2. Student presentations
3. Regular homework assignments
4. Periodic quizzes
5. Use of diverse learning resources such as original standards issued by the International Account Standards Board (IASB), academic articles, and recent references in international accounting.

34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understanding the concept of international financial reporting and its importance	Introduction to International Financial Reporting	In-person lecture, discussion	Homework, Oral Question
2	3	Distinguishing between convergence and harmonization in international standards	Convergence & Harmonization	In-person lecture, case study	Short Quiz

3	3	Interpreting sustainability-related disclosure requirements according to IFRS S1	IFRS S1 - Sustainability-related Financial Disclosure	Lecture, document analysis	Oral Tests
4	3	Analyzing climate disclosures in financial reports according to IFRS S2	IFRS S2 - Climate-related Disclosures	Discussion, case study	Practical Test
5	3	Understanding the accounting treatments for insurance contracts	IFRS 17 - Insurance Contracts	Lecture, practical exercise	Practical Exercise
6	3	Applying revenue recognition rules according to IFRS 15	IFRS 15 - Revenue from Contracts with Customers	Lecture, practical problems	Short Quiz
7	3	Measuring student comprehension of the first half of the course	First Examination	In-person exam	Exam
8	3	Interpreting and applying the concept of fair value in accounting	IFRS 13 - Fair Value Measurement	Lecture, accounting exercise	Oral Tests
9	3	Distinguishing between types of joint operations and their application	IFRS 11 - Joint Arrangements	Lecture, case analysis	Oral Tests
10	3	Analyzing and processing financial instruments according to IFRS 9	IFRS 9 - Financial Instruments	Lecture, exercises	Exam
11	3	Understanding the disclosure requirements for financial instruments	IFRS 7 - Financial Instruments: Disclosure	Lecture, practical examples	Oral Tests
12	3	Distinguishing the accounting treatment for intangible assets	IAS 38 - Intangible Assets	Lecture, discussion	Participation and Continuous Assessment
13	3	Treating provisions and contingent liabilities	IAS 37 - Provisions and Contingent Liabilities	Lecture, practical cases	Accounting Exercise
14	3	Applying IAS 12 to calculate deferred and current tax	IAS 12 - Income Taxes	Lecture, exercises	Short Quiz
15	3	Comprehensive assessment of student learning outcomes in the course	Second Examination	In-person final exam	Exam

35. Course Evaluation

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

36. Learning and Teaching Resources

Basic texts Course books Other	1. International accounting- Sixth edition (doupnik et al.2024). 2. Wiley, interpretation and Application of IFRS standards,2019. 3. EY, international gaap®2019. 4. Gabriel donleavy, an introduction to accounting theory, 2018. 5. Michaela rankin, contemporary issues in accounting

Course Description Form

37. Course Name:
Ac English Language
38. Course Code:
PhD–AccE106
39. Semester / Year:
1st Semester / PhD
40. Description Preparation Date:
1/10/2025
41. Available Attendance Forms:
Lecture
42. Number of Credit Hours (Total) / Number of Units (Total)
30 hours / 30 units
43. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Maithm Malik Radhi Khaghaany Email: maithmm.khaghaany@uokufa.edu.iq
44. Course Objectives

Course Objectives	• Improve reading comprehension and critical analysis of academic texts. • Develop advanced academic writing skills, including essay structure and argument development. • Enhance note-taking, summarizing, and paraphrasing abilities. • Strengthen time management and study strategies for academic success. • Build the capacity to engage with complex academic material and produce well-researched written work.

45. Teaching and Learning Strategies

Strategy	**A- Required Learning Outcomes**

A-1 Students will identify course objectives and expectations and demonstrate basic communication skills through self-introductions and class participation.

A-2 Students will use vocabulary and expressions related to education to discuss learning methods, school systems, and personal academic experiences.

A-3 Students will analyze and summarize information about recent medical advances, practicing language for describing innovations and their impacts.

A-4 Students will describe city structures and urban development issues using appropriate descriptive and spatial language.

A-5 Students will explain the interconnection between global resources and practice discussing solutions to sustainability challenges.

A-6 Students will compare economic systems and express opinions on trade ethics using persuasive language and relevant vocabulary.

A-7 Students will discuss the importance of historical preservation and use narrative language to describe cultural heritage.

A-8 Students will research and present information about modern marvels using descriptive and comparative structures.

A-9 Students will explore the commercial aspects of the Olympics and practice using business-related vocabulary in discussions.

A-10 Students will identify and describe social, cultural, or technological trends using appropriate expressions for discussing change over time.

A-11 Students will evaluate the impact of modern technology on communication and demonstrate the use of related terminology in debates or discussions.

