

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The First Year

2023-2024

Course Description Form

1. Course Name:					
Financial Accounts Course 1					
2. Course Code:					
١١٠١mm١					
3. Semester / Year:					
The first course – Morning study 2023–2024					
4. Description Preparation Date:					
٢٠٢٣/١٢/١					
5. Available Attendance Forms:					
My presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
١٢٠ hour		٤ lonliness			
7. Course administrator's name (mention all, if more than one name)					
Name: Sawsan Ahmad Said		Alaa Wadah Mahmud			
Email: : sawsan_ahmed@uomosul.edu.iq		alaa_wadah@uomosul.edu.iq			
8. Course Objectives					
Course Objectives		1- Delivering scientific material to students 2- Expanding the academic base for students with subject as it is complementary to the principles accounting curriculum for the first grade and a basis the rest of the stages			
9. Teaching and Learning Strategies					
Strategy	Developing and teaching students through the plans they follow to reach learning goals, including classroom and extracurricular activities to achieve the learning outcomes of the academic program.				
10. Course Structure					
Week	Hours	Required	Unit or subject name	Learning	Evaluation

		Learning Outcomes		method	method
1	4 hour	Teaching students	Introduction to accounting And the corporate business environment	to explain Subject	Exams Daily
2	4 hour	Accounting subject	The basic functions of accounting and users of accounting information	Scientific through Subject the theory	And weekly And monthly
3	4 hour	And win the Skills	Accounting objectives principles and hypothesis	And exercises	And an exam
4	4 hour	Scientific	Single entry	And applications	end
5	4 hour	the process	Accounting operations accounting equation	the operation	course
6	4 hour		Double entry accounting documents and records		
7	4 hour		Accounting cycle - analysis financial operations		
٨	4 hour		Quantity of manufacturers providing capital		
٩	٤hour		Personal withdrawals, loans and their interest		
10	4 hour		Trial balance with totals and balances		
11	4 hour		Revenue expenditures		
12	4 hour		Accounting for goods inventory - purchases		
13	4 hour		Sales - returns and Allowances		
14	4 hour		Commercial, cash and quant discount		
١٥	٤hour		Commercial papers		

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Accounting - Miqdad Ahmed Al-Jalili - Fouad Suleiman Zako -Mohamed Taher Al-Shawi
Main references (sources)	Principles of Accounting - Khalil Ibrahim Rajab - Ahmed Hassan Thankful

Recommended books and references (scientific journals, reports...)	
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Electronic References, Websites	
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Course Description Form

1. Course Name:	
General Mathematics 2	
2. Course Code:	
1218 م ر ع ٢	
3. Semester / Year:	
first course	
4. Description Preparation Date:	
2/4/2024	
5. Available Attendance Forms:	
Daily attendance according to the approved lecture schedule	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Two divisions each division 3 hours total 90 hours / 3 units	
7. Course administrator's name (mention all, if more than one name)	
Name: karam najeeb abdullah Email: karam.najeeb@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">• Provide the student with mathematical information In support of its cognitive aspect• Introduce students to the application of sports laws and obtain results• Benefit from the application of sports laws In accounting research
9. Teaching and Learning Strategies	
Strategy	Develop the student's ability to recall what he has learned Improve comprehension and develop its ability to interpret and predict Developing Applied Capabilities Providing the student with the ability to analyze

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		The concept of mathematics p 2 Partial derivative	Blackboard and Data Sha	Daily exams Homework Monthly exams
2	3		Partial differential	=	=
3	3		Applications according to the importance of functions and their classification from important to most important	=	=
4	3		Differentiation applications and linking them to accounting economic applications, the importance of studying demand elasticity and its applications	=	=
5	3		Integration	=	=
6	3		Algebraic integration formulas	=	=
7	3		Indefinite integration and definite integration with its applications	=	=
8	3		Applying integration to the accounting and economic field	=	=
9	3		Dual integration	=	=
10	3		Integration of a bivariate function with its application to the accounting and economic field	=	=

11	3		Vectors and Matrices	=	=
12	3		Algebraic operations on matrices and types of matrices	=	=
13	3		Matrix inverse and applied examples	=	=
14	3		Solving the matrices system and linking them with the current equations and applying them to the accounting field	=	=
15	3		linking them with the current equations and applying them to the accounting field	=	=

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Mathematics for Economic and Administrative Sciences Dr. Suleiman Abu Sabha (2014)
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Principles of Statistics	
2. Course Code:	
2108 م حص	
3. Semester / Year:	
Second course	
4. Description Preparation Date:	
2/4/2024	
5. Available Attendance Forms:	
Daily attendance according to the approved lecture schedule	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Two divisions each division 3 hours total 90 hours / 3 units	
7. Course administrator's name (mention all, if more than one name)	
Name: karam najeeb abdullah Email: karam.najeeb@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">• Providing the student with statistical information in support of his cognitive aspect• Introducing students to the methods of applying statistical laws and obtaining results• Benefiting from the application of statistical laws in accounting research
9. Teaching and Learning Strategies	
Strategy	Develop the student's ability to recall what he has learned Improve comprehension and develop its ability to interpret and predict Developing Applied Capabilities Providing the student with the ability to analyze

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Introduction and statistical terminology Statistics Samples	Blackboard and Data Sha	Daily exams Homework Monthly exams
2	3		View distribution table data Iterative	=	=
3	3		View data graphically	=	=
4	3		Display data geometrically	=	=
5	3		Bullish Clustered Recurrence Tables	=	=
6	3		Clustered frequency tables Descending	=	=
7	3		Symmetrical curves	=	=
8	3		Measures of Makrazi tendency	=	=
9	3		Arithmetic mean in case of Unclassified data	=	=
10	3		Arithmetic mean in case of Tabbed data	=	=
11	3		Types of arithmetic mean	=	=
12	3		Median in case of data Unclassified	=	=
13	3		Median in case of data Classified	=	=
14	3		Mode in data status Unclassified	=	=
15	3		Mode in data status classified	=	=

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Statistics, Ahmed Abd Samie Taiba (2008)
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Financial Accounts Course ٢					
2. Course Code:					
١١٠١mm٢					
3. Semester / Year:					
The Second course – morning study 2023–2024					
4. Description Preparation Date:					
15/2/2024					
5. Available Attendance Forms:					
My presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
300 hour			٤ lonliness		
7. Course administrator's name (mention all, if more than one name)					
Name: Sawsan Ahmad Said		Alaa Wadah Mahmud			
Email: : sawsan_ahmed@uomosul.edu.iq		alaa_wadah@uomosul.edu.iq			
Name :Saif Natiq Yassin					
Email:					
8. Course Objectives					
Course Objectives			1– Delivering scientific material to students 2– Expanding the academic base for students with subject as it is complementary to the principles accounting curriculum for the first grade and a basis the rest of the stages		
9. Teaching and Learning Strategies					
Strategy	Developing and teaching students through the plans they follow to reach learning goals, including classroom and extracurricular activities to achieve the learning outcomes of the academic program.				
10. Course Structure					
Week	Hours	Required	Unit or subject name	Learning	Evaluation

		Learning Outcomes		method	method
1	4 hour	Teaching students	Accounting for fixed assets purchase cost	to explain Subject Scientific	Exams Daily And
2	4 hour	Accounting subject	Revenue expenditures and capital expenditures	through Subject the theory	weekly And monthly
3	4 hour	And win the Skills	Selling fixed assets	And exercises	And an exam
4	4 hour	Scientific	Replacing fixed assets	And application	end course
5	4 hour	And the process	Depreciation of fixed assets	the operation	
6	4 hour		Selling fixed assets after the end of their life		
7	4 hour		Accounting errors, their types and causes		
٨	4 hour		Methods of correcting accounting errors		
٩	٤hour		Final accounts and financial statements		
10	4 hour		Trading account and lock-out restrictions		
11	4 hour		Profit and loss calculation and lock-in restrictions		
12	4 hour		Income statement, trading statements, profits and losses		
13	4 hour		Statement of financial position		
14	4 hour		Registration adjustments and expenses		
١٥	٤hour		Record adjustments to revenues		

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Accounting - Miqdad Ahmed Al-Jalili – Fouad Suleiman Zako -Mohamed Taher Al-Shawi
Main references (sources)	Principles of Accounting –

	Khalil Ibrahim Rajab – Ahmed Hassan Thankful
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The Second Year

