

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

Introducing the basic concepts of marketing and the elements of the marketing mix and their importance in the marketing process, clarifying the importance of studying consumer behavior and its impact on purchasing decisions, as well as clarifying the concept of market segmentation, as well as introducing the concepts of marketing services and e-commerce.

1. Teaching Institution	University of Kufa
2. University Department/Centre	Management and Economics/Accounting
3. Course title/code	Marketing and e-commerce
4. Programme(s) to which it contributes	Bachelor of Science in Accounting
5. Modes of Attendance offered	blended education
6. Semester/Year	the first
7. Number of hours tuition (total)	30
8. Date of production/revision of this specification	2023/9/21
9. Aims of the Course	
That the student be able to understand the theoretical framework of marketing and know its contents in detail .1	
To understand the importance of studying marketing in practical life .2	
That the student be able to apply promotional methods and how to deal with customers .3	
To practice the methods of buying, selling and other marketing activities .4	
The student should identify the distribution outlets and apply the methods for distributing goods and services .5	

Enabling the student to apply the concepts of electronic commerce in his field of work .6

That the student can diagnose problems related to marketing activities and how to solve them .7

10· Learning Outcomes, Teaching ,Learning and Assessment Methode

A- Knowledge and Understanding A1.

A1- Understand the historical development of marketing and the relationship of marketing to the environment

A2- Understand how to use modern methods in pricing, promoting and distributing goods and services

A3- Understand the steps of the product development process to gain customer loyalty

A4- Understand the steps of market segmentation and its importance in dealing with the consumer

A5- Understand the difference between marketing information system and marketing research and their importance in developing marketing activities

A6- Understand modern methods of dealing through global networks of marketing activities

B. Subject-specific skills B1.

B1 - enables the student to solve problems related to marketing activities

B2 - enables the student to meet all market requirements

B3 - enables the student to make purchasing decisions as a consumer

B4- It enables the student to use modern methods of promoting through the Internet

Teaching and Learning Methods

Lectures •

Panel Discussions •

Reports •

Assessment methods

Electronic exams •

Oral exams

Duties assigned to students •

C. Thinking Skills C1.

C 1- The logical sequence of ideas

C2- Objectivity in discussions

C3 - Understand the logical analysis

C4- Brainstorming

Teaching and Learning Methods

Lectures •
 Questions and intellectual discussions •

Assessment methods

Oral questions
 Ask practical questions of reality and note the intellectual answers for each • student

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

. D1- Enable the student to choose the appropriate marketing system

D2 - Enable the student to employ the acquired skills in pricing, promoting and distributing goods and services

D3 - Enable the student to employ the acquired skills to enter the competition field

D4 - Enable the student to employ the acquired procedures in the field of planning and decision-making in the field of marketing

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	1.j	Introduction to the study of marketing	Lectures	Daily tests, oral questions, discussions, panel discussions
2	3	5.j	The system and the marketing system environment	Lectures	Daily tests, oral questions, discussions, panel discussions
3	3	5.j	The concept and importance of the marketing information system and its components	Lectures	Daily tests, oral questions, discussions, panel discussions
4	3	5.j		Lectures	Daily tests, oral questions, discussions, panel

					discussions
5	3	3.1+4.1	Marketing research and its types	Lectures	Daily tests, oral questions, discussions, panel discussions
6	3	4.1	Consumer behavior concepts and theories	Lectures	Daily tests, oral questions, discussions, panel discussions
7	3	3.1	Market Segmentation Concepts	Lectures	Daily tests, oral questions, discussions, panel discussions
8	3	3.1	The concept, characteristics and importance of the product	Lectures	Daily tests, oral questions, discussions, panel discussions
9	3	3.1	product life cycle	Lectures	Daily tests, oral questions, discussions, panel discussions
10	3	2.1	Tag and packaging	Lectures	Daily tests, oral questions, discussions, panel discussions
11	3	2.1	Concept, objectives and importance of promotion mix	Lectures	Daily tests, oral questions, discussions, panel discussions
12	3	3.1 + 2.1	Concept, objectives and methods of pricing	Lectures	Daily tests, oral questions, discussions, panel discussions
13	3	6.1	The concept and importance of distribution outlets	Lectures	Daily tests, oral questions, discussions, panel discussions
14	3		The concept and importance of e-commerce	Lectures	Daily tests, oral questions, discussions, panel discussions
15	3	6.1+2.1	The relationship of electronic commerce to accounting	electronic	Tests

Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·	Dr.. Thamer Al Bakri + Donald Keso + Greatness and Adly
Special requirements (include for example workshops, periodicals, IT software, websites)	/
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The subject of government accounting, according to the vocabulary of the sectoral committee, consists of ten main chapters, aiming to introduce the student to the basics of government accounting in detail, such as learning the basics of government accounting and the units that apply the government accounting system as well as its relationship to the budget, the laws in force and the accounting procedures followed in accordance with government accounting etc. One of the goals in order to meet the requirements of the labor market and so that the student can solve all the accounting problems that may stand in front of him.