A-12 Students will deliver a structured and coherent oral presentation on a chosen topic, demonstrating fluency, organization, and correct language use.
A-13 Students will reflect on their progress, give and receive constructive feedback, and identify areas for continued improvement in language skills.

B. Subject-specific skills

B-1Topic-Based Vocabulary Use – Develop and apply vocabulary related to education, health, business, environment, and technology.

B-2 Effective Communication – Practice speaking, listening, and discussion skills in academic and real-world contexts.

B-3 Reading and Interpretation – Analyze and summarize texts, articles, and case studies on diverse global topics.

	B-4 Descriptive and Analytical Writing – Write clearly and effectively using appropriate structures for comparison, cause-effect, and argumentation. **B-5 Presentation and Public Speaking – Plan and deliver organized, confident presentations on course-related themes.** **B-6 Critical Thinking and Reflection – Express opinions, provide feedback, and engage in discussions using reasoned arguments.** **Teaching and Learning Methods** Lecter's and books Small groups Exercise and problems Workshops for students **C. Thinking Skills** **- Critical Thinking: Analyze and evaluate information from various sources (texts, discussions, media) to form reasoned judgments.** **- Creative Thinking: Generate original ideas and solutions during discussions, writing tasks, and presentations on diverse global topics.** **- Problem Solving: Identify real-world issues (e.g., urban planning, sustainability) and propose logical, well-expressed solutions in English.** **- Analytical Thinking: Break down complex concepts (e.g., trade systems, technological trends) to understand and explain them clearly.** **- Reflective Thinking: Assess personal progress in language skills, recognize strengths and weaknesses, and set improvement goals.** **- Decision Making: Weigh different viewpoints and make informed choices during debates, discussions, and project work.** **- Synthesis: Combine ideas from multiple sources to build arguments, write reports or deliver presentations.** **Teaching and Learning Methods** - **Lectures and Interactive Discussions – To introduce and explore weekly topics.** - **Group Work and Pair Activities – To encourage collaboration and speaking practice.** - **Listening and Reading Tasks – To develop comprehension and critical thinking.** - **Writing Exercises – To improve grammar, vocabulary, and structured expression.**

	- **Presentations and Projects – To build confidence and fluency in spoken English.** - **Multimedia Resources – To engage learners through videos, podcasts, and digital tools.** - **Feedback and Reflection Sessions – To support continuous improvement.** **D. General and Transferable Skills (other skills relevant to employability and personal development)** **D-1 Communication Skills**: Express ideas clearly and effectively in both spoken and written English. **D-2 Teamwork and Collaboration:** Work cooperatively in group discussions, projects, and peer reviews. **D-3 Time Management**: Plan and complete tasks within set deadlines, both individually and in teams. **D-4 Presentation Skills:** Deliver organized and engaging presentations with confidence **D-5 Adaptability and Flexibility**: Adjust language use and tone based on audience, context, or topic. **D-6 Problem-Solving Abilities:** Analyze situations and propose clear, well-structured solutions. **D-7 Digital Literacy**: Use technology and digital tools for research, communication, and presentations. **D-8 Critical and Independent Thinking**: Form opinions and support arguments with evidence and logic. **D-9 Self-Confidence and Motivation**: Build confidence in using English for academic, professional, and everyday purposes. **D-10 Cultural Awareness:** Understand and respect diverse perspectives in a globalized context.

46. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	A-1	Introduction and Course Overview	Question and discussion	Feedback and interaction
2	2	A-2	Education and learning	Question and discussion	Feedback and interaction
3	2	A-3	Innovations in health and medicine	Question and discussion	Feedback and interaction
4	2	A-4	Urban planning	Question and discussion	Feedback and interaction
5	2	A-5	Water, food, and energy	Question and discussion	Feedback and interaction
6	2	A-1 to A-5	1st Exam	Focused review and practice of key concepts and problems	Feedback and interaction
7	2	A-6	Free trade and fair trade	Question and discussion	Feedback and interaction

8	2	A-7	Conserving the past	Question and discussion	Feedback and interaction
9	2	A-8	Wonders of the modern world	Question and discussion	Feedback and interaction
10	2	A-9	Olympic business	Question and discussion	Feedback and interaction
11	2	A-10	Trends	Question and discussion	Feedback and interaction
12	2	A-11	Communication and technology	Question and discussion	Feedback and interaction
13	2	A-6 to A-11	2nd Exam	Focused review and practice of key concepts and problems	Feedback and interaction
14	2	A-12	Presentation	Question and discussion	Feedback and interaction
15	2	A-13	Review and Feedback	Question and discussion	Feedback and interaction