2023-2024

Course Description Form

1. Course Name:	
ACCOUNTING APPLICATION IN COMPUTER	
2. Course Code:	
1217 mth	
3. Semester / Year:	
First Semester	
4. Description Preparation Date:	
1/9/2023	
5. Available Attendance Forms:	
My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours per semester. 4 hours per week	
7. Course administrator's name (mention all, if more than one name)	
Name: Asst. Prof. Dr. Ali Mal Allah Abd Allah Email: uomosul.edu.iq Name: Asst. Prof. Dr . Saifaldin Amjad Ismail Email: saifiraq38@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> - Introducing the basics of employing the use of computers in accounting. - Identify the most important Excel functions that can be used in accounting operations. - Learn how to design accounting systems using computers. - Introducing the basics of employing the use of computers in accounting. - Identify the most important Excel functions that can be used in accounting operations. - Learn how to design accounting systems using computers.
9. Teaching and Learning Strategies	
Strategy	1- Cognitive strategies by focusing on analyzing and detailing the subject and reasons for preferring one method over another for the subject. 2- The strategy that focuses on brainstorming 3- The strategy that relies on observations, discussion and analysis

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 hours	Developing cognitive and applied skills	Learn about the importance of using Excel in accounting	Lecture + computer application	Theoretical + practical
2	4 hour	Developing cognitive and applied skills	How to use functions in Excel and write accounting formulas	Lecture + computer application	Theoretical + practical
3	4 hour	Developing cognitive and applied skills	Preparing the financial position statement and income statement using Excel	Lecture + computer application	Theoretical practical
4	4 hour	Developing cognitive and applied skills	Using the INDEX function to extract the nominal salary	Lecture + computer application	Theoretical + practical
5	4 hour	Developing cognitive and applied skills	Using the INDEX function to extract the nominal salary	Lecture + computer application	Theoretical + practical
6	4 hour	Developing cognitive and applied skills	How to use the HLOOKUP and VLOOKUP	Lecture + computer application	Theoretical + practical

			functions in setting up the payroll system		
7	4 hour	Developing cognitive and applied skills	Design and prepare a payroll system using appropriate Excel functions	Lecture + computer application	Theoretical + practical
8	4 hour	Developing cognitive and applied skills	Conducting the first semester exam	Lecture + computer application	Theoretical + practical
9	4 hour	Developing cognitive and applied skills	Calculating the depreciation of fixed assets using Excel	Lecture + computer application	Theoretical + practical
10	4 hour	Developing cognitive and applied skills	Calculating the depreciation of fixed assets using Excel	Lecture + computer application	Theoretical + practical
11	4 hour	How to use the HLOOKUP and VLOOKUP functions in setting up the payroll system	Monitor inventory accounts, receivables and credits using the SUMIF function	Lecture + computer application	Theoretical + practical
12	4 hour	Developing cognitive and applied skills	Using the DMAX function and the DMIX function in accounting	Lecture + computer application	Theoretical + practical
13	4 hour	Developing cognitive and applied skills	Loan calculation using Excel	Lecture + computer application	Theoretical + practical
14	4 hour	Developing cognitive and applied skills	Solve the problem on how to calculate the loan using Excel	Lecture + computer application	Theoretical + practical

15	4 hour	Developing cognitive and applied skills	Conducting the second semester exam	Lecture + computer application	Theoretical + practical
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11. Course Evaluation

Assignments and daily preparation 6 marks

Oral exam: 8 marks

Semester/written exam: 20 marks

Final/written exam: 60 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name: Government Accounting, first course					
2. Course Code: 1213 AD, Rule 1					
3. Semester / Year: ٢٠٢٤ - ٢٠٢٣					
4. Description Preparation Date: ٢٠٢٤					
5. Available Attendance Forms: My attendance is mandatory					
6. Number of Credit Hours (Total) / Number of Units (Total): Four hours a week					
7. Course administrator's name (mention all, if more than one name)					
Name: Hassan Saleh Youssef Email: hasansalih@uomsul.edu.iq Name: Raghad Hashim Yahya Al-Mallah Email: almallah.raghad@yahoo.com					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none">• Teaching students to organize the accounts of government units• Knowledge of accounting systems applied in government units• Knowing the methods of financing government units			
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

11. 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					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, or written exams, reports, etc.		
Main references (sources)			Governmental accounting: theoretical concepts and practical applications / Bushra Naqvi, Abdullah Al-Mashhadani. 2- Governmental Accounting / Asaad Muhammad Ali 3- Theoretical and practical principles of government accounting / Hassan Abdel Karim Sallouh, Karima Abbas Jaelwa, and Hossain Hassan Hashem.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

The first is the basic concepts in government accounting and the requirements for designing the government accounting system.

The second is the characteristics of government units, the impact of legislation on the government accounting system, and the difference between government accounting and financial accounting.

The third is the theories that determine the spending capacity of government units.

Fourth, the state's general budgets, the concept, characteristics and objectives of the state's general budget, types of the general budget, the concept of public debt.

Fifth: Expenditures and revenues in the government accounting system. Methods for estimating public revenues and expenditures. Rules for preparing the state's general budget.

The sixth tabulation of the state's general budget and the stages it passes through, the concept of allocation and financing in the government accounting system

Seventh: The concept of the public treasury and its formations in the government accounting system.

Eighth: The concept of the public treasury and its formations in the government accounting system.

Ninth: The central government accounting system and the decentralized government accounting system

Tenth: Controlling documents and expenses.

Eleventh: Identify the bookkeeping group used in the central and decentralized accounting system

Twelfth: Accounting treatments for expenses and from the Government Financial Statistics Manual (GFS).

Thirteenth: Accounting treatments for expenses and from the Government Financial Statistics Manual (GFS).

Fourteenth: Accounting treatment for revenues and from the GFS Guide

Fifteenth: Accounting treatment for revenues and from the GFS Guide

Course Description Form

1. Course Name: Government Accounting, first course					
2. Course Code: 1213 AD, Rule 1					
3. Semester / Year: ٢٠٢٤ - ٢٠٢٣					
4. Description Preparation Date: ٢٠٢٤					
5. Available Attendance Forms: My attendance is mandatory					
6. Number of Credit Hours (Total) / Number of Units (Total): Four hours a week					
7. Course administrator's name (mention all, if more than one name)					
Name: Hassan Saleh Youssef Email: hasansalih@uomsul.edu.iq Name: Raghad Hashim Yahya Al-Mallah Email: almallah.raghad@yahoo.com					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none">• Teaching students to organize the accounts of government units• Knowledge of accounting systems applied in government units• Knowing the methods of financing government units			
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

11. 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					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, or written exams, reports, etc.		
Main references (sources)			Governmental accounting theoretical concepts and practical applications / Bushra Na Abdullah Al-Mashhadani. 2- Governmental Accounting Asaad Muhammad Ali 3- Theoretical and practical principles of government accounting / Hassan Abdel Karim Salloum, Karima Abbas Jaelwa, and Hossain Hassan Hashem.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

The first is the basic concepts in government accounting and the requirements for designing the government accounting system.

The second is the characteristics of government units, the impact of legislation on the government accounting system, and the difference between government accounting and financial accounting.

The third is the theories that determine the spending capacity of government units.

Fourth, the state's general budgets, the concept, characteristics and objectives of the state's general budget, types of the general budget, the concept of public debt.

Fifth: Expenditures and revenues in the government accounting system. Methods for estimating public revenues and expenditures. Rules for preparing the state's general budget.

The sixth tabulation of the state's general budget and the stages it passes through, the concept of allocation and financing in the government accounting system

Seventh: The concept of the public treasury and its formations in the government accounting system.

Eighth: The concept of the public treasury and its formations in the government accounting system.

Ninth: The central government accounting system and the decentralized government accounting system

Tenth: Controlling documents and expenses.

Eleventh: Identify the bookkeeping group used in the central and decentralized accounting system

Twelfth: Accounting treatments for expenses and from the Government Financial Statistics Manual (GFS).

Thirteenth: Accounting treatments for expenses and from the Government Financial Statistics Manual (GFS).

