

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus For postgraduate programmes

2023-2024

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The Doctoral Program

2023-2024

Course Description Form

1. Course Name:	
Modern accounting problems	
2. Course Code:	
م م م ١٠٧٤	
3. Semester / Year:	
Second semester (second course) 2024	
4. Description Preparation Date:	
02-04-2024	
5. Available Attendance Forms:	
Attendance lectures	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours (3) / Number of units (3)	
7. Course administrator's name (mention all, if more than one name)	
Name: Kubra Mohamad Tahir Email: kubraa_mohamed@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">- Developing students' research skills and enhancing their knowledge about contemporary problems in accounting.- Developing proposed methods to solve these problems.- Knowing the role these methods play in the evolving business environment.- Enhancing students' ability to study and analyze the philosophical aspects of the methods in a way that they can use in developing research ideas in the future.
9. Teaching and Learning Strategies	
Strategy	Seminars are conducted on modern topics. Students prepare them according to the vocabulary, and they discuss and add and modify the latest scientific developments regarding the curriculum.
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3	The first lecture is an introduction to the subject and addressing the curriculum of the subject and clarifying the vocabulary of the topics that will be addressed in detail and distributing seminars to students	The first lecture is an introduction to the subject and addressing the curriculum of the subject and clarifying the vocabulary of the topics that will be addressed in detail and distributing seminars to students	Face-to-face lectures (preparation and discussion of a seminar)	Degrees on the seminar and participation
Second	3	Tax accounting problems in Iraq	Tax accounting problems in Iraq	=	=
Third	3	Accounting for partnership contracts in the public and private sectors	Accounting for partnership contracts in the public and private sectors	=	=
Fourth	3	Accounting problems in oil companies	Accounting problems in oil companies	=	=
Fifth	3	The impact of crises, epidemics and disasters on accountability	The impact of crises, epidemics and disasters on accountability	=	=
Sixth	3	Accounting problems in SMEs	Accounting problems in SMEs	=	=
Seventh	3	Section I (Accounting Empowerment) Section II Integration into Public Sector Units	Section I (Accounting Empowerment) Section II Integration into Public Sector Units	=	=
Eighth	3	Accounting Outsourcing	Accounting Outsourcing	=	=
Ninth	3	Smart Accounting in Accounting	Smart Accounting in Accounting	=	=

Tenth	3	Units	Units	=	=
Eleventh		International Public Sector Accounting Standards (IPSAS)	International Public Sector Accounting Standards (IPSAS)		
Twelfth	3	International Accounting Standards (IASAS)	International Accounting Standards (IASAS)	=	=
		Integrated Water Resources Accounting System	Integrated Water Resources Accounting System		
Thirteenth	3	Cyber Security	Cyber Security	=	=
		Accounting problems in construction companies	Accounting problems in construction companies		
Fourteenth	3	Accounting problems in insurance companies	Accounting problems in insurance companies	=	=
		End of Second Course Exam	End of Second Course Exam		
Fifteenth	3			=	=

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:					
Financial Statement Analysis / PhD in Accounting					
2. Course Code:					
1073 د تحقق					
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)					
٣					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Maher Ali Al-Shamam Email: maher_alshamam@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Providing the student with the necessary knowledge of everything related to Financial Statement Analysis, as well as the methods used in formulating Financial Statement Analysis, and the latest studies and research, and administrations of international professional organizations that are related to Financial Statement Analysis.			
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	Analysis of balance sheet items	In person	Discussion,
2		Understand	Analysis of	In person	questions and

3	Understand	revenues and expenses	In present	answers
4	Understand	Cash flow analysis	In present	Discussion,
5	Understand	The theory of efficient financial	In present	questions a
6	Understand	markets	In present	answers
7	Understand	Earnings quality analysis	In present	Discussion,
8	Understand	Analysis of financial derivatives and real	In present	questions a
9	Understand	options	In present	answers
10	Understand	Risk and return analysis	In present	questions a
11	Understand	Financial sustainability analysis	In present	answers
12	Understand	Analysis of the financial portfolio and financial	In present	questions a
13	Understand	structure	In present	answers
14	Understand	Financial analysis of multinational companies	In present	Discussion,
15	Understand	Written exam	In present	questions a
		Financial analysis of government sector facilities	In present	answers
		Causes of company collapse (how to read financial statements)	In present	Discussion,
		Comprehensive analysis (a deep dive into financial analysis)	In present	questions a
		Analysis of Basel 1, 2 and 3 decisions	In present	answers