47. Course Evaluation

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

48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	– Oxford dictionary of English. Stevenson A, editor. Oxford University Press; 2010 Aug 19.
Main references (sources)	– Headway, Academic Skills: Reading, Writing, and Study Skills: Level 3, Sarah Philpot and Lesley Curnick, Series Editors: Liz and John Soars.
Electronic References, Websites	https://translate.google.com/

Course Description Form

1. Course Name:

Ac Advanced Accounting

2. Course Code: PhD-AccA202	
3. Semester / Year:	
The Second Semester/2026	
4. Description Preparation Date:	
1/2/2026	
5. Available Attendance Forms:	
Physical Attendance, Discussion Seminars, + Virtual Participation via Digital Platforms	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45	
7. Course administrator's name (mention all, if more than one name)	
P.D. Bushra Abdul Wahhab Al-Jawaheri	
8. Course Objectives	
Course Objectives	1.Analyze the FASB/IASB Conceptual Framework and its linkage to advanced accounting issues (e.g., business combinations). 2.Evaluate major changes in accounting for business combinations (IFRS 3) consolidation principles (IFRS 10). 3.Prepare consolidated financial statements (at/acquisition date) using cost, partial equity, and complete equity methods . 4.Apply accounting treatments for intercompany transactions (inventory, PPE), tax deferrals (IAS 12), and revenue recognition (IFRS 15). 5.Critique earnings management practices and off-balance-sheet financing (IFRS 16).
9. Teaching and Learning Strategies	
Strategy	Interactive Lectures :Conceptual discussions, critical analysis of IASB/FASB standards Case Studies :Real-world scenarios on mergers, revenue recognition, and lease Accounting. Seminar Discussions : Debate on research papers (e.g., earnings management, IFRS 16 impacts Student Presentations : Individual/group presentations on applied accounting standards Applied Research : Critical reviews of IFRS implementation gaps (e.g., IFRS 15, IAS12) 1

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Analyze FASB/IASB Framework	Linking Conceptual Framework to Business Combinations	Lecture + Discussion	Class Participation

2	3	Evaluate IFRS 3 changes	Business Combinations: Asset Acquisition & Major Revisions	Case Study	Analytical Report
3	3	Apply "control" concept (IFRS 10)	Consolidation Accounting: Acquisition-Date Financial Statements	Workshop	Practical Exercises
4	3	Prepare post-acquisition statements	Consolidation Methods: Cost, Partial & Complete Equity	Simulation	Group Presentation
5	3	Allocate implied / book value differences	Equity Method Adjustments: Depreciation & Amortization	Problem-Solving	Quiz
6	3	Eliminate Intercompany inventory profits	Unrealized Gains/Losses: Intercompany Inventory Sales	Case Study	Essay Analysis
7	3	Eliminate Intercompany PPE gains	Unrealized Profits: Intercompany Sales of Property & Equipment	Group Discussion	Written Report
8	3	Midterm Review	Midterm Exam		Examination
9	3	Critique earnings management	Revenue Recognition Challenges (IFRS 15)	Seminar Debate	Research Paper + Participation
10	3	Assess deferred tax reporting	Tax Disclosure Requirements (IAS 12)	Lecture + Exercises	Quiz
11	3	Evaluate off-balance -sheet financing	Lease Accounting: IFRS 16 vs. Legacy Standards	Student Presentations	Peer Assessment
12	3	Analyze complex lease arrangements	Case Study: Manufacturing/Development Leases	Group Case Study	Group Report
13	3	Assess financial reporting quality	Modern Regulations & Transparency Impact	Guided Discussion	Critical Essay
14	3	Identify global accounting challenges	Research Gaps & Future Developments	Research Colloquium	Research Proposal
15	3	End-of-Term Review &Assessment	End-of-Term Review		Examination

11. Course Evaluation

-Final Exam (50%): Comprehensive advanced scenarios .
-Midterm Exam & Quiz(23%): Conceptual understanding & application.
-Research Papers (10%): Critical analysis of contemporary issues.
- Presentations &Participation (17%): Clarity in communicating complex topics

	& Quality of contributions in discussions/case studies	

12. Learning and Teaching Resources	
Basic texts	Jeter, Chaney, & Smith (2018): *Advanced Financial Accounting* (Business Combinations, Consolidations, Intercompany Transactions). Kieso, Weygandt, & Warfield (2020): *Intermediate Accounting* (IFRS Edition)
Course books	IASB Standards : (IFRS 3, 10, 15, 16, IAS 12)
Other	-Advanced Accounting: Business Combinations & Holding Companies (Khalid Al-Saad, 2022) -Critical Review of International Accounting Standards (Financial Research Center, Riyadh, 2021) Related Scholarly Articles/Research Papers-