Fourteenth: Accounting treatment for revenues and from the GFS Guide

Fifteenth: Accounting treatment for revenues and from the GFS Guide

Course Description Form

1. Course Name:	
Intermediate Accounting/1	
2. Course Code:	
1212 M mt1	
3. Semester / Year:	
quarterly	
4. Description Preparation Date:	
4/4/2024	
5. Available Attendance Forms:	
My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total)	
56 hours per semester. 4 hours per week	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Abdulrahman Zuhair Abdulqader Email: Abdulrahman_zuhair@uomosul.edu.iq	
8. Course Objectives	
Course Objectives Objectives of the study subject 1-Delivering scientific material to students. 2- Expanding academic base for students in the specialization a complement to the accounting principles curriculum for the first grade and a cornerstone for the specialization subjects in the following stages.	<ul style="list-style-type: none">•••
9. Teaching and Learning Strategies	
Strategy	1- Cognitive strategies by focusing on analyzing and detailing the subject and reasons for preferring one method over another for the subject. 2- The strategy that focuses on brainstorming 3- The strategy that relies on observations, discussion and analysis
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 hours	Providing the student with knowledge of the conceptual framework of financial accounting according to the latest publications	Conceptual framework of financial accounting	Introducing the student to the theoretical basis of the scientific subject, which is considered the cornerstone of practical application	Daily, weekly, monthly and end-of-semester exams
2	4 hour	Providing student with knowledge of the conceptual framework financial accounting according to the latest publicatio	Conceptual framework financial accounting	Introducing student to the latest publicatio	Daily, weekly, monthly and end-of-semester exam
3	4 hour	A review of what the student has acquired in the first stage Financial accounts commercial establishments	Final accounts commercial establishments	The student knows how to prepare accounts and financial statements commercial establishments	Daily, weekly, monthly and end-of-semester exam
4	4 hour	Introduction to the final financial statements (trading, profit and losses)	Financial statements commercial establishments	The student knows how to prepare financial statements commercial establishments	Daily, weekly, monthly and end-of-semester exam
5	4 hour	Introduction final accounts industrial facilities (operation, trading, profit and losses)	Accounts and financial statements industrial facilities	The student knows how to prepare accounts and financial statements industrial facilities	Daily, weekly, monthly and end-of-semester exam

1	4 hour	Introducing concept restrictive adjustments expenses	Registration adjustments expenses	The student knows how to make settlement entries for expenses and disclose advance and receivables	Daily, weekly, monthly and end-of-semester exams
1	4 hour	Introducing concept restrictive adjustments revenues	Record adjustments revenues	Providing student with skill of accounting treatment revenues according to the income and budget approach	Daily, weekly, monthly and end-of-semester exams
1	4 hour	Practical cases	Record adjustments expenses and revenues	Providing student with knowledge of how to solve problems related to settlement revenues and expenses	Daily, weekly, monthly and end-of-semester exams
1	4 hour	Identifying reasons for difference in the bank account between the records and the statement sent to the bank	Bank account reconciliation	Providing student with knowledge about the causes of the difference between the balances appearing in the records and the balances appearing in the statement	Daily, weekly, monthly and end-of-semester exams
1	4 hour	Introducing concept of cash settlement and what are the reasons for difference between book balances and	Cash settlement	Providing student with knowledge of how to determine the difference between the actual and book balances and investigate the	Daily, weekly, monthly and end-of-semester exams

		actual balances		reasons for the difference in the	
6	4 hour	Introducing appropriate accounting treatments to deal with the increase or decrease in the fund	Cash settlement	Providing student with the ability to carry out accounting treatments increases decreases in the fund	
7	4 hour	Introducing concept of debtors and the possible reasons indicators to measure the debt doubtful or non-collectible	Debtors settlement	The student knowledge accounting treatments doubtful debts and bad debts	
8	4 hour	How to create allowance doubtful debts and what constitute recoverable bad debts	Debtors settlement	Providing student with knowledge of how to form allowance for bad debts and what are the necessary accounting treatments recovered bad debts.	
9	4 hour	Evaluating debtors at the end of the period, disclosing them in the financial statements, and making settlement entries	Debtors settlement	Providing student with knowledge of the accounting treatments settling debtors through practical cases	

11. Course Evaluation

Grades are distributed between the endeavor (40 marks) and the final exam of the course (60 marks)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	1- Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry. D., 2022, Intermediate Accounting, John Wiley & Sons 1- Amin Ali et al., 2020, Intermediate Accounting, available online. 2- Kieso et al., 2022, Intermediate Accounting, International Financial Reporting Standards Version, Hamithra Publishing House, 1st edition, Cairo, Egypt.
Main references (sources)	1- Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry. D., 2022, Intermediate Accounting, John Wiley & Sons 2- Kieso et al., 2022, Intermediate Accounting, International Financial Reporting Standards Version, Hamithra Publishing House, 1st edition, Cairo, Egypt.
Recommended books and references (scientific journals, reports...)	- Amin Ali et al., 2019, Intermediate Accounting, available online. 2- Al-Sabban et al., 2020, Intermediate Financial Accounting in accordance with Amendments to Egyptian and International Accounting Standards, Faculty of Commerce, Alexandria University.
Electronic References, Websites	https://zlibrary-asia.se/ https://www.researchgate.net/

Course Description Form

1. Course Name:	
Accounting for non-profit units	
2. Course Code:	
٢٢٢١ و غ م و غ	
3. Semester / Year:	
2023/02024	
4. Description Preparation Date:	
1/ 9/ 2023	
5. Available Attendance Forms:	
Mandatory attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Arsalan Ibrahim Abdulkarem	
Email: : arsalan_ibrahem@uomosul.edu.iq	
Name of the second (assistant) professor: Huda Salem Hussein	
8. Course Objectives	
Course Objectives The course aims to provide students with information about the nature, concept, and objectives of accounting for non-profit units and the financial statements in these units	<ul style="list-style-type: none">•••
9. Teaching and Learning Strategies	

Strategy	
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1			The concept and		
2			characteristics of		
3			non-profit units		
4			and the nature of		
5			their activity		
6			Accounting		
7			principles for non-		
8			profit units		
9			Accounting		
10			standards for non-		
11			profit units		
12			Basis for proving,		
13			measuring, and		
14			accounting		
15			disclosure of unit		
			operations for		
			non-profit units		
			The structure and		
			elements of the		

			accounting system in units for non- profit units Final accounts and financial statements in non- profit units The general framework of the values and ethics of accountants in non-profit units Characteristics and nature of the activity of clubs, associations and unions Characteristics and nature of the activity of clubs, associations and unions Accounting organization and accounting treatments		
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Financial
statements in
clubs,
associations, clubs
and unions

Characteristics
and nature of
government hotel
activities

Accounting
organization and
accounting
treatments therein

Financial
statements in
government hotel
activity

Financial
statements in
government hotel
activity

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11. Course Evaluation

Semester exams are 40%, including 20 marks for the first and second exams, 8 for the oral exam and participation, 6 for assignments and assignments, and 6 for attendance.

Final exam 60%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	There is no prescribed textbook
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Accounting for non-profit units d. Degla Hussein Accounting for non-profit units Aqeel Abdul Hussein
Electronic References, Websites	Accounting for non-profit units Hussein Hussein Shehata

Course Description Form

1. Course Name: Government Accounting .the second course					
2. Course Code: 1213 AD, Rule 1					
3. Semester / Year: ٢٠٢٤ - ٢٠٢٣					
4. Description Preparation Date: ٢٠٢٤					
5. Available Attendance Forms: My attendance is mandatory					
6. Number of Credit Hours (Total) / Number of Units (Total): Four hours a week					
7. Course administrator's name (mention all, if more than one name)					
Name: Hassan Saleh Youssef Email: hasansalih@uomsul.edu.iq Name: Raghad Hashim Yahya Al-Mallah Email: almallah.raghad@yahoo.com					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none">• Teaching students to organize the accounts of government units• Knowledge of accounting systems applied in government units• Knowing the methods of financing government units			
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

11. 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					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, or written exams, reports, etc.		
Main references (sources)			Governmental accounting: theoretical concepts and practical applications / Bushra Na'Allah Abdullah Al-Mashhadani. 2- Governmental Accounting / Asaad Muhammad Ali 3- Theoretical and practical principles of government accounting / Hassan Abdel Karim Sallouh, Karima Abbas Jaelwa, and Hossain Hassan Hashem.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

The first: is accounting for revenues

The second: is accounting foundations in government units

The third: is accounting for advances

Fourth: accounting for advances, practical cases

Fifth: Accounting for trusts

Sixth: Accounting for debtors

Seventh: first semester test

Eighth: Accounting for creditors

Ninth: Accounting for construction contracts, theoretical framework

Tenth: Accounting for construction contracts. Practical cases

Eleventh: Accounting for construction contracts, practical cases

The twelfth is a second semester test

Thirteenth: Accounting for inventory and fixed assets

Fourteenth: Preparing financial statements

Fifteenth: Preparing financial statements. Practical cases

Course Description Form (Morning and evening study)