1. Teaching Institution	University of Kufa 2023/9/20
2. University Department/Centre	Management and Economics/Accounting
3. Course title/code	Government Accounting/ACC212 (1)
4. Programme(s) to which it contributes	The following are covered in this chapter:- .1The first chapter on government accounting - an introduction. .2The second chapter deals with a review of the theories explaining the accounting unit and their suitability for the financial activity of non-profit government units. .3The third chapter deals with the general budget of the Iraqi state and studies some problems of implementing the general budget law.

	.4Chapter IV shows the most important problems of implementing the state's general budget in light of the theory of allocated funds. Chapter Five Organizational Structure .5 in the Government Accounting System
5. Modes of Attendance offered	Integrated teaching in the classroom and electronically in the classroom
6. Semester/Year	2021 /2020first semester
7. Number of hours tuition (total)	5 hours
8. Date of production/revision of this specification	20/9/2023
<p>1. Course objectives</p> <ul style="list-style-type: none"> * Understanding government accounting * Distinguish between government accounting and other branches of accounting. * Distinguish between the general budget and the budget. * Definition of the characteristics of the government accounting system and its components. * Understand the theories and foundations of the government accounting system. 	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode

A- Knowledge and Understanding A1.

A - knowledge and understanding

A1- Understand government accounting and its difference from other branches of accounting.

A2- Understand and know the records and documents related to government accounting.

A3- Understand the recordal treatments under the governmental accounting system.

b- Subject-specific skills

B1 - Enable the student to dynamically prepare the state's general budget.

B2 - The student's ability to identify the strengths and weaknesses of the budget and how to address them.

B3 - Using the modified cash basis, which is a mixture of two bases (cash and accrual).

Teaching and learning methods

- Giving lectures.
- Integrated workshops.
- Surprising choices.

Evaluation methods

- Monthly and daily exams.
- Weekly duties assigned to students.

C. Thinking Skills C1.

C1- How to solve the problems facing the accountant in government units

C2- Analysis of the state's general budget, allocations and appropriations

C3- How to deal with the cash asset in the government unit.

D - General and transferable skills (other skills related to employability and personal development).

D 1- Contributing to serving the public interest.

D2 - Rationalizing expenditure and controlling public money.

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	1-A	Chapter One: Theoretical Framework for Government Accountability	open discussion	Oral Questions and Possibility to Answer
2	5	1-A	Chapter One: Theoretical Framework for Government Accountability	open discussion	Oral Questions and Possibility to Answer
3	5	1-A	Chapter One: Theoretical Framework for Government Accountability	open discussion	Oral Questions and Possibility to Answer
4	5	1-A	Chapter Two: Theories that determine the spending ability / a comparative study	open discussion	Oral Questions and Possibility to Answer

			between the theories		
5	5	1-A	Chapter Two: Theories that determine the spending ability / a comparative study between the theories	open discussion	Oral Questions and Possibility to Answer
6	5	1-A	Chapter Three: The State's General Budget	open discussion	Oral Questions and Possibility to Answer
7	2	1-A	first monthly exam	open discussion	Oral Questions and Possibility to Answer
8	5	1-A	Chapter Three: The State's General Budget	open discussion	Oral Questions and Possibility to Answer
9	5	1-A	first monthly exam	open discussion	Oral Questions and Possibility to Answer
10	5	1-A	Chapter Four: Elements of Implementing the Theory of Allocated Funds	open discussion	Oral Questions and Possibility to Answer
11	5	1-A	Chapter Four: Elements of Implementing the Theory of Allocated Funds	open discussion	Oral Questions and Possibility to Answer
12	5	1-A	Chapter Five: The organizational structure of the government accounting system	open discussion	Oral Questions and Possibility to Answer
13	5	1-A	Chapter Five: The organizational structure of the government accounting system	open discussion	Oral Questions and Possibility to Answer
14	5	1-A	Chapter Five: The organizational structure of the government accounting system	open discussion	Oral Questions and Possibility to Answer
15	2	1-A	Second monthly exam	open discussion	Oral Questions and Possibility to Answer