Course Description Template

1. Course Name:	
Advanced audit	
2. Course Code	
PhD-AccA201	
3. Semester/year	
2026-2025	
4. 4-The date of preparing this description	
2026/2/1	
5. Available forms of attendance	
Actual Attendance	
6. Total Contact Hours / Total Credit Units	
45 hours/15 units	
7. Course Coordinator Name (If there is more than one, list all)	
Name : Sondos Majed Reda Al-Jaafari Email : Sondos m. reda@uokufa edu. IQ	
8. Course Aims	
Course Objectives	**• A Philosophical Study on the Depth of the Theory of Proof**

	• The stage reached by the audit profession through the standards used in the light of international standards in line with local conditions • Resolving professional problems in the field of auditing in light of international standards • See Types of Specialized Audits • Addressing the problems facing the preparation of audit reports in the international field • Addressing some contemporary topics in the field of auditing

9. Teaching and Learning Strategies

Interactive Lectures/Brainstorming/Digital Resources	

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit Name or Topic	Learning Method	Assessment Method
1	**3**	**Developing mental and professional knowledge and skills**	**Philosophy of Evidence Theory in Proofing**	**Lecture**	**Attendance, participation and assignments in the department**
2	**3**	**Developing mental and professional knowledge and skills**	**Overview of ISAs and local audit evidence and their use in Iraq (comparative study) and conclusion of deficiencies**	**Lecture**	**Attendance, participation and assignments in the department**
3	**3**	**Developing mental and professional knowledge and skills**	**Problems of professional opinion in light of international standards and local legislation/auditor's position and limits of liability (accounting measurement of expenses/ provisions/reserves/depreciation/profit /distributable profits)**	**Lecture**	**Attendance, participation and assignments in the department**
4	**3**	**Developing mental and professional**	**Problems of professional opinion in light of international standards and local**	**Lecture**	**Attendance, participation and assignments in**

		knowledge and skills	legislation/the auditor's position and limits of liability (risks arising from potential losses)		the department
5	3	Measuring the extent of comprehension of theoretical and professional concepts during the previous weeks	exam	A written test	Written Examination
6	3	Developing mental and professional knowledge and skills	Problems of professional opinion in light of international standards and local legislation/the auditor's position and the limits of his responsibility (risks of future events affecting the accounts)	Lecture	Attendance, participation and assignments in the department
7	3	Developing mental and professional knowledge and skills	Problems of professional opinion in light of international standards and local legislation/the auditor's position and the limits of his responsibility for (using the expert's report)	Lecture	Attendance, participation and assignments in the department
8	3	Developing mental and professional knowledge and skills	Problems of professional opinion in light of international standards and local legislation/the position of the auditor and the limits of his responsibility (events subsequent to the work of the financial statements)	Lecture	Attendance, participation and assignments in the department
9	3	Measuring the extent of comprehension of theoretical and professional concepts during the previous weeks	exam	A written test	Exam grade
10	3	Developing mental and professional	Problems of preparing audit reports in the international field	Lecture	Attendance, participation and

		knowledge and skills			**assignments in the department**
11	**3**	**Developing mental and professional knowledge and skills**	**Specialized Audit (Audit for Inflation)**	**Lecture**	**Attendance, participation and assignments in the department**
12	**3**	**Developing mental and professional knowledge and skills**	**Specialized audit (corporate merger audit)**	**Lecture**	**Attendance, participation and assignments in the department**
13	**3**	**Developing mental and professional knowledge and skills**	**Specialized Audit (Audit of Holding and Subsidiary Companies/Consolidated Accounts)**	**Lecture**	**Attendance, participation and assignments in the department**
14	**3**	**Developing mental and professional knowledge and skills**	**Specialized Audit (Audit of Specially Commissioned Operations)**	**Lecture**	**Attendance, participation and assignments in the department**
15	**3**	**Developing mental and professional knowledge and skills**	**Specialized Audit (Audit of Joint Stock and Limited Liability Companies)**	**Lecture**	**Attendance, participation and assignments in the department**

11. Course Evaluation

12. Learning and Teaching Resources

Basic Texts	
Course Books	**•Auditing Theory and Practice/ Thomas and Henke** **• Auditing is an integrated approach /Alvin A and James Luebbke** **• Open source**
Other	**Required research on selected contemporary audit topics**