11. 1Course 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, any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Financial Statement Analysis by Stephen H. Penman Financial Management by Eugene F. Brigham Managerial Finance by Lawrence J. Gitman • Chad J. Zutter
Electronic References, Websites	

Course Description Form

1. Course Name:					
Accounting theory/ PhD in Accounting					
2. Course Code:					
م ٢٤٤٦					
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)					
٣					
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 the theory, and the latest studies, research, and administrations of 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 2	3	Understand the history and development of accounting Understand the nature and use	History of accounting and its development The nature and use	In presence	Discussion questions

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

				present In present In present In present In present In present	
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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 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 Catl 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:	
Advanced audit and assurance services	
2. Course Code:	
1075 d nmm	
3. Semester / Year:	
Second/ 2024	
4. Description Preparation Date:	
1/92/ 2024	
5. Available Attendance Forms:	
Attendance in the classroom	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3/3	
7. Course administrator's name (mention all, if more than one name)	
Name: Zeyad Hashim Alsaqa Email: zyad_hashim@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none">1. Discussing the most important recent topics that have been addressed by researchers in auditing in accordance with international auditing standards.2. Explaining the potential impacts on auditing in light of changes occurring in the business environment and information technologies and how to take them into account in the work of auditors.3. Review recent research related to the academic subject.
9. Teaching and Learning Strategies	
Strategy	Discussing published research related to the prescribed student curriculum
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	3		Auditing theory and international auditing standards/general review	Research discussin	Presentatin and discusson method
2.			Auditing accounts in the information technology environment/electronic auditing		
3.			Auditing accounts in the information technology environment		
4.			Artificial intelligence and auditing/expert systems		
5.			Artificial intelligence and auditing/neural networks		
6.			Big data audit		
7.			Cloud audit		
8.			Cyber security		
9.			Brainstorming and auditing		
10.			Discussion seminars on auditing		
11. Course Evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student in daily preparation, daily, oral, monthly and written exams, and research reports.					
12. Learning and Teaching Resources					
Accredited Arabic sources:					
1. Zeyad Hashim Al-Saqqa and Nazim Hassan Rashid (2021), Auditing / Contemporary Trends, Ibn Al-Atheer Printing House, University of Mosul, Iraq.					
2. Nazim Hassan Rashid (2022), Cybersecurity/Internal Audit Perspective, Dar Ibn al-Atheer for Printing, University of Mosul, Iraq.					
3. Nazim Hassan Rashid (2022), Artificial Intelligence/A Vision in Internal Auditing, Ibn Al-Atheer Printing House, University of Mosul, Iraq.					
Scientific journals related to the study					

Course Description Form

1. Course Name:	
Accounting Information Systems	
2. Course Code:	
1071 d nmm	
3. Semester / Year:	
First/ 2023	
4. Description Preparation Date:	
1/9/ 2023	
5. Available Attendance Forms:	
Attendance in the classroom	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3/3	
7. Course administrator's name (mention all, if more than one name)	
Name: Zeyad Hashim Alsaqa Email: zyad_hashim@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none">1. Introduction to accounting information systems in terms of defining its scientific framework and methods of analysis and design in economic units.2. Explain how accounting information systems work in the information technology environment, their multiple effects, and their application areas in both the e-government and commerce environment.3. With a discussion of the most important recent topics that have been addressed by researchers regarding the modern use of accounting information systems in various economic units.
9. Teaching and Learning Strategies	
Strategy	Discussing published research related to the prescribed study curriculum

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	3		Accounting information systems development life cycle/strategic view	Research discussin	Presentatin and discusson method
2.			A scientific comparison between the REA and ERP approaches in designing accounting information systems		
3.			Blockchain approach to accounting information systems design		
4.			Accounting information systems in the information technology environment: concept, functions, types		
5.			Cloud accounting, big data, data mining		
6.			Accounting measurement in the information technology environment		
7.			Accounting disclosure in the information technology environment		
8.			Efficiency of accounting information systems in the information technology environment		
9.			The effectiveness of accounting information systems in the information technology environment		
10.			Applications of accounting information systems in the information technology environment/e-government, e-commerce		
11.			Accounting information systems strategy in light of digital transformation		
12.			Discussion seminars on accounting information systems		

11. Course Evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student in daily preparation, daily, oral, monthly and written exams, and research reports.

12. Learning and Teaching Resources

Accredited Arabic sources:

1. Ziad Hashim Al-Saqqa (2021), Accounting Information System, Al-Atheer Printing House, University of Mosul, Iraq.

2. Ziad Hashim Al-Saqqa (2022), Accounting Information Technologies, Dar Ibn Al-Atheer for Printing, University of Mosul, Iraq.