12. Infrastructure

Required reading:

- CORE TEXTS
- COURSE MATERIALS

The main source: Theoretical and practical foundations of government accounting with practical applications, authored by Hassan Abdel Karim Salloum, Hossam Hassan Hashem,

· OTHER	and Karima Abbas Jailo 2019
Special requirements (include for example workshops, periodicals, IT software, websites)	/
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The subject of government accounting, according to the vocabulary of the sectoral committee, consists of ten main chapters, aiming to introduce the student to the basics of government accounting in detail, such as learning the basics of government accounting and the units that apply the government accounting system as well as its relationship to the budget, the laws in force and the accounting procedures followed in accordance with government accounting etc. One of the goals in order to meet the requirements of the labor market and so that the student can solve all the accounting problems that may stand in front of him.

1. Teaching Institution	University of Kufa 2023/9/20
2. University Department/Centre	Management and Economics/Accounting
3. Course title/code	Government Accounting/ACC212 (2)
4. Programme(s) to which it contributes	The following are covered in this chapter:- 1. Chapter Six Documentary Notarization 2. Chapter Seven Intermediate Debit Accounts (Advances and Debtors) 3. Chapter Seven Intermediate Accounts Payable (Trusts and Credits) 4 Chapter Nine General Contracting 5 Chapter Ten Preparing and Consolidating the Financial Statements
5. Modes of Attendance offered	Integrated teaching in the classroom and electronically in the classroom

6. Semester/Year	2021 /2020 second semester
7. Number of hours tuition (total)	5 hours
8. Date of production/revision of this specification	20/9/2023
<p>1. Course objectives</p> <ul style="list-style-type: none"> • Knowing how to deal with revenues and public expenditures that get in government units. • How to address errors that occur in the collection of public revenues or in the payment of public expenditures • Understanding of debit and credit intermediate accounts and the most important means of controlling them • Identifying the conditions and means of implementing general contracting and the accounting procedures associated with it • Statement of the requirements for preparing financial statements in centrally funded government units 	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode

A- Knowledge and Understanding

- A1- Understand government accounting and its difference from other branches of accounting.
- A2- Understand and know the records and documents related to government accounting.
- A3- Understand the recordal treatments under the governmental accounting system.

b- Subject-specific skills

- B1 - Enable the student to dynamically prepare the state's general budget.
- B2 - The student's ability to identify the strengths and weaknesses of the budget and how to address them.
- B3 - Using the modified cash basis, which is a mixture of two bases (cash and accrual).

Teaching and learning methods

- Giving lectures.
- Integrated workshops.
- Surprising choices.

Evaluation methods

- Monthly and daily exams.
- Weekly duties assigned to students.

C. Thinking Skills C1.

C1- How to solve the problems facing the accountant in government units

C2- Analysis of the state's general budget, allocations and appropriations

C3- How to deal with the cash asset in the government unit.

D - General and transferable skills (other skills related to employability and personal development).

D 1- Contributing to serving the public interest.

D2 - Rationalizing expenditure and controlling public money.

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	1-A	Chapter Six Documentary Authentication	open discussion	Oral Questions and Possibility to Answer
2	5	1-A	Chapter Six Documentary Authentication	open discussion	Oral Questions and Possibility to Answer
3	5	1-A	Chapter Six Documentary Authentication	open discussion	Oral Questions and Possibility to Answer
4	5	1-A	Chapter Six Documentary Authentication	open discussion	Oral Questions and Possibility to Answer
5	5	1-A	Chapter Seven Intermediate Debit Accounts (Advances and Debtors)	open discussion	Oral Questions and Possibility to Answer
6	5	1-A	Chapter Seven Intermediate Debit Accounts (Advances and Debtors)	open discussion	Oral Questions and Possibility to Answer
7	2	1-A	first monthly exam	open discussion	Oral Questions and Possibility to Answer
8	5	1-A	Chapter Eight Intermediate Accounts Payable (Trusts and Creditors)	open discussion	Oral Questions and Possibility to Answer
9	5	1-A	Chapter Eight Intermediate Accounts Payable (Trusts and Creditors)	open discussion	Oral Questions and Possibility to Answer
10	5	1-A	Chapter Nine General Contracting	open discussion	Oral Questions and Possibility to Answer