Course Description Form

49. Course Name: Advanced cost accounting	
Ac	
50. **Course Code: PhD-AccA102**	
51. Semester / Year: 2025-2026	
52. Description Preparation Date: 24-7-2025	
53. Available Attendance Forms: Attention	
54. Number of Credit Hours (Total) / Number of Units (Total) 45 h. 3crd.	
55. Course administrator's name (mention all, if more than one name)	
Name: prof. dr. karrar abdulelah azeez Email: karara.alkhaldy@uokufa.edu.iq	
56. Course Objectives	
Course Objectives	plaining the need for cost accounting plaining the need for standard costing counting.
57. Teaching and Learning Strategies	
Strategy	derstanding of costing systems : advantages, practices and tools easuring the product cost via process ,job order costing system Understanding for new techniques of cost accounting cost assignment behavior, ABC,TDABC, PFABC, and JIT

58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Theoretical understanding	The Changing Role of Managerial Accounting in a Dynamic Business Environment	Question and discussion	Feedback and interaction

2	3	Theoretical understanding	Using Costs in Decisions Making: Firms and Users	Question and discussion	Feedback and interaction
3	3	The practices	Product Costing and Cost Accumulation in Job order system: within ABC	Question and discussion	Feedback and interaction
4	3	The practices	Process Costing and Hybrid Product-Costing Systems: within ABC	Question and discussion	Feedback and interaction
5	3	Theoretical understanding	Activity Analysis, Cost Assignment Behavior, ABC,TDABC, PFABC , 4ABC : Concepts and Practices	Question and discussion	Feedback and interaction
6	3	Evaluation ability	Examination (1)	Question and discussion	Feedback and interaction
7	3	The practices	Standard Costing, Operational Performance Measures: Within job order and process costing systems	Question and discussion	Feedback and interaction
8	3	Theoretical understanding	Cost Management Systems : Concepts and Practices	Question and discussion	Feedback and interaction
9	3	Theoretical understanding and practices	Implementing Quality Concepts: Costs Measuring	Question and discussion	Feedback and interaction
10	3	Theoretical understanding and practices	Lean manufacturing, ERP, theory of constraints, value chain analysis	Question and discussion	Feedback and interaction
11	3	Theoretical understanding and practices	Papers Presentation : Conceptual Issues	Question and discussion	Feedback and interaction
12	3	Theoretical understanding and practices	Inventory Production Management: The value chain and Product Life Cycle Cost and Just In Time	Question and discussion	Feedback and interaction
13	3	Theoretical understanding and practices	Emerging Management Practices	Question and discussion	Feedback and interaction
14	3	Evaluation ability	Examination (2)	Question and discussion	Feedback and interaction

15	3	Positive opini	Full Reviewing	Question and discussion	Feedback and interaction

59. Course Evaluation	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
60. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	Blocher, Edward J., David E. Stout, Juras ,Paul E.,and Smith, Steven. "Cost management ",8th, (2019).
Recommended books and references (scientific journals, reports...)	-Kinney, Michael R.& Raiborn, Cecily A. "Cost accounting ",8th, (2011). -Datar, Srikant M., and Madhav V. Rajan." Horngren's cost accounting: a managerial emphasis", 17th,(2021). -Kaplan, Atkinson and Young, Matsumura." Management accounting information for decisions making and strategy execution", 6th,(2012).
Electronic References, Websites	Lecture and published references

Course Description Form

61. Course Name:
Accounting Theory
62. Course Code:
MSc−AccA103
63. Semester / Year:
2025−2026
64. Description Preparation Date:
2 September 2025
65.Available Attendance Forms:
in person
66.Number of Credit Hours (Total) / Number of Units (Total)

2
67. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Akeel Hamza Habeeb Email: akeelh.alhasnawi@uokufa.edu.iq

68. 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

69. Teaching and Learning Strategies

Strategy	

70. 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 Finar 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 finar 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

71. Course Evaluation

50 marks

72. 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 Advanced Statistical Applications	
2. Course Code:	
Ph phD–AccA104	
3. Semester / Year:	
First Course/ 2025–2026	
4. Description Preparation Date:	
5. Available Attendance Forms:	
In-person Lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Hanaa Saad Shebib Email: hanas.mohammed@uokufa.edu.iq	
8. Course Objectives	
Course Objectives	**1–Introducing students to descriptive and inferential statistics.** **2– Introducing students to the importance of sampling distributions and hypothesis testing.** **3– Using ready–made statistical software.**
9. Teaching and Learning Strategies	
Strategy	Direct teaching strategy by giving lectures using flexible, stimulating, and interactive teaching methods instead of simply listening and helping students develop their skills through educational applications.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Statistical Analysis: 1-Its Importance and Steps 2- Problems and Methods of Analysis	Lecture and discussion	exam
2	3		Statistical data analysis using Excel: 1-Steps to activate the Data Analysis tool	Lecture and practical application	Exam and exercise solutions