3. Vernon Richard ,et al,(2017),Accounting Information System,2nd edition,Mc Graw-Hill Education.

4. Leslie Turner, et al,(2020), Accounting Information System:Controls and Processes,4th edition, John Wiley&Sons.

Scientific journals related to the study

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

Syllabus for The Master Program

2023-2024

Course Description Form

1. Course Name:	
INTERNATIONAL ACCOUNTING	
2. Course Code:	
2075 A IA	
3. Semester / Year:	
Second course/2023-2024	
4. Description Preparation Date:	
10/2/2024	
5. Available Attendance Forms:	
Attendance is according to the lecture schedule	
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: Taha Ahmed Hasan Ardiny Email: taha_ahmed@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none">• 1. Teaching the student the most important international accounting topics• 2. Discussing the most important problems that arise as a result of cross-border financial transactions and technical problems of foreign currency translation and international accounting compatibility,• 3. Discussing the most important problems related to accounting transactions in foreign currency and translating operations and financial statements, international accounting classifications, international taxes and determining transfer rates, international

9. Teaching and Learning Strategies

Strategy	Providing the student with Educational skills in the field International Accounting and everything related to it.
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		The General Framework of International Accounting and International Business	smart board	Daily exams Seminars and discussions On the topic the seminar
2	2		Causes Of Differences Accounting Syatems &Practices	=	=
3	2		International Accounting Harmonization	=	=
4	2		Foreign Currency Translation	=	=
5	2		Foreign Currency Translation	=	=
6	2		Accounting for Changing Prices	=	=
7	2		Classification of International Accounting	=	=
8	2		Classification of International Accounting	=	=
9			Test		=
10	2		International Accounting Standards	=	=
11	2		International Accounting Standards	=	=

12	2	International Taxation and Transfer pricing	=	=
13	2	Consolidated Financial Statements	=	=
14	2	International Financial Statement Analysis	=	=
15		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)	
Main references (sources)	INTERNATIONAL ACCOUNTING BY: Frederick D.S. Choi Carol Ann Frost Gary K. Meek
Recommended books and references (scientific journals, reports...)	Books and other scientific research are available on the Internet
Electronic References, Websites	

Course Description Form

1. Course Name:	
Scientific Research Ethics / Master of Accounting	
2. Course Code:	
1067	
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)	
30 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	
8. Course Objectives	
Course Objectives	This course aims to introduce the student to the basics of scientific research, methods and sources for collecting data, in addition to learning about the formal aspects of scientific research, statistical aspects, scientific honesty, citation and extraction, and marketing scientific research.
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	2	Developing cognitive and applied skills	Scientific research: concepts of science, knowledge, thinking, theory	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Research Methodology	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Quality of scientific research	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Scientific research methods	lecture	Oral and written exams
5	2	Developing cognitive and applied skills	Data sources in scientific research	lecture	Oral and written exams
6	2	Developing cognitive and applied skills	Data collection methods	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Scientific integrity, citation and inference	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	First semester exam	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Samples and research community	lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Formal aspects of scientific research	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Statistical concepts	lecture	Oral and written exams
12	2	Developing	Variables and	lecture	Oral and

		cognitive and applied skills	metrics		written exams
13	2	Developing cognitive and applied skills	Sources and methods of documenting them	lecture	Oral and written exams
14	2	Developing cognitive and applied skills	Marketing scientific research	lecture	Oral and written exams
15	2	Developing cognitive and applied skills	Second semester exam	lecture	Oral and written exams

11. Course Evaluation

Sumner and daily preparation 10 marks
Semester/written exam: 20 marks
Final/written exam: 70 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	1. Scientific research methods, written by Dr. Nabil Al-Najjar, Dr. Majid Al-Zoubi, Al-Hamid Printing and Publishing House, Amman, Jordan.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Advanced Auditing/Master of Accounting					
2. Course Code:					
1061					
3. Semester / Year:					
First course/2023-2024					
4. Description Preparation Date:					
1/9/2023					
5. Available Attendance Forms:					
In classroom					
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. Alaa Abdulwahid Dhannoon Email: alaa_abd_d@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		- Introducing the student to modern trends in auditing and the developments taking place in the field of auditing, whether at the local or international level.			
9. Teaching and Learning Strategies					
Strategy		1. Dialogue and interaction 2. Constructive criticism 3. Brainstorming 4. Knowledge maps			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Developing	Auditing in	lecture	