11	5	1-A	Chapter Nine General Contracting	open discussion	Oral Questions and Possibility to Answer
12	5	1-A	Chapter Nine General Contracting	open discussion	Oral Questions and Possibility to Answer
13	5	1-A	Chapter Nine General Contracting	open discussion	Oral Questions and Possibility to Answer
14	5	1-A	Chapter Ten Preparing and consolidating the financial statements	open discussion	Oral Questions and Possibility to Answer
15	2	1-A	Second monthly exam	open discussion	Oral Questions and Possibility to Answer

12. Infrastructure

Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER	The main source: Theoretical and practical foundations of government accounting with practical applications, authored by Hassan Abdel Karim Salloum, Hossam Hassan Hashem, and Karima Abbas Jailo 2019
Special requirements (include for example workshops, periodicals, IT software, websites)	/
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

13. Admissions

Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	University of kufa
2. University Department/Centre	Accounting
3. Course title/code	Advanced cost accounting
4. Programme(s) to which it contributes	Bachelor students
5. Modes of Attendance offered	Attention
6. Semester/Year	4Grade
7. Number of hours tuition (total)	15 weeks
8. Date of production/revision of this specification	2023/9/12
9. Aims of the Course	
Explaining the need for cost accounting.	
Discussing the basic cost accounting concepts.	
Measuring the cost for a product or a service.	
Explaining the need for standard costing accounting.	

10. Learning Outcomes, Teaching ,Learning and Assessment Method

Understanding of standard costing : advantages and tools

Measuring the product cost via process costing system

Understanding for new techniques of cost accounting : ABC, JIT.

A- Knowledge and Understanding A1.

A2. Apply accounting procedures for products or services costing

A3. Prepare the cost statements

A4. Evaluate the performance via standard costing

A5.

A6 .

B. Subject-specific skills B1.

B2. Provide a better data for users

B3. Multiple skills for job structure

Teaching and Learning Methods

Lecter's and books

Small groups

Exercise and problems

Workshops for students

Assessment methods

Monthly Examinations

Class discussion

C. Thinking Skills C1.

C2.

C3.

C4.

Teaching and Learning Methods

Assessment methods

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

- D1.
- D2.
- D3.
- D4.

Week	Hours	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Activity- Based Costing	Question and discussion	Feedback and interaction
2	5	Exercises	Question and discussion	Feedback and interaction
3	5	Just –In-Time Costing	Question and discussion	Feedback and interaction
4	5	Back Flush Costing	Question and discussion	Feedback and interaction
5	5	Exercises	Question and discussion	Feedback and interaction
6	5	Exercises	Question and discussion	Feedback and interaction
7	5	Examinations	Question and discussion	Feedback and interaction

8	5	Cost Allocation : Joint Products And Byproducts	Question and discussion	Feedback and interaction
9	5	Exercises	Question and discussion	Feedback and interaction
10	5	Exercises	Question and discussion	Feedback and interaction
11	5	Sales-Variance Analysis	Question and discussion	Feedback and interaction
12	5	Exercises	Question and discussion	Feedback and interaction
13	5	Exercises	Question and discussion	Feedback and interaction
14	5	Examinations	Question and discussion	Feedback and interaction
15	5	Reviewing	Question and discussion	Feedback and interaction

12. Infrastructure	
<p>Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·</p>	<p>Hansen. D.R. & Maryanne M. M, " Managerial Accounting", Eight Edition ,8th, .((2007 Horngren, Charles T., Srikant M. Datar, and George Foster. "Managerial accounting", .(16th,(2018</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Lecture and published references</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	

13. Admissions	
Pre-requisites	
Minimum number of students	65
Maximum number of students	40

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The management accounting subject, according to the vocabulary of the sectoral committee, consists of four main chapters in the first course, aiming to introduce the student to the basics of management accounting in detail, such as learning how to conduct differential analysis and analysis of cost-volume-profit....etc of the objectives in order to meet the requirements of the labor market and The student is able to solve all the accounting problems that may stand in front of him

1. Teaching Institution	University of Kufa
2. University Department/Centre	Administration and Economics/Accounting
3. Course title/code	Managerial Accounting E / ACC410
4. Programme(s) to which it contributes	Classroom, google meet
5. Modes of Attendance offered	electronic
6. Semester/Year	First semester / fourth stage
7. Number of hours tuition (total)	hours 75
8. Date of production/revision of this specification	2023/9/12
9. Aims of the Course	
1-The emergence and development of managerial accounting and its relationship to financial accounting and cost accounting.	
2- Cost concepts and behavior.	
3- Cost terms and concepts	
4- Break-even analysis.	
5- Relevant costs for decision-making.	
6- Make or buy decision.	