			2- Understanding the program's menu contents		
3	3		3-Descriptive Statistics	Lecture and practical application	Exam and exercise solutions
4	3		4-Correlation and Analysis of Deviation	Lecture and practical application	Exam and exercise solutions
5	3		5-Analysis of Variance	Lecture and practical application	Exam and exercise solutions
6	3		6-Hypothesis Testing	Lecture and practical application	Exam and exercise solutions
7	3		Practical Exam		
8	3		Statistical Data Analysis Using SPSS: 1-Using SPSS 2- Data Processing	Lecture and practical application	Exam and exercise solutions
9	3		3- Descriptive Statistics and Graphs	Lecture and practical application	Exam and exercise solutions
10	3		4-Comparing Means	Lecture and practical application	Exam and exercise solutions
11	3		5-Correlation and Regression	Lecture and practical application	Exam and exercise solutions
12	3		6-Analysis of Variance	Lecture and practical application	Exam and exercise solutions
13	3		7-Scale Analysis	Lecture and practical application	Exam and exercise solutions
14	3		Practical Exam		
15	3		End-of-Course Exam		

11. Course Evaluation

12. Learning and Teaching Resources

Basic texts	
Course books	1-Statistical Methods in Economics and Business Administration Using SPSS 2-Basic Statistical Analysis Using SPSS 3- Parametric and Nonparametric Methods in Statistical Tests 4- Introduction to Statistics Using SPSS 5- Statistical Analysis Using Excel
Other	

Course Description Form

1. Course Name:
Accounting theory
2. Course Code:
PhD-AccA203
3. Semester / Year:
2025-2026
4. Description Preparation Date:
5 February 2026
5. Available Attendance Forms:
In person
6. Number of Credit Hours (Total) / Number of Units (Total)
3
7. Course administrator's name (mention all, if more than one name)
Name: Prof. Dr. Akeel Hamza Habeeb Email: akeelh.alhasnawi@uokufa.edu.iq
8. Course Objectives

Course Objective	Upon completing this course, students should: • To know the Thought leaders in the history of accounting. • Understand Accounting models and the neoclassical notion of income: Reconstructing Accour Research • To understand the Social Value of FASB • To understand The Rise of Fair-Value Accounting • To understand the Financialization and the Rise of Fair Value Accounting • To understand the Ideological Capture and the Commitments of Standard Setters

9. Teaching and Learning Strategies	
Strategy	

10. Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
1	3	Accounting History	Garcia, N. (2017). CHAPTER 1 - INTRODUCTION	Discussion	Verbal Exam
2	3	Explanation of Studies Accounting Thought	Garcia, N. (2017). CHAPTER 2- ON APPROACHES FOR ANALYZING INTELLECTUAL WORK Garcia, N. (2017). CHAPTER 3- AN ILLUSTRATION OF STUDIES IN ACCOUNTING THOUGHT	Discussion	Verbal Exam
3	3	Thought leaders in histor accounting: Mattesich and	Garcia, N. (2017). CHAPTER 4- MATTESSICH: A COMBINATION OF ACADEMIC INTERESTS	Discussion	Verbal Exam
4	3	Reconstructing Accoun Research: Beyond The without Data and Data wit Theory	Garcia, N. (2017). CHAPTER 5 -THE SEARCH FOR A GENERAL THEORY OF ACCOUNTING Garcia, N. (2017). CHAPTER 6- IJIRI AND ACCOUNTABILITY	Discussion	Verbal Exam
5	3	The Social Value of FASE	Garcia, N. (2017). CHAPTER 7 - HOW CAN CONVENTIONAL ACCOUNTING BE PRESERVED Articles in Accounting Thoughts	Discussion	Verbal Exam
6	3	1st Mid-term Exam		Read/Write	
7	3	Overview of the Concep Framework	Ramanna, K. (2022). Introduction Ramanna, K. (2022). Background- Overview of the Institutions of GAAP- Overview of the Conceptual Framework-Related Literature	Discussion	Verbal Exam
8	3	The Rise of Fair-V Accounting	Ramanna, K. (2022). Some Plausible Hypotheses to Explain	Discussion	Verbal Exam