1. Course Name:					
Intermediate Accounting/2					
2. Course Code:					
1212 M mt2					
3. Semester / Year:					
quarterly					
4. Description Preparation Date:					
4/4/2024					
5. Available Attendance Forms:					
My presence only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
56 hours per semester. 4 hours per week					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Abdulrahman Zuhair Abdulqader Email: Abdulrahman_zuhair@uomosul.edu.iq					
8. Course Objectives					
Course Objectives			<ul style="list-style-type: none"> • • • 		
Objectives of the study subject 1-Delivering scientific material to students. 2- Expanding academic base for students in the specialization a complement to the accounting principles curriculum for the first grade and a cornerstone for specialization subjects in the following stages.					
9. Teaching and Learning Strategies					
Strategy	1- Cognitive strategies by focusing on analyzing and detailing the subject and reasons for preferring one method over another for the subject. 2- The strategy that focuses on brainstorming 3- The strategy that relies on observations, discussion and analysis				
10. Course Structure					
Week	Hours	Required	Unit or subject	Learning method	Evaluation

		Learning Outcomes	name		method
١	4 hours	Providing students with complete knowledge of inventory tabs	Determine the main categories of inventory	Introducing the student to the theoretical basis of the scientific subject, which is considered the cornerstone of practical application	Daily, weekly, monthly and end-of-semester exams
٢	4 hours	Providing student with knowledge how to determine the cost inventory and the items included the inventory	Determine the cost of inventory the items included in the inventory	Introducing student to other methods determining the cost of inventory	Daily, weekly, monthly and end-of-semester exams
٣	4 hours	Providing student with knowledge how differentiate between periodic inventory and continuous inventory systems	Calculate the cost of inventory at the end of the period and the goods sold	The student know how to calculate the cost of inventory at the end of the period and the goods sold	Daily, weekly, monthly and end-of-semester exams
٤	4 hours	Introducing inventory cost measurement methods and inventory cost flow methods	The first-in, first-out method, the weighted average method, and the last-in, first-out method and canceled	The student know how to determine what is spent from inventory according to the three methods	Daily, weekly, monthly and end-of-semester exams
٥	4 hours	Introducing the concept of realizable value and methods valuing end-period inventory	Comparing the cost of inventory at the end of the period and the selling value and recording	The student know how to record settlement entries and disclose the value of inventory in the financial	Daily, weekly, monthly and end-of-semester exams

			settlement entries	statements	
٦	4 hours	Introducing the concept of fixed assets and determining their costs that are included in the initial evaluation of fixed assets	Accounting treatment to prove the fixed asset and related expenses	The student knows how to calculate the cost of fixed assets	Daily, weekly, monthly and end-of-semester exams
٧	4 hours	Describe the accounting treatments for the acquisition of fixed assets in groups	Determine accounting treatments for purchasing fixed assets in groups	Providing the student with the skill of accounting treatment for purchasing fixed assets in groups	Daily, weekly, monthly and end-of-semester exams
٨	4 hours	Description of accounting treatments for disposal, sale and replacement of fixed assets	Determine the accounting treatments for whether the disposal process has a significant impact or not	Providing the student with the skill of accounting treatment for replacement operations for fixed assets	Daily, weekly, monthly and end-of-semester exams
٩	4 hours	Description of accounting treatments for the disappearance of fixed assets	Determine the methods for calculating extinction	Providing the student with the skill of calculating extinction according to different methods	Daily, weekly, monthly and end-of-semester exams
١٠	4 hours	Practical cases	Accounting treatments for fixed assets and their depreciation. Providing the student with knowledge of how to solve problems related to fixed assets	Introducing the accounting framework for financial assets and investments	Daily, weekly, monthly and end-of-semester exams
١١	4 hours	Providing the student with knowledge of how to account for investments	Introducing special accounting treatments for investments, debt and equity	Evaluating investments according to their types at amortized cost and fair value	Daily, weekly, monthly and end-of-semester

			securities		exams
١٢	4 hours	Introducing special accounting treatments investments debt and equity securities	Evaluating investments according to the types amortized cost and fair value	Providing student with the ability to conduct accounting treatments investments in debt securities and equity	
١٣	4 hours	Introducing the concept of the facility's business model and evaluating investments equity at the end of the period. Conducting settlement entries and adjusting the fair value calculation	The student knowledge accounting treatments evaluating investments and reconciling fair value	Practical cases	Daily, weekly, monthly and end-of-semester exams
١٤	4 hours	Accounting treatments investments equity	Providing student with knowledge accounting treatments investments through practical cases	Practical cases	Daily, weekly, monthly and end-of-semester exams

11. Course Evaluation

Grades are distributed between the endeavor (40 marks) and the final exam of the course (60 marks)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

1- Kieso, Donald E., Weygandt, Jerry Warfield, Terry. D., 2022, Intermediate Accounting, John Wiley & Sons
 1- Amin Ali al., 2019, Intermediate Accounting, available online.
 2- Kieso et al., 2022, Intermediate Accounting, International Financial Reporting Standards Version, Hamithra Publishing House, 1st edition, Cairo, Egypt.

Main references (sources)	1- Kieso, Donald E., Weygandt, Jerry Warfield, Terry. D., 2022, Intermediate Accounting, John Wiley & Sons 2- Kiso et al., 2022, Intermediate Accounting, International Financial Reporting Standards Version 18, Hamithra Publishing House, 1st edition, Cairo, Egypt.
Recommended books and references (scientific journals, reports...)	- Amin Ali et al., 2019, Intermediate Accounting, available online. 2- Al-Sabban et al., 2018, Intermediate Financial Accounting in accordance with Amendments to Egyptian Accounting Standards and International Accounting Standards, Faculty of Commerce, Alexandria University.
Electronic References, Websites	https://zlibrary-asia.se/ https://www.researchgate.net/

Course Description Form

1. Course Name:	
Operations Research	
2. Course Code:	
م بع 2223	
3. Semester / Year:	
Second course	
4. Description Preparation Date:	
2/4/2024	
5. Available Attendance Forms:	
Daily attendance according to the approved lecture schedule	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Two divisions each division 3 hours total 90 hours / 3 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Talal A.R. Saead Email: talal744740@uomosul.edu.iq Name: karam najeeb abdullah Email: karam.najeeb@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">• Provide the student with operations research methods In support of its cognitive aspect• Familiarize students with the methods of applying the mathematical laws of operations research and obtaining results• Benefit from the application of mathematical laws for research In accounting research
9. Teaching and Learning Strategies	
Strategy	Develop the student's ability to recall what he has learned Improve comprehension and develop its ability to interpret and predict Developing Applied Capabilities Providing the student with the ability to analyze

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Introduction to Operations Research and its Origins	Blackboard and Data Sha	Daily exams Homework Monthly exams
2	3		Linear programming building models, model formulas	=	=
3	3		Methods for solving linear programming model, graph method	=	=
4	3		Methods for solving the linear programming model, the simplified method	=	=
5	3		Methods of solving the linear programming model, the simplex method	=	=
6	3		Methods for solving the linear programming model, the two-stage method and the major M method	=	=
7	3		Corresponding model Convert the prototype to binary	=	=
8	3		Solve binary model in the simplified way	=	=
9	3		Post optimization analysis changes in the right side	=	=
10	3		Post-optimization analysis Changes in the equation of the target function	=	=

11	3		Transportation problems Initial solution methods	=	=
12	3		Transportation problems Optimal solution methods	=	=
13	3		Business Network Analysis Critical Path Method - Burt Method	=	=
14	3		Game theory and decision-making - solution methods	=	=
15	3		Modern applications of game theory	=	=

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Introduction to Operations Research Book by Prof. Asma Bahmoz
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Video lectures on YouTube

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The Third Year

2023-2024

University of Mosul

College of Business and Economics

Accounting Department

Course Description Form

1. Course Title :	
2.	
Cost Accounting 1	
3. Course Code	
1325 CE ME1	
4. Semester / Year :	
First course / third stage / morning study	
5. :description of preparation of this Date	
1/10/ 2023	
6. Available Forms of Attendance:	
My presence only	
7. Number of Credit Hours (Total) / Number of Units (Total)	
180 hours per course, 4 weekly units	
8. Course administrator's name (if more than one name)	
Name: Dr. Rabab Adnan Shehab Email: rabab_adnan@uomosul.edu.iq	
: M. Taha Alivi Name: Taha Alivi Email: taha_alywi@uomosul.edu.iq	
9. Course Objectives	
<ul style="list-style-type: none">• Consolidating the scientific foundations of cost accounting for students Being the basis on which a section of subjects is based In the fourth stage .• Providing students with experience in cost accounting applications in	Course Objectives

