## **)-** Master's Degree awarding

In \V/Y/Y·Y, the student Rafal Raad Shaker Alobaidy awarded a Master's Degree for a dissertation entitled "The possibility of applying the Performance Focused Activity Based Costing (PFABC) to improve performance in the Mosul dairy factory.

## $\Upsilon$ - Discussion seminars and recording of master's thesis titles on $\chi\chi/\chi\chi\chi\chi$

	Student's name	Thesis title	Supervisor's name
۱.	Hanan Muhammad Jassim Muhammad	Evaluating the level of accounting disclosure in Islamic banks according to Islamic accounting standards and its impact on credit risk: An analytical study of a sample of Iraqi banks	Muhammad Ayoub Al- Dabbagh
۲.	Ammar Ramzi Ibrahim	Disseminating the quality function and its role in reducing service costs: A case study in the education sector	Prof. Dr. Khaled Ghazi Abboud Al-Tami
۳.	Marwan Muhammad Daoud	Reducing inter-costs of supply chains by applying in a commercial company	Prof. Dr. Khaled Ghazi Abboud Al-Tami
٤.	Majed Yaqoub Mahmoud	Evaluation of Sharia auditing procedures in Islamic banks in accordance with (AAOFI) standards: A study in a number of Iraqi Islamic banks.	Assistant Professor Dr. Fayhaa Abdul Khaleq Yahya Al-Bakoa
٥.	Raafat Bassem Thanoun	A proposed framework for the professional practices of auditors in light of epidemics and disasters: A study for auditors' opinions in Iraq	Assistant Professor Dr. Fayhaa Abdul Khaleq Yahya Al-Bakoa
۲.	Thania Ismail Thanoun	The role of professional organizations in enhancing the quality of the professional performance of auditors in Iraq: An exploratory study	Assistant Professor Dr. Kubra Mohamed Taher
v.	Abdul Salam Habou Muhammad	Evaluation of internal audit procedures to reduce risks in public sector units: An applied study in the Nineveh Governorate Municipalities Directorate	Assistant Professor Dr. Kubra Mohamed Taher

۸.	Nour Abdel Salam Khalil	The impact of applying the International Financial Reporting Standards (IFRSs) on the outputs of the unified accounting system by applying it in the Northern Cement General Company	Assistant Professor Dr. Sinan Zuhair Muhammad Jamil
٩.	Tagreed Ali Rasheed	The impact of applying IPSASs standards on the quality of municipal financial reports by applying them in Mosul Municipality Directorate	Sinan Zuhair Muhammad
1.	Omar Kamal Al-Din Mustafa Al-Qassab	Internal control procedures for the self-rehabilitation processes of government units affected by hostilities in accordance with the principles of public sector governance: A study in a number of government units in Nineveh Governorate	Assistant Professor Dr. Kubra Mohamed Taher
11	Ali Hani Najam	Evaluating the internal control system in accordance with the COSO framework on sales tax collection in the telecommunications sector by applying it to the General Tax Authority	Assistant Professor Dr Sinan Zuhair Mohammad Jameel
14	Abdul Ameer Musa Zakar	The Impact of joint auditing in enhancing the effectiveness of external auditing: an exploratory study of independent auditors in Iraq	Assistant Professor Dr Alaa Abdul Wahid Dhanoon
١٣	Bassam Fadhel Abdul Wahid	The extent to which the professional specializations of audit work teams are utilized to enhance the professional reputation of audit offices: an analytical study	Assistant Professor Dr Alaa Abdul Wahid Dhanoon

1 £	Huda Abdul Muhammad	Azeez	Evaluating accounting procedures for government unit revenues in accordance with international accounting standards in the public sector. A case study at the University of Mosul	Maher Ali Husain
10	Ali Mahmood Ali		Evaluation of accounting procedures for Murabaha activities in the banking industry according to Islamic accounting standards / an applied study in a sample of Islamic banks	Professor Dr Maher Ali Husain

## ${\tt \ref{schurcher}}$ - Recording the titles of PhD dissertations in ${\tt \acute{t}}/{\tt '/{\tt '}\cdot{\tt '}}$

Dissertation's Title	Supervisor Name	Student Name
Approval of the title (Employing The big data	Assistant Professor Dr	Abdul Rahman Zuhair
in developing accounting practices and its	Sinan Zuhair Mohammad	Abdul Kader
reflect on the financial and operational	Jameel	
performance of business organizations)		
Approval of the title (The role of developing	Assistant Professor Dr	Husain Shaker
the participatory budget preparation method	Waheed Mahmood Ramoo	Mahmood
in improving the quality of the accounting		
information system to achieve strategic		
objectives: an applied study in the General		
Directorate of Education in Nineveh		
Governorate)		

## $\xi$ - Recording the titles of theses and dissertations for postgraduate studies on $9/1\,\xi/\gamma$ , $\gamma$ ,

The titles of theses and	Supervisor's name	Degree's	Student's
dissertations		level	Name
Approval of the title (A	Assistant Professor	PhD	Muthana Falih
proposed accounting model	Dr Khalid Gazee		Bader
to determine cloud	Abood Altamee		
outsourcing costs according			
to the IT Service			
Management (ITSM)			
framework: An applied			
study)			
The potential of the Iraqi	Assistant Professor	Master	Hiba Salim
accounting systems and		musici	Husain
IASs, IFRSs, and IPSASs in	Mahmood Ramoo		

finding appropriate	
accounting treatments in light	
of health crises (epidemics	
and pandemics)/An	
exploratory analytical study	
of the opinions of a sample of	
academics and	
professionals".	