			the Elimination of "Reliability"- The Rise of Fair-Value Accounting- Clarifying the Original Intent of the Conceptual Framework- International Convergence Pressures		
9	3	History of Concep Framework Changes "Reliability" "Verifiability"	Ramanna, K. (2022). A History of Conceptual Framework Changes to "Reliability" and "Verifiability"	Discussion	Verbal Exam
10	3	The Pluralistic Foundation Conceptual Veiling	Articles in Accounting Thoughts	Discussion	Verbal Exam
11	3	Theoretical Pluralism in Analysis of Concep Veiling	Articles in Accounting Thoughts	Discussion	Verbal Exam
12	3	2nd Mid-term Exam		Read/Write	
13	3	The Politics of Accoun Standards	Articles in Accounting Thoughts	Discussion	Verbal Exam
14	3	The Politics of Regulatio Technical Domains	Articles in Accounting Thoughts	Discussion	Verbal Exam
15	3	Unreliable Accou Governing behind a Veil	Articles in Accounting Thoughts	Discussion	Verbal Exam

11. Course Evaluation

50 marks

12. Learning and Teaching Resources

Basic texts	• Garcia, N. (2017). Understanding Mattessich and Ijiri: A study of accounting thought. Emerald Publishing Limited. • Ramanna, K. (2022). Unreliable accounts: How regulators fabricate conceptual narratives to diffuse criticism. Accounting, Economics, and Law: A Convivium, 12(2), 81-151.
Course books	Articles in Accounting Thoughts
Other	Notes and Lectures.

Course Description Form

1. Course Name:
Accounting information systems
2. Course Code:
PhD-AccA103
14. Semester / Year:
1/2025–2026

15. Description Preparation Date:	
2024/9/1	
.Available Attendance Forms:	
Attendance inside the classrooms	
.Number of Credit Hours (Total) / Number of Units (Total)	
2 hours / 2 units	
18. Course administrator's name (mention all, if more than one name)	
Prof.Dr. Hassnain Raghib Talab hassnainr.abozaid@uokufa.edu.iq	
19. Course Objectives :	
Course Objectives	**1. Explaining the Information System: An Accountant's Perspective.** **2. Discussing introduction to Transaction Processing.** **3. Explaining Ethics, Fraud, and Internal Control.** **4. Discussing Financial Reporting and Management Reporting Systems.** **5. Discussing Database Management Systems.** **6. Explaining the REA Approach to Database Modeling.** **7. Deals with Enterprise Resource Planning Systems.**
20. Teaching and Learning Strategies	
Strategy	1. Research-Based Learning: Analyzing and critically evaluating recent studies in accounting information systems. 2. Presentations and Discussions: Seminar-style sessions where students present advanced topics and exchange viewpoints. 3. Case Studies: Analyzing real-world applications of accounting information systems. 4. Flipped Classroom: Reviewing learning materials in advance and using class time for discussion and application. 5. Emerging Technologies Analysis:

	Evaluating the impact of AI, blockchain, and other technologies on accounting systems. 6. Interdisciplinary Integration: Linking the course with other accounting subjects to deepen understanding. 7. Continuous Assessment: Using quizzes and feedback to reinforce comprehension and progress

21. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Explain the role of information systems in accounting	The Information System: An Accountant's Perspective	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
2	2	Understand the concept and types of transactions	Introduction to Transaction Processing	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
3	2	Distinguish between processing models and coding schemes	TRANSACTION PROCESSING MODELS, DATA CODING SCHEMES	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
4	2	Identify ethics, fraud, and control principles	Ethics, Fraud, and Internal Control	Theoretical explanation of key concepts, supported by examples and educational videos, with	Daily quizzes and discussions

				student interaction through discussion and questions.	
5	2	Explain the difference between financial and management reports	Financial Reporting and Management Reporting Systems	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
6	2	Apply data analytics in reporting	THE MANAGEMENT REPORTING SYSTEM, DATA ANALYTICS AND AD HOC REPORTING	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
7	2		First exam		
8	2	Describe functions of DBMS	Database Management Systems	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
9	2	Explain databases in distributed environments	DATABASES IN A DISTRIBUTED ENVIRONMENT	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
10	2	Understand the REA model in accounting	The REA Approach to Database Modeling	Theoretical explanation of key concepts, supported by examples and educational videos, with	Daily quizzes and discussions

				student interaction through discussion and questions.	
11	2	Apply the REA model enterprise-wide	CREATING AN ENTERPRISE-WIDE REA MODEL	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
12	2	Explain ERP components and roles	Enterprise Resource Planning Systems	Theoretical explanation of key concepts, supported by examples and educational videos, with student interaction through discussion and questions.	Daily quizzes and discussions
13	2		Second exam		Second exam
14	2	Ability to conduct research in the field of Accounting Information Systems	Discussion of research papers	In-class discussions	Asking questions related to the research
15	2	Ability to conduct research in the field of Accounting Information Systems	Discussion of research papers	In-class discussions	Asking questions related to the research

22. Course Evaluation

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

23. Learning and Teaching Resources

Basic texts	
Course books	1. Accounting Information Systems, (2019), Hall, A. Jams, 10th edition, Cengage Learning, Inc. 2. Using Financial Accounting Information, (2018), Porter, G. & Norton, C., 10th edition, Cengage Learning.