		cognitive and applied skills	general		Oral and written exams
2	2	Developing cognitive and applied skills	Demand for audit and assurance services	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Accounting profession	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Ethics of the auditing profession	lecture	Oral and written exams
5	2	Developing cognitive and applied skills	Planning the audit and risk assessment process	lecture	Oral and written exams
6	2	Developing cognitive and applied skills	Recent trends in internal control	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Evaluating audit evidence	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	First semester exam	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Issuing audit reports	lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Tax audit and examination	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Joint audit	lecture	Oral and written exams
12	2	Developing cognitive and applied skills	Cloud audit	lecture	Oral and written exams
13	2	Developing cognitive and applied skills	Judicial audit	lecture	Oral and written exams

14	2	Developing cognitive and applied skills	Examination of future financial information	lecture	Oral and written exams
15	2	Developing cognitive and applied skills	Second semester exam	lecture	Oral and written exams

11. Course Evaluation

Sumner and daily preparation 10 marks
Semester/written exam: 20 marks
Final/written exam: 70 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	<ol style="list-style-type: none"> 1. Principles of Auditing & Other Assurance Services, O. Ray Whittington, Kurt Pany, 2022 2. Auditing & Assurance services An integrated approach, Arnes, Elder, Beasley.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Accounting Information Systems	
2. Course Code:	
1061 m nmm	
3. Semester / Year:	
First/ 2023	
4. Description Preparation Date:	
1/9/ 2023	
5. Available Attendance Forms:	
Attendance in the classroom	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2/2	
7. Course administrator's name (mention all, if more than one name)	
Name: Zeyad Hashim Alsaqa Email: zyad_hashim@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • 1. Introduction to accounting information systems in terms of defining its scientific framework and methods of analysis and design in economic units. • 2. Explain how accounting information systems work in the information technology environment, their multiple effects, and their application areas in both the e-government and commerce environment. • 3. With a discussion of the most important recent topics that have been addressed by researchers regarding the modern use of accounting information systems in various economic units.
9. Teaching and Learning Strategies	
Strategy	Discussing published research related to the prescribed study curriculum

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	2		Accounting information systems/general review.	Research discussion	Presentatin and discusson method
2.			SDLC systems development life cycle		
3.			Accounting information systems in an information technology environment		
4.			Accounting information systems in the e-government environment		
5.			Accounting information systems in the electronic commerce environment.		
6.			Online accounting disclosure.		
7.			Accounting information systems in the cloud environment.		
8.			Blockchain and accounting information systems Accounting information.		
9.			security in an information technology environment.		

10.			Seminars on advanced accounting information systems
11. Course Evaluation			
Distribution of the grade out of 100 according to the tasks assigned to the student in daily preparation, daily, oral, monthly and written exams, and research reports.			
12. Learning and Teaching Resources			
Accredited Arabic sources:			
1. Ziad Hashim Al-Saqqa (2021), Accounting Information System, Al-Atheer Printing House, University of Mosul, Iraq.			
2. Ziad Hashim Al-Saqqa (2022), Accounting Information Technologies, Dar Ibn Al-Atheer for Printing, University of Mosul, Iraq.			
3. Vernon Richard ,et al,(2017),Accounting Information System,2nd edition,Mc Graw-Hill Education.			
4. Leslie Turner, et al,(2020), Accounting Information System:Controls and Processes,4 th edition, John Wiley&Sons.			
Scientific journals related to the study			