<p>Industrial sector.</p> <ul style="list-style-type: none"> • Enable the student to understand the elements of costs (materials, labor) and how to achieve control on them . • Enable the student to prepare lists of .costs and methods of preparation 	
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10. Teaching and Learning Strategies

<p>1- Education strategy collaborative concept planning.</p> <p>2- Brainstorming education strategy.</p> <p>3- Education Strategy Notes Series .</p>	Strategy
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11. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
- Assigning duties .	- Explanation of the theoretical scientific material	Introduction to Cost Accounting Concepts and classification of costs	- Familiarize students with the nature of cost	ε	1
- Discussions during the lecture.	- Give practical applications and exercises to clarify the theoretical side of the material	Cost elements and methods of their classification	accounting in the industrial sector.	ε	2
- Monthly and daily exams and the end of the course exam .		Methods of determining and accumulating costs / theory of total costs	- Providing students with skills in the practical applications of cost accounting with regard to the accounting treatment of both the material cost	ε	3
		Methods of determining and accumulating costs / theory of total costs		ε	4
		Methods of determining and aggregating costs / variable cost theory		ε	5
		Methods of determining and aggregating costs /		ε	6
				ε	7
				ε	8
				ε	9
				ε	10
				ε	11
				ε	12
				ε	13
				4	14
					15

		variable cost theory Methods of Determining and Grouping Costs / Cost Theory for Exploited Energy Methods of Determining and Grouping Costs / Cost Theory for Exploited Energy Control and accounting for the cost of materials Control and accounting for the cost of materials Control and accounting for the cost of materials Control and accounting for the cost of work Control and accounting for the cost of work Control and accounting for the cost of work	element and the wage cost element. - Providing students with skills in how to prepare cost lists in the industrial sector according to the three theories of costs (total, variable and exploited).		
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12. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams and reports, and distributed 40 degrees of pursuit and 60 degrees of the final exam.

13. Learning and Teaching Resources

Muhammad Ali Ahmed Al-Saidiya, 1986 C Accounting - A Theoretical Study and applied procedures, Directorate of Dar Kutub for Printing and Publishing, University Mosul	Required textbooks (methodology any)
.	(Main references (sources
Horngren et al., "Cost Accounting : An Administrative Approach " translated by Qassim University, Publisher: Dar Mars, Riyadh, 1424 AH, 2003 AD	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

University of Mosul

College of Business and Economics

Accounting Department

Course Description Form

1. Course: Unified Accounting System Course 1	
Unified accounting system Course 1	
2. Course Code: CAM 1327 SYSTEM1	
1327 CE NZ1	
3. Semester / Year: First Course	
First course / morning study / 2023/2024	
4. :up Date this description was set	
1/10/2023	
5. Available Forms of Attendance: Face-to-face only	
My presence only	
6. Number of credit hours (total): 135 hours, number of units (total): 3 units per week	
135 hours, 3 units per week	
7. Course administrator's name (if more than one name)	
Name: Taghreed Salem Mahmoud Email: tagreed@uomosul.edu.iq Saadi Saleh	
8. Course Objectives	
1- Delivering the scientific material students..... Expanding the scientific base of students in thesubject	Course Objectives
9. Teaching and Learning Strategies	
Follow plans to develop student teaching and learning to reach learning goals by describing classroom and extra-curricular activities to achieve learning outcomes	Strategy

10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily, weekly, monthly and end-of-course exams	Explanation of the scientific material in both its theoretical and practical parts with giving Practical examples to illustrate the accounting treatments of the system Unified Accounting	Introduction to the Unified Accounting System Assumptions.	Providing students with knowledge of accounting treatments	۳	۱
		Accounting principles and foundations	According to the unified accounting system in different economic units	۳	۲
		Attributes, properties and scope of application		۳	۳
		Accounting System Guide combiner		۳	۴
		Explanation of the accounting manual combiner		۳	۵
		Accounting treatments for asset accounts		۳	۶
		Accounting treatments for asset accounts		۳	۷
		Accounting treatments for asset accounts		۳	۸
		Accounting treatments for asset accounts		۳	۹
		Accounting treatments for asset accounts		۳	۱۰
		Accounting treatments for liabilities accounts		۳	۱۱
		Accounting treatments for liabilities accounts		۳	۱۲
		Accounting treatments for liabilities accounts		۳	۱۳
		Accounting treatments for usage accounts		۳	۱۴
		Accounting treatments for		۳	۱۵

		usage accounts Accounting treatments for usage accounts Accounting treatments for usage accounts			
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11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc

12. Learning and Teaching Resources

Unified Accounting System National Audit Office	Required textbooks (methodology, if any)
The unified accounting system - Talib Al-Waez	Main references (sources)
Unified Accounting System Dr. Sa Jaid	Recommended books and references (scientific journals, reports...)
No	Electronic References, Websites

Course Description Form

1. Course Name: Accounting firms					
2. Course Code: ١٣٢٦ M					
3. Semester / Year: The first Semester ٢٠٢٣/٢٠٢٤					
4. Description Preparation Date: ٢/١١/٢٠٢٣					
5. Available Attendance Forms: Delivering lectures to students in person					
6. Number of Credit Hours (Total) / Number of Units (Total) Four hours a week for each section					
7. Course administrator's name (mention all, if more than one name)					
Name: WAAD HUSSEIN SHLASH					
Email: waad_shlash@uomosul.edu.iq					
8. Course Objectives					
Course Objectives: Identify the types of private companies and the accounting treatments for operations that occur within these companies					
<ul style="list-style-type: none"> • • • 					
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1		The concept of companies, the types and characteristics			

		Accounting treatment capital formation in joint liability companies			
٣		Accounting treatment of partners' accounts in joint liability companies and related operations			
٤		Financial statements in joint liability companies and the distribution of profits and losses among partners			
٥		Accounting treatment for increasing capital in joint-venture companies (partner joining by purchase method)			
٦		Accounting treatment for increasing capital in joint-venture companies (partner joining by investment method).			
٧		Accounting treatment for capital reduction in joint liability companies (withdrawal of a partner).			
٨		Accounting treatment for liquidation of joint liability companies.			
٩		Accounting treatment of capital formation in joint-stock companies.			
١٠		Accounting treatment for receiving uncollected installments and treating shortfalls in payment			
١١		Financial statements in joint stock companies and the distribution of profits and losses among joint-stock partners.			
١٢		Accounting treatment for bond issuance in joint stock companies			

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

University of Mosul

College of Business and Economics

Accounting Department

Course Description Form

1. Course Name	
Cost Accounting 2	
2. Course Code	
2334 m MK2	
3. Semester / Year	
Second Course / Third Stage / Morning Study	
4. description The history of preparation of this	
1/2/ 2024	
5. Available Attendance Forms	
My presence only	
6. Number of Credit Hours (Total) / Number of Units (Total)	
180 hours per course, 4 weekly units	
7. Course administrator's name (if more than one name)	
Name: Dr. Rabab Adnan Shehab Email: rabab_adnan@uomosul.edu.iq M. Taha Alivi Nasser taha_alywi@uomosul.edu.iq:	
8. Course Objectives	
<ul style="list-style-type: none">• Introducing students to cost systems that s different industrial sectors According to the nature of the indus applied and the nature of its produ applications systems Costs in industrial sectors• Consolidating the scientific foundations the applications of cost systems (order c system) Productivity and the system of costs of t	Course Objectives

<p>productive stages) among students.</p> <ul style="list-style-type: none"> • Enable the student to solve many applied problems of cost systems. • Enable the student to understand the cost of services and how to achieve control It. 	
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9. Teaching and Learning Strategies

<p>1- Education strategy collaborative concept planning. 2- Brainstorming education strategy. 3- Education Strategy Notes Series</p>	Strategy
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
<p>- Assigning duties. - Discussions during the lecture. - Monthly and daily exams and the end of the course exam .</p>	<p>- Explanation of the theoretical scientific material - Give practical applications and exercises to clarify the theoretical side of the material</p>	Accounting for the cost of services	- Familiarize students with the nature of cost	4	1
		Accounting for the cost of services	accounting in the industrial sector.	4	2
		Accounting for the cost of services	- Providing students with skills in the practical applications of cost	4	3
		Production order cost system	accounting with regard to the accounting treatment of the cost of services component.	4	4
		Production order cost system	- Providing students with	4	5
		Production order cost system		4	6
		Production Stages Cost System		4	7

		Production Stages Cost System	skills in the applications of	4	8
		Production Stages Cost System	cost systems in the industrial	4	9
		Production Stages Cost System	sector in accordance	4	10
		Production Stages Cost System	with both the production order cost	4	11
		Production Stages Cost System	system and the production stages cost	4	12
			system.	4	13
				4	14
				4	15

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams and reports, and distributed 40 degrees of pursuit and 60 degrees of the final exam.