	3. Accounting Information Systems, (2017), Turner, L. Weickgenannt, A. & Copeland,M., 3 ed Edition, John Wiley & Sons, Inc. 4. Accounting Information Systems, (2008), Ulric J. Gelinas, Jr. and Richard B. Dull, 7 th Edition, Thomson Higher Education.
Other	

Course description template

Course name: .13
Public Sector Accounting / PhD in Accounting
Course code: .14
PhD-AccP204
Semester/Year .15
2026/2027 Second Semester
Date this description was prepared: .16
1/2/2026
Available forms of attendance: .17
In-person lectures
Number of study hours (total) / Number of units (total) .18
45 hours / three units
Name of the course coordinator (if there is more than one, please mention it). .19
Name: Dr. Yasser Saheb Malek e-mail:yasirs.abdali@uokufa.edu.iq Name: Dr. Ghazwan Ayad Khalid e-mail:Ghazwani.alshiblawi@uokufa.edu.iq
Course objectives .20

Clarifying the general requirements for accounting for contracts. −5 **discussionState budgets / Accounting, Reports** −6	**Course objectives** **Clarifying the need for accountability in the public sector** −1

Explanation of how to account for revenues and expenses −7 **Discussion of how to prepare financial reports in government units at the level of funds and unified entities.** −8	**Clarifying the differences between the government work environment and the business environment, and the impact of this on accounting.** −2 **Discussion of accounting and financial reporting models for state and federal governments.** −3 **Discussion of the fundamentals and principles of using public funds and special revenue funds** −4
strategicatEducation and learning .21	
	Lecture 2 - Homework 3 - Solving Exercises -1 4. Logical thinking and brainstorming. 5. Preparing research papers on accounting in the public sector.

Course structure .22

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily tests, oral questions, discussions, panel discussion	Lecture	Government and non-profit accounting	Achieving goals Educational	3	1
Daily tests, oral questions, discussions, panel discussion	Lecture	Accounting and financial reporting model for local and state governments	Achieving goals Educational	3	2
Daily tests, oral questions, discussions, panel discussion	Lecture	Public Fund and Special Revenue Funds	Achieving goals Educational	3	3
Daily tests, oral questions, discussions,	Lecture	General contracting in government units	Achieving goals Educational	3	4

panel discussion					
Daily tests, oral questions, discussions, panel discussion	Lecture	State budgets / Accounting, Reports	Achieving goals Educational	3	5
discussion	Lecture	Discussion of research papers	Achieving goals Educational	3	6
	Test	First exam	Achieving goals Educational	3	7
Daily tests, oral questions, discussions, panel discussion	Lecture	Revenue accounting - Government funds	Achieving goals Educational	3	8
Daily tests, oral questions, discussions, panel discussion	Lecture	Expenditure accounting - Government funds	Achieving goals Educational	3	9
	Lecture	Financial reports (Basic financial data and required supplementary information)	Achieving goals Educational	3	10
Daily tests, oral questions, discussions, panel discussion	Lecture	Financial reports (Preparation of government financial statements and required adjustments)	Achieving goals Educational	3	11
Daily tests, oral questions, discussions, panel discussion	Lecture	Financial reports (Comprehensive annual financial report and the entity that prepares the financial reports)	Achieving goals Educational	3	12
Daily tests, oral questions, discussions,	Lecture	Accounting for colleges and universities	Achieving goals Educational	3	13

panel discussion					
	Test	Second exam	Achieving goals Educational	3	14
	Lecture	Discussion of research papers	Achieving goals Educational	3	15

Course evaluation .23	
The grade is distributed out of 50 according to the tasks assigned to the student, such as daily preparation, oral or monthly exams, translating articles, and preparing reports..	
Learning and teaching resources .24	
	Basic texts
Governmental and Nonprofit Accounting - Theory and Practice (2013), Robert J. Freeman, Craig D. Shoulders, Gregory S. Allison, and G. Robert Smith, Jr 10th Edition.	The course textbook
Accounting for Governmental and Nonprofit Entities (2010), Earl R. Wilson, Jacqueline L. Reck, and Susan C. Kattelus, 15th Edition. Practice-Relevant Accrual Accounting for the Public Sector -Producers' and Users' Perspectives (2021), Hassan Ouda.	Other