Course Description Form

1. Course Name: Advanced Cost Accounting	
Advanced Cost Accounting	
2. Course Code:	
3. Semester / Year: Master's program/first semester	
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): 3	
60 hours per course / 60 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Khalis AL-JarJary Email: alnaser71@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>Course Objectives: Providing 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 The ABC and its recent developments, The Management and Control of Quality, Cost Planning for the Product Life Cycle and Target Costing • 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 often prefer learning environments that incorporate lectures, discussions, and other verbal 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	3	cognitive and skill-based domain	Introductory Lecture + Introduction to Cost Accounting	Lecture	Oral and Written Assessments
2	3	cognitive and skill-based domain	Introduction to Strategy, Cost Management, and Cost Systems	Lecture	Oral and Written Assessments
3	3	cognitive and skill-based domain	Basic Cost Management Concepts	Lecture	Oral and Written Assessments
4	3	cognitive and skill-based domain	Activity-Based Costing	Lecture	Oral and Written Assessments
5	3	cognitive and skill-based domain	Solution of exercises	Lecture	Oral and Written Assessments
6	3	cognitive and skill-based domain	The ABC and its recent developments	Lecture	Oral and Written Assessments
7	3	cognitive and skill-based domain	Solution of exercises	Lecture	Oral and Written Assessments
8	3	cognitive and skill-based domain	The Management and Control of Quality	Lecture	Oral and Written Assessments
9	3	cognitive and skill-based domain	Solution of exercises	Lecture	Oral and Written Assessments
10	3	cognitive and skill-based domain	Cost Planning for the Product Life Cycle	Lecture	Oral and Written Assessments
11	3	cognitive and skill-based domain	Solution of exercises	Lecture	Oral and Written Assessments
12	3	cognitive and skill-based domain	Target Costing	Lecture	Oral and Written Assessments
13	3	cognitive and skill-based domain	Solution of exercises	Lecture	Oral and Written Assessments
14	3	cognitive and skill-based domain	Strategic Pricing	Lecture	Oral and Written Assessments
15	3	cognitive and skill-based domain	Solution of exercises	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)	
Main references (sources)	1- Horngren, C. T., Datar. S. M., & Rajan. M. V. (2012). Cost accounting: a managerial emphasis. Prentice-Hall. 2- Drury, C. (2018). Management and Cost Accounting 10th ed, cengage learning. 3- Hansen, R. & Others. (2009). "Cost Management Accounting & Control" 6th edition. South Western Cengage Learning, USA, 2009
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Governmental Accounting/master's degree					
2. Course Code:					
1067 AD					
3. Semester / Year:					
First semester (first course) / 2023					
4. Description Preparation Date:					
02-04-2024					
5. Available Attendance Forms:					
Attendance lectures					
6. Number of Credit Hours (Total) / Number of Units (Total)					
Number of hours (30) Number of units (3)					
7. Course administrator's name (mention all, if more than one name)					
Name: Kubra Mohamad Tahir Email: kubraa_mohamed@uomosul.edu.iq					
8. Course Objectives					
Course Objectives			<p>Providing reliable and accurate information about the government's financial performance</p> <p>Promoting transparency and accountability in the public sector</p> <p>Ensuring that public resources are used efficiently and effectively</p>		
9. Teaching and Learning Strategies					
Strategy		Seminars are conducted on modern topics. Students prepare them according to vocabulary, and they discuss and add and modify the latest scientific developments regarding the curriculum.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

First	3	The first lecture is an introduction to the subject and addressing the curriculum of the subject and clarifying the vocabulary of the topics that will be addressed in detail and distributing seminars to students	The first lecture is an introduction to the subject and addressing the curriculum of the subject and clarifying the vocabulary of the topics that will be addressed in detail and distributing seminars to students	Attendance lectures (preparing and discussing a seminar)	Marks for seminar and participation
Second	3	General Framework for Government Accounting	General Framework for Government Accounting	=	=
Third	3	Accounting principles adopted in determining the balances of accounts measuring the result and financial position	Accounting principles adopted in determining the balances of accounts measuring the result and financial position	=	=
Fourth	3	Recent trends of the state budget	Recent trends of the state budget	=	=
Fifth	3	Government accounting systems in light of sustainable development	Government accounting systems in light of sustainable development	=	=

Sixth	3	Government Financial Reporting	Government Financial Reporting	=	=
Seventh	3	Processing of assets under the government accounting system	Processing of assets under the government accounting system	=	=
Eighth	3	Recent trends in the control of public funds	Recent trends in the control of public funds	=	=
Ninth	3	Government Accounting in Non-Profit Organizations	Government Accounting in Non-Profit Organizations	=	=
Tenth	3	Public Sector Governance	Public Sector Governance	=	=
Eleventh	3	Accounting information systems in government units	Accounting information systems in government units	=	=
Twelfth	3	Government Grants and Aid	Government Grants and Aid	=	=
Thirteenth	3	Public-Private Partnership	Public-Private Partnership	=	=
Fourteenth	3	Integration into public sector units	Integration into public sector units	=	=
Fifteenth	3	test	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)	Government Accounting 2020, Khaled Shehad Al-Khatib and Muhammad Al-Mahaini, second edition
Main references (sources)	Government Accounting and Financial Management, Dr. Khaled Abdel Musleh
Recommended books and references (scientific journals, reports...)	IMF (2014) Government Finance Statistics System
Electronic References, Websites	Components of accounting 2019