10. Learning Outcomes, Teaching , Learning and Assessment Method

A1- Enable the student to prepare useful information for decision-making.

A2- The student learns pricing methods.

A 3- Introducing the student to the concept of equivalence and its uses.

A4- Take the relevant decision to accept the special order

A 5- Distinguish between management accounting and cost accounting.

A6- Separation of mixed costs.

B. Subject-specific skills B1.

B1 - The ability to make decisions.

B2 - The skill of choosing the best alternative.

B3 - The skill of separating costs into variable and fixed.

B4 - The skill of allocating scarce resources.

Teaching and Learning Methods

1- Lectures 2- Give examples 3- Assignments.

Assessment methods

1-Written exams 2- Oral exam 3- Participation of the student in solving exercises

4- Daily exams.

C. Thinking Skills

C1- Using logical thinking and brainstorming in solving accounting applications.

Teaching and Learning Methods

Discussions and open questions. •

Assessment methods

Oral questions, response time, and intuitiveness.

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

D 1- Employing the acquired skills.

D2 - Preparing the necessary data to develop future estimates.

D 3- Defining authorities and responsibilities.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5		The concept of managerial accounting	lecture	discussion
2	5		Its relationship to financial accounting	lecture	discussion
3	5		Direct and indirect costs	lecture	application
4	5		Variable and fixed costs	lecture	application
5	5		Behavior and Costing Estimated	Lecture	Test
6	5		Basics of break even	Lecture	Application
7	5		Methods of break even	Lecture	Application
8	5		Break-even and target profit	Lecture	Application
9	5		Break even and tax	Lecture	Application
10	5		Break even in the case of multiple products	Lecture	Application
11	5		The first exam	Lecture	exam
12	5		Make or buy and special order	Lecture	Application
13	5		Dropping one of the production lines	Lecture	Application
14	5		Allocation of scarce resources and pricing	Lecture	Application
15	5		The second exam	Lecture	the exam

12. Infrastructure	
Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·	Book- Horngren et al 2012 edition Book Hilton 2000 edition
Special requirements (include for example workshops, periodicals, IT software, websites)	accounting packages
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

13. Admissions	
Pre-requisites	
Minimum number of students	30
Maximum number of students	50

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The management accounting subject, according to the vocabulary of the sectoral committee, consists of three main chapters in the second course, aiming to introduce the student to the basics of budgeting in detail, such as learning how to preparing the operating and capital budgets.....etc of the objectives in order to meet the requirements of the labor market and The student is able to solve all the accounting problems that may stand in front of him

1. Teaching Institution	University of Kufa
2. University Department/Centre	Administration and Economics/Accounting
3. Course title/code	Managerial Accounting E / ACC410
4. Programmed(s) to which it contributes	Classroom, google meet
5. Modes of Attendance offered	electronic
6. Semester/Year	Second semester / fourth stage
7. Number of hours tuition (total)	hours 75
8. Date of production/revision of this specification	2023/9/12
9. Aims of the Course	
1- The emergence and development of budgets and how to prepare them.	
2- Sales and production budgets.	
3- Material , labor and factory overhead budgets.	
4- Evaluation of capital projects.	
5- The net present value method.	
6- Responsibility	

10. Learning Outcomes, Teaching , Learning and Assessment Method
 A1- Enable the student to prepare useful information for the preparation of budgets.

A2- The student learns the types of budgets.

A3- Introducing the student to the concept of the time value of money.

A4- Evaluation of investment projects.

A5 - Extracting the accounting rate of return.

A6 - Determining responsibility centers.

B. Subject-specific skills B1.

B1 - The skill of forecasting future costs.

B2 - Planning skill.

B3 - Control skill.

B - the skill of determining responsibility.

Teaching and Learning Methods

1- Lectures 2- Give examples 3- Assignments.

Assessment methods

1-Written exams 2- Oral exam 3- Participation of the student in solving exercises

4- Daily exams.

C. Thinking Skills

C1- Using logical thinking and brainstorming in solving accounting applications.

Teaching and Learning Methods

Discussions and open questions. •

Assessment methods

Oral questions, response time, and intuitiveness.