12. Learning and Teaching Resources

Muhammad Ali Ahmed Al-Saidiya, 1986 C	Required textbooks (methodology, if any)
Accounting – A Theoretical Study	
and applied procedures, Directorate of Dar A	
Kutub for Printing and Publishing,	
University of Mosul	
	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

Course Description Form

1. Course Name: Advanced financial accounting					
2. Course Code: ٢٣٣١					
3. Semester / Year: The second Semester 2024/2023					
4. Description Preparation Date: ١٠/٢/٢٠٢٤					
5. Available Attendance Forms: Delivering lectures to students in person					
6. Number of Credit Hours (Total) / Number of Units (Total) :Four hours a week for each section					
7. Course administrator's name (mention all, if more than one name) Name: WAAD HUSSEIN SHLASH Email: waad_shlash@uomosul.edu.iq					
8. Course Objectives					
Learning about the various types of joint-stock companies			•	
the accounting treatments for the operations that occur with			•	
these companies, the merger between companies, and			•	
methods of accounting treatment in companies with divisions					
and branches					
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

١		The nature and composition of the joint stock company			
٢		Capital formation in joint stock companies			
٣		Concepts of capital in joint stock companies			
٤		Accounting treatment of capital formation in joint-stock companies			
٥		Payment of the share value in installments			
٦		Late payment of installments			
٧		The second issue of unissued shares			
٨		Change of capital in joint stock companies			
٩		Distribution of profits and losses in joint stock companies			
١٠		Accounting treatment of profit and loss distributions in joint stock companies			
١١		Accounting in holding and subsidiary companies			
١٢		Methods of accounting for investment income			
١٣		Accounting treatments for accounting for investment income			

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Unified accounting system course2					
2. Course Code:					
2333 م نظ ٢					
3. Semester / Year:					
Second course\ morning study \ 2023 \2024					
4. Description Preparation Date:					
2\1\2024					
5. Available Attendance Forms:					
My presence only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
135 hours, 3 units per week					
7. Course administrator's name (mention all, if more than one name)					
Name: tagheed salem mahmood saadi saleh Email: tagreed-allela@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		1-delivering scientific material to students..... 2-expanding the scientific base of students With the subject..... •			
9. Teaching and Learning Strategies					
Strategy		Follow plans to develop students teaching and learning and Learning to achieve learning goals by describing curricular and Activities to achieve learning outcome			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Providing student with knowledge C		Explaining	Theor

2	3	accounting Computer calculations for resource calculations		scientific erial in both theoretical aspects	n
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11. 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

12. Learning and Teaching Resources

Required textbo (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic Referenc Websites	

Course Description Form

1. Course Name:	
financial statement analysis	
2. Course Code:	
3. Semester / Year:	
2023/2024	
4. Description Preparation Date:	
٣/٢/2024	
5. Available Attendance Forms:	
Attendance in classrooms	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Three hours/three units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Haetham Hashim Kasem Alkhaffaf Email: haitham_alkhafaf@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>1- Discussing the most important topics of the subject in both its theoretical and practical aspects.</p> <p>2 - Giving the student a theoretical scientific background in the subjects of the subject that qualifies him to adopt it as a basis for the applied aspect and its analyses, and strengthening the theoretical aspect with an applied aspect that consolidates the academic foundation in practice.</p> <p>3 - Enabling the student to obtain reasonable limits that enable him to practice the accounting profession in his specialty upon graduation and work</p>
9. Teaching and Learning Strategies	
Strategy	The lecture method, the method of discussion and dialogues, t

method of practical cases and problem solving, the method cooperative education through assignments and their discussion and responding to students' inquiries to each other.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	1. Overview of Financial Statement Analysis 2. Financial Statements- Basis of Analysis		lecture method Method of discussion and dialogues, Practical cases method and solve problem Cooperative education method Through assignments And its discussions And reply to Student inquiries for each other	Oral tests written tests panel discussions, feedback and brainstorming through students' discussion of the previous lecture and the extent which they remembered it
2					
3		3. Cash Flow Analysis Statement of Cash Flows			
4		4. Ratio analysis			
5		5. Common-size analysis: Horizontal common-size analysis Vertical common-size analysis			
6		6. Monthly exam solving exam questions			
7		7. Financial ratio analysis			
8		8. Activity Ratio			
9		9. Profitability Ratio			
10		10. Solvency ratios			
11		11. Leverage Ratio			
12		12. Project Evaluation			
13		13. Predict financial failure			
14		14. Investment Policies			
15		15. Monthly exam solving exam questions			

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	-Introduction to Financial Statement Analysis 2024 Curriculum CFA Program Level I Financial Reporting and Analysis
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References Websites	https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/introduction-financial-statement-analysis

Course Description Form

1. Course Name:	
Natural resources accounting	
2. Course Code:	
2332	
3. Semester / Year:	
second course/2023-2024	
4. Description Preparation Date:	
1/1/2024	
5. Available Attendance Forms:	
In classroom	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Alaa Abdulwahid Dhannoon Email: alaa_abd_d@uomosul.edu.iq	
Name: Dr. Saif Al-Din Amjad Ismail Email: saifiraq38@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">- Introducing the principles of oil accounting.- Identify the most important accounting treatments in the field of oil and natural resources.- Learn how to recognize expenses and revenues from natural sources, especially oil
9. Teaching and Learning Strategies	
Strategy	<ol style="list-style-type: none">1. Dialogue and interaction2. Constructive criticism3. Brainstorming4. Knowledge maps

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Developing cognitive and applied skills	The nature of accounting for oil and diminishing assets	lecture	Oral and written exams
2	3	Developing cognitive and applied skills	Characteristics of oil production activity	lecture	Oral and written exams
3	3	Developing cognitive and applied skills	Research and exploration expenses	lecture	Oral and written exams
4	3	Developing cognitive and applied skills	Ways to handle research and exploration expenses	lecture	Oral and written exams
5	3	Developing cognitive and applied skills	International Financial Reporting Standard for Extractive Industries (IFRS6).	lecture	Oral and written exams
6	3	Developing cognitive and applied skills	Recording research and exploration expenses	lecture	Oral and written exams
7	3	Developing cognitive and applied skills	Accounting treatment for unprepared concession contracts	lecture	Oral and written exams
8	3	Developing cognitive and applied skills	First semester exam	lecture	Oral and written exams
9	3	Developing cognitive and applied skills	Accounting treatment for oil extraction	lecture	Oral and written exams

			expenses/dri lling stage and preparing the well for production		
10	3	Developing cognitive and applied skills	Accounting treatment for the production and operation phase	lecture	Oral and written exams
11	3	Developing cognitive and applied skills	Enforcement of productive contracts	lecture	Oral and written exams
12	3	Developing cognitive and applied skills	Income statement on a cost basis in oil companies.	lecture	Oral and written exams
13	3	Developing cognitive and applied skills	Income statement on the financial basis of oil companies.	lecture	Oral and written exams
14	3	Developing cognitive and applied skills	Common costs of oil production operations.	lecture	Oral and written exams
15	3	Developing cognitive and applied skills	Second semester exam	lecture	Oral and written exams

11. Course Evaluation

Assignments and daily preparation 6 marks
Oral exam: 8 marks
Homework 6 marks
Semester/written exam: 20 marks
Final/written exam: 60 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The Forth Year

2023-2024

Course Description Form

1. Course Name:	
Advanced cost accounting 1	
2. Course Code:	
كم 1237	
3. Semester / Year:	
first semester 2023-2024	
4. Description Preparation Date:	
1/9/2023	
5. Available Attendance Forms:	
Student attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours per course / 60 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Muthana F. bader Email: Mothona_faleh@uomosul.edu.iq	
Name: Dr.Salime K. Khaled Email: Salim.khaleel@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>The program aims to equip students with the knowledge and skills necessary to understand, analyze, and apply advanced cost accounting methods through:</p> <ul style="list-style-type: none">• Introducing students to advanced cost accounting methods and the use of advanced tools and analysis such as budgeting and standard costing, activity-based costing, and just-in-time production systems.• Enhancing communication skills, both written and oral, to present and analyze financial results.• Developing critical thinking skills: to analyze cost data and make decisions.• Strengthening analytical skills: to solve operational cost problems and improve operational efficiency.
9. Teaching and Learning Strategies	
Strategy	<p>Auditory Learning Strategies: Auditory learners thrive when they can hear and process information. They of prefer learning environments that incorporate lectures, discussions, and other ver activities. Some effective auditory learning strategies include:</p> <ul style="list-style-type: none">• Group Discussions• Presentations:.• Lectures:

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	4	cognitive and skill-based domain	Static budget	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	Flexible budget	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Flexible budget	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based domain	Standard costing : - Introduction to costs accumulations method - Development of standard cost system - Considerations in establishing standard	Lecture	Oral and Written Assessments
5 th	4	cognitive and skill-based domain	Standard costing : - setting standard for direct materials - setting standard for direct labor	Lecture	Oral and Written Assessments
6 th	4	cognitive and	Standard costing :variance analysis	Lecture	Oral and Written

		skill-based domain			Assessments
7 th	4	cognitive and skill-based domain	Exercises and practices for variance	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Flexible budget and overhead control	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Overhead cost variance analysis	Lecture	Oral and Written Assessments
10 th	4	cognitive and skill-based domain	Exercises and practices for overhead variance	Lecture	Oral and Written Assessments
11 th	4	cognitive and skill-based domain	Standard costing: accounting procedure - the partial plan method - the comprehensive plan method	Lecture	Oral and Written Assessments
12 th	4	cognitive and skill-based domain	Accounting procedures for cost elements: - Accounting procedures for direct material - Accounting procedures for direct labor - Accounting procedures for overhead	Lecture	Oral and Written Assessments
13 th	4	cognitive and	Standard costing incorporating with	Lecture	Oral and Written

		skill-based domain	process costing		Assessments
14 th	4	cognitive and skill-based domain	Accounting procedures for disposition of variances	Lecture	Oral and Written Assessments
15 th	4	cognitive and skill-based domain	Exercises and practices for accounting procedure of standard costing	Lecture	Oral and Written Assessments

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	does not exist
Main references (sources)	<ul style="list-style-type: none"> - Horngren, T., & Datar, Srikant M.& Rajan, Madhav V,. (2018)." Horngren's Cost Accounting: Managerial Emphasis " , Sixteenth Edition., Pearson prentice Hall, LNC. - Horngren, C. T., Bhimani, A., Datar, S. M., & Foster, G. (2015). <i>Management and cost accounting</i>. Harlow: Financial Times/Prentice Hall. - Hansen, R. & Others. (2009).”Cost Management Accounting &Control" 6thedition, South Western Cengage Learning,USA,2009
Recommended books and references (scientific journals, reports...)	does not exist
Electronic References, Websites	does not exist

Course Description Form

1. Course Name:					
International Financial Reporting Standards					
2. Course Code:					
م ا ف ٢٤٤٥					
3. Semester / Year:					
The second course					
4. Description Preparation Date:					
6/4/2024					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
٢					
7. Course administrator's name (mention all, if more than one name)					
Name: abdalwahed ghazi mohammed al-nuaimy Email: abdulwahed_ghazi@uomosul.edu.iq					
8. Course Objectives					
Course Objectives			<ul style="list-style-type: none">- Introducing the basics of international accounting and financial reporting standards.- Learn about international financial reporting standards.- Study the conceptual framework of accounting.		
9. Teaching and Learning Strategies					
Strategy		1. The lecture 2. Dialogue and interaction 3. Constructive criticism 4. Brainstorming 5. Knowledge maps			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

			<p>1. Financial reporting and accounting standards.</p> <p>2. Accounting standards formulation organizations at the international level.</p> <p>3. Conceptual framework for financial accounting – joint project FASB/IASB.</p> <p>4. Financial Reporting Standard (2) Share-Based Payment.</p> <p>5. International Financial Reporting Standard (7) Financial Instruments - Disclosure.</p> <p>6. International Financial Reporting Standard (9) Financial Instruments - Measurement.</p> <p>7. International Financial Reporting Standard (8) Reporting on Operating Segments.</p> <p>8. International Financial Reporting Standard (10) Consolidated Financial Statements.</p> <p>9. International Financial Reporting Standard (11) Joint Arrangements.</p>	
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			<p>10. International Financial Reporting Standard (13) Measurement at fair value.</p> <p>11. International Financial Reporting Standard (14) Deferred statutory (regulatory) accounts</p> <p>12. International Financial Reporting Standard (15) Recognizing revenues from contracts with customers.</p> <p>13. International Financial Reporting Standard (16) Financial Lease.</p>	
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11. Course Evaluation

Assignments and daily preparation 6 marks

Oral exam: 8 marks

Semester/written exam: 20 marks

Final/written exam: 60 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	International Financial Reporting Standards / International Federation of Accountants Translation by the Saudi Organization of Certified Public Accountants 2018
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	www.iasb.org www.ifrs.org

Course Description Form

1. Course Name:					
Accounting theory					
2. Course Code:					
2446 م ظر					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
2023					
5. Available Attendance Forms:					
Actual student attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
3					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. sinan Zuhair mohammed jameel Email: sanan_zuhair@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Providing the student with the necessary knowledge of everything related to accounting theory, as well as the methods used in formulating theory, and the latest studies, research, and administrations international professional organizations that are related to accounting theory.			
9. Teaching and Learning Strategies					
Strategy		Explaining the actual lectures in person and using several media including the blackboard, the data show, and the smart board.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understand the history development of accounting	History of accounting and its development	In preser	Discussion, questions a
2				In preser	

3	Understand the nature and use of accounting	The nature and use of accounting	In presence	answers
4	Understand the need to build accounting theory	The need to build accounting theory	In presence	Discussion,
5	Understanding traditional approaches to building accounting theory	Traditional approaches to building accounting theory	In presence	questions and
6	Understanding the authoritative approach to theory building	The authoritative approach to theory building	In presence	answers
7	Understand the conceptual framework of accounting objectives and concepts	Conceptual framework of accounting objectives and concepts	In presence	Discussion,
8	Understand the structure of accounting theory	Structure of accounting theory	In presence	questions and
9	First semester exam		In presence	answers
10	Understanding the behavioral approach to accounting theory	Behavioral approach to accounting theory	In presence	Discussion,
11	Understanding the events approach to building accounting theory	An introduction to events to building accounting theory	In presence	questions and
12	Understanding the descriptive approach to building accounting measurement	A descriptive approach to building accounting measurement	In presence	answers
13	Understanding alternatives to accounting measurement	Alternatives to accounting measurement	In presence	Discussion,
14	Second semester exam		In presence	questions and
15			In presence	answers

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Accounting Theory: A Contemporary Introduction, author Mahmoud Al-Sayyid Naghi: 2017. Accounting Theory, authors, Richard Schroeder Martell Clark, and Jack Cathy: 2016
Main references (sources)	Accounting theory, written by Ahmad Riyahi Al-Balqawi: 2009
Recommended books and references (scientific journals, reports...)	Accounting Theory: A Contemporary Introduction, author Mahmoud Al-Sayyid Naghi: 2017.
Electronic References, Websites	

Course Description Form

1. Course Name:					
International accounting					
2. Course Code:					
١٤٤١ م دو					
3. Semester / Year:					
The first course					
4. Description Preparation Date:					
6/4/2024					
5. Available Attendance Forms:					
Attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
٢					
7. Course administrator's name (mention all, if more than one name)					
Name: abdalwahed ghazi mohammed al-nuaimy Email: abdulwahed_ghazi@uomosul.edu.iq					
8. Course Objectives					
Course Objectives			<ul style="list-style-type: none"> - Introducing the basics of international accounting. - Learn about accounting for operations in foreign currency and translating financial statements - Studying the effects of the international environment on account 		
9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 1. The lecture 2. Dialogue and interaction 3. Constructive criticism 4. Brainstorming 5. Knowledge maps 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
			1. Introduction international		