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

D 1- Employing the acquired skills.

D 2- Preparing the necessary data for decision-making.

D 3- Preparing trade-off decisions and choosing the best alternative.

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5		The concept of budgets	lecture	discussion
2	5		Types of budgets	lecture	discussion
3	5		Sales budget	lecture	application
4	5		Prepare production budget	lecture	application
5	5		Preparing the cash budget	Lecture	Test

6	5		Material budget	Lecture	Application
7	5		Labor budget	Lecture	Application
8	5		Income statement	Lecture	Application
9	5		Balance sheet	Lecture	Application
10	5		Project evaluation	Lecture	Application
11	5		The first exam	Lecture	exam
12	5		Payback period	Lecture	Application
13	5		Net present value	Lecture	Application
14	5		Responsibility accounting	Lecture	Application
15	5		The second exam	Lecture	the exam

12. Infrastructure	
<p>Required reading:</p> <p>CORE TEXTS ·</p> <p>COURSE MATERIALS ·</p> <p>OTHER ·</p>	<p>Book- Horngren et al 2012 edition</p> <p>Book Hilton 2000 edition</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>accounting packages</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>/</p>

13. Admissions	
Pre-requisites	
Minimum number of students	30
Maximum number of students	50

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The concept of agricultural activity is not limited to the exploitation of agricultural land through cultivation and irrigation in order to obtain plant products such as grains, cotton, fruits and vegetables. It extends to include many activities that aim to achieve many agricultural products. In addition, the hotel activity is considered one of the economic activities around the world, where the accounting system in the hotel sector plays an important role in the success of the hotel business.

This course aims to introduce the student to the basics of agricultural accounting and hotel accounting, in order to meet the requirements of the labor market and so that the student can solve all accounting problems that may stand in front of him.

1. Teaching Institution	University of Kufa
2. University Department/Centre	Management and economics / accounting
3. Course title/code	Specialized Accounting
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	theoretical and electronic
6. Semester/Year	Semester
7. Number of hours tuition (total)	capacity per week 16
8. Date of production/revision of this specification	2023/9/12
9. Aims of the Course	
A- Defining the nature and concept of accounting for agricultural activity	
B- Determining accounting objectives for agricultural activity	

C - Determining the bases and standards for accounting for agricultural activity

D- Getting to know the final accounts in agricultural establishments

E - Defining the nature of the hotel activity and its characteristics

10· Learning Outcomes, Teaching ,Learning and Assessment Methode

.A- Knowledge and Understanding A1

A2. The learner has acquired sufficient knowledge of specialized accounting

B. Subject-specific skills B1.

B2. 1. Preparing the final accounts of specialized accounting

B3. Preparing the balance sheet for specialized accounting

Teaching and Learning Methods

1. Theoretical lectures

2. electronic lectures

Assessment methods

1-oral exams

2-written exams

3-daily attendance

4-daily posts

C. Thinking Skills C1.
 C2. Improving the student's ability to understand non-profit units accounting, a scientific understanding that helps him in creativity and success in the labor market
 C3.
 C4.

Teaching and Learning Methods

Improving the student's efficiency in specialized accounting

Assessment methods

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

D1.
 D2.
 D3.
 D4.

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
2	5	The student understands the topic	Accounting bases for non-profit units	Theoretical and practical	quiz

3	5	The student understands the topic	Accounting Standards for Non-Profit Units	Theoretical and practical	quiz
4	5	The student understands the topic	Basis of proof, measurement and accounting disclosure for the operations of non-profit units	Theoretical and practical	quiz
5	5	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz
6	5	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
7	5	The student understands the topic	How to prepare templates for financial statements	Theoretical and practical	quiz
8	5	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
9	5	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
10	5	The student understands the topic	Accounting organization in which accounting treatments	Theoretical and practical	quiz
11	5	The student understands the topic	Financial statements in clubs, associations, clubs and unions	Theoretical and practical	quiz
12	5	The student understands the topic	Characteristics and nature of the work of government hotel activities	Theoretical and practical	quiz
13	5	The student understands the topic	Accounting organization and accounting treatments therein	Theoretical and practical	quiz
14	5	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
15	5	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

<p>Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·</p>	<ul style="list-style-type: none"> • Accounting for agricultural and hotel activities • Specialized Accounting Systems Book: Dr. Thaer Siri Al-Ghabban, d. Winner Ibrahim Al-Ghabban
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<ul style="list-style-type: none"> • Scientific websites
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	