			<p>accounting.</p> <p>2. The effect of different environmental variables on accounting.</p> <p>3. Classification accounting and financial report systems.</p> <p>4. Globalization and accounting.</p> <p>5. International accounting education standards.</p> <p>6. Accounting for changes in the general level of prices.</p> <p>7. Accounting for currencies in foreign currency foundations of foreign exchange</p> <p>8. Accounting for currencies in foreign currency foreign currency transactions.</p> <p>9. Translation of financial statements prepared in foreign currency current/non-current method</p> <p>10. Translation financial statements prepared in foreign currency cash/non-cash method.</p> <p>11. Translation financial statements prepared in foreign currency the temporary (temporal) method/current rate (current exchange rate).</p> <p>12. International</p>	
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			accounting compatibility. 13. He accounting.		
11. Course Evaluation					
Assignments and daily preparation 6 marks Oral exam: 8 marks Semester/written exam: 20 marks Final/written exam: 60 marks					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			International Accounting / Hussein Shammari and Saad Al-Muaini 2014		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites			www.iasb.org www.ifrs.org		

Course Description Form

1. Course Name:	
International auditing standards	
2. Course Code:	
3. Semester / Year:	
2023/2024	
4. Description Preparation Date:	
1/ 9/ 2023	
5. Available Attendance Forms:	
Mandatory attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Arsalan Ibrahim Abdulkarem Email: : arsalan_ibrahem@uomosul.edu.iq Assistant's name: Raghad Hashem Yahya Al-Mallah almallah.raghad@yahoo.com	
8. Course Objectives	
Course Objectives It aims to provide students:	With concepts about international and local auditing standards International and local bodies that issue these standards The importance of adhering to international and local auditing

standards for economic units and regulatory bodies

9. Teaching and Learning Strategies

Strategy

Education through interactive lectures with students and asking questions, answers, assignments, and study assignments

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
			An introductory introduction to International Standards on Auditing / Introductory matters from Standards 100-199 Responsibilities standards from 200 – 299 Responsibilities standards from 200 – 299 Layout from		

			<p>standard 300 -399</p> <p>Internal control</p> <p>from 400 – 499</p> <p>Evidence from</p> <p>500 – 599</p> <p>Evidence from</p> <p>500 – 599</p> <p>Evidence from</p> <p>500 – 599</p> <p>Auditing Standard</p> <p>1009 Computer-</p> <p>Assisted Auditing</p> <p>Methods</p> <p>Auditing</p> <p>Standards 700 and</p> <p>705</p> <p>Auditing Standard</p> <p>800</p> <p>Internal audit</p> <p>standards</p> <p>Internal audit</p> <p>standards</p> <p>Iraqi audit</p> <p>evidence</p> <p>Iraqi audit</p> <p>evidence</p>		
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11. Course Evaluation					
Semester exams are 40%, including 20 marks for the first and second exams, 8 for the oral exam and participation, 6 for assignments and assignments, and 6 for attendance.					
Final exam 60%					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			There is no prescribed textbook		
Main references (sources)			International auditing standards Internal audit standards Iraqi audit evidence		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:	
Methods and Ethics of Scientific Research	
2. Course Code:	
1442	
3. Semester / Year:	
First course/academic year 2023/2024	
4. Description Preparation Date:	
3/10/2024	
5. Available Attendance Forms:	
Actual attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(15) weeks, 2 units. Total number of hours: 30 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Taha Ahmed Hassan Email: taha_ahmed@uomosul.edu.iq Dr. Alaa Abdel Wahid Thanoun alaa_abd_d@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	Providing the student with educational skills in the field of scientific research and everything related to it.
9. Teaching and Learning Strategies	
Strategy	1- Introducing the student to the goals of science and the assumptions of the scientific method 2- Introducing the student to research methodology and scientific research methods 3- C. Introducing the student to the nature of research activity, the conditions of scientific research, and the principles of scientific thinking 4- Assigning students to prepare seminars that include the title of the research for the graduation research, along with the research methodology, including an introduction, problem importance, goal, research hypotheses, as well as preparing

research plan

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Science, the goals of science: objections to the general natural scientific method, human universals		Daily or exam and discussion	Exam and discussion
2	2	Research methodology Why the benefits of learning scientific research methods Scientific conditions Principles of scientific thinking		=	=
3	2	Readiness of the researcher. Preparation of the researcher		=	=
4	2	Steps of the scientific method research problem, sources for obtaining the problem, defining the problem, formulating the problem, criteria for formulating the problem, criteria for evaluating the research problem		=	=
5	2	Previous studies and research, collecting information, developing hypotheses, how to formulate hypotheses, when to accept the hypothesis, characteristics of a good hypothesis, the importance of using hypotheses, choosing the validity of hypotheses			=
6	2	Accessing and disseminating results. Tools (methods) of scientific research. Samples Questionnaire. Interview.		=	=

		Observations. Tests			
7	2	Exam		=	=
8	2	The method of presenting the research, the method of writing the research, the language of writing, the uses of grammar, the uses of punctuation		=	=
9	2	The method of presenting the research, the method of writing the research, the language of writing, the uses of grammar, the uses of punctuation		=	=
11	2	Documenting scientific research (style of writing references)		=	=
12	2	Statistical methods and use of computers		=	=
13	2	Research components (research structure)		=	=
14	2	Criteria for evaluating scientific research, criteria for evaluating the research topic, evaluating the research method, and criteria for defining the problem		=	=
15	2	test			

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Book of basics of scientific research in the human sciences (economic, administrative, accounting and financial)
Mr. Abdul Aziz Mustafa
Abdul Karim

	Professor Dr. Talal Mahmo Kadawi
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Sources from the Internet
Electronic References, Websites	

Course Description Form

1. Course Name:	
Advanced cost accounting 2	
2. Course Code:	
كم 2444	
3. Semester / Year:	
second semester 2023–2024	
4. Description Preparation Date:	
1/9/2023	
5. Available Attendance Forms:	
Student attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours per course / 60 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Muthana F. bader Email: Mothona_faleh@uomosul.edu.iq	
Name: Dr.Salime K. Khaled Email: Salim.khaleel@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>The program aims to equip students with the knowledge and skills necessary to understand, analyze, and apply advanced cost accounting methods through:</p> <ul style="list-style-type: none">• Introducing students to advanced cost accounting methods and the use of advanced tools and analysis such as budgeting and standard costing, activity-based costing, and just-in-time production systems.• Enhancing communication skills, both written and oral, to present and analyze financial results.• Developing critical thinking skills: to analyze cost data and make decisions.• Strengthening analytical skills: to solve operational cost problems and improve operational efficiency.
9. Teaching and Learning Strategies	
Strategy	<p>Auditory Learning Strategies: Auditory learners thrive when they can hear and process information. They of prefer learning environments that incorporate lectures, discussions, and other ver activities. Some effective auditory learning strategies include:</p> <ul style="list-style-type: none">• Group Discussions• Presentations:.• Lectures:

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	4	cognitive and skill-based domain	Cost allocations , traditional and activity based	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	Activity based costing	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Exercises and practices for ABC	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based domain	Inventory Management , Just – in- Time , and simplified costing methods	Lecture	Oral and Written Assessments
5 th	4	cognitive and skill-based domain	Backflush costing	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Exercises and practices for JIT	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	Joint products and by products	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Approaches to allocating joints costs : Sales value at spilt off method	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	- physical units method - market based	Lecture	Oral and Written Assessments

			methods		
10 th	4	cognitive and skill-based domain	Exercise and practices	Lecture	Oral and Written Assessments
11 th	4	cognitive and skill-based domain	Sales variance analysis	Lecture	Oral and Written Assessments
12 th	4	cognitive and skill-based domain	Sales variance analysis - Budget and actual data - flexible budget variance - Static budget variance - Sales volume variance	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Sales mix and yield variance - Sales quantity variance - Sales mix variance - Market share and market size variance	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Exercise and practices	Lecture	Oral and Written Assessments
15 th	4	cognitive and skill-based domain	Exercise and practices	Lecture	Oral and Written Assessments

11. 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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	does not exist
Main references (sources)	<ul style="list-style-type: none">- Horngren, T., & Datar, Srikant M.& Rajan, Madhav V,. (2018)." Horngren's Cost Accounting: Managerial Emphasis " , Sixteenth Edition., Pearson prentice Hall, LNC.- Horngren, C. T., Bhimani, A., Datar, S. M., & Foster, G. (2015). <i>Management and cost accounting</i>. Harlow: Financial Times/Prentice Hall.- Hansen, R. & Others. (2009). "Cost Management Accounting &Control" 6th edition, South Western Cengage Learning, USA, 2009
Recommended books and references (scientific journals, reports...)	does not exist
Electronic References, Websites	does not exist