Course Description Form

1. Course Name:					
Financial Accounting					
2. Course Code:					
1072 م م					
3. Semester / Year:					
First semester/2023/2024					
4. Description Preparation Date:					
2023/9/1					
5. Available Attendance Forms:					
Attendance in the classroom					
6. Number of Credit Hours (Total) / Number of Units (Total)					
-2 hours/2 units					
7. Course administrator's name (mention all, if more than one name)					
Name: Assistant Professor Dr. Ali Mal Allah Abdullah Email: aliaudit1970@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none"> Teaching students the basics and principles of financial accounting Providing them with the skills to implement accounting treatments in accordance with generally accepted accounting principles and international financial reporting standards. Providing them with the skills to deal with accounting cases and problems in different economic units in accordance with generally accepted accounting principles and international financial reporting standards. 			
• Teaching and Learning Strategies					
Strategy		Theoretical lectures, practical applications, descriptive homework assignments, and tests			
9. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Introducing the conceptual framework of financial accounting (focusing on the elements of financial statements and the basis of recognition and accounting measurement)	Conceptual framework of financial accounting (focus on the elements of financial statements and the basis of recognition and accounting measurement)	lecture	Discussion and
2	2	Familiarity with the procedures for preparing financial statements in accordance with international financial reporting standards (statement of	Preparing financial statements in accordance with international financial reporting standards (statement of financial	lecture	Discussion and cases

		financial position, statement of comprehensive income, statement of changes in equity)	position, statement of comprehensive income, statement of changes in equity)		
3	2	Familiarity with the procedures for preparing a statement of cash flows in accordance with international financial reporting standards	Preparing a statement of cash flows in accordance with international financial reporting standards	lecture	Discussion and cases
4	2	Familiarity with accounting procedures for fixed assets (creating fixed assets through construction contracts, obtaining assets through government gifts and grants, infrastructure assets, re-evaluating fixed assets, accounting treatment for damaged and lost fixed assets)(Accounting for fixed assets (creating fixed assets through construction contracts, obtaining assets through government gifts and grants. infrastructure assets, revaluing fixed assets. accounting treatment for damaged and lost fixed assets)(lecture	Discussion and cases
5	2	Familiarity with accounting procedures for fixed assets of a special nature (intangible assets, investment properties, fixed assets held for the purpose of sale and discontinuous operations)	Accounting for fixed assets of a special nature (intangible assets, investment properties, fixed assets held for the purpose of sale and discontinuous operations)	lecture	Discussion and cases
6	2	Familiarity with fair value accounting procedures	Fair value accounting	lecture	Discussion and cases
7	2	Familiarity with accounting procedures for current assets (measurement and evaluation of inventory, trust goods, sale and mortgage of accounts receivable and notes receivable)	Accounting for current assets (measurement and evaluation of inventory, trust goods, sale and mortgage of accounts receivable and notes receivable)	lecture	Discussion and cases
8	2	TEST	TEST	TEST	TEST
9	2	Familiarity with accounting procedures for financial instruments and derivatives	Accounting for financial instruments and derivatives	lecture	Discussion and cases
10	2	Familiarity with revenue accounting procedures in accordance with international financial reporting standards	Accounting for revenues in accordance with international financial reporting standards	lecture	Discussion and cases
11	2	Familiarity with accounting procedures for ownership rights and dividends	Accounting for equity and dividends	lecture	Discussion and cases
12	2	Familiarity with progress reporting procedures and operational sectors	Progress reports and operational segments	lecture	Discussion and cases
13	2	Familiarity with procedures for preparing actuarial accounts and long-term lease contracts	Actuarial calculations and long-term lease contracts	lecture	Discussion and cases
14	2	TEST	TEST	TEST	TEST
15	2	Introducing the characteristics of financial accounting in non-profit organizations	Characteristics of financial accounting in non-profit organizations	lecture	Discussion and cases

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

10. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)	<ol style="list-style-type: none">1. DONALD E. KIESO , JERRY J. WEYGANDT , TERRY D. WARFIELD 2022,Intermediate Accounting: IFRS Edition, Wiley, Fourth Edition.2. Debra C. Jeter, Paul K. Chaney.(2019) Advanced accounting. Wiley, 7th edition3. جمعة فلاح حمدات. 2019 "خبير المعايير الدولية لاعداد التقارير المالية" المجمع العربي للمحاسبين القانونيين.4. دونالد كيسو وآخرون, 2018. المحاسبة المتوسطة نسخة المعايير الدولية لاعداد التقارير المالية الأجزاء 1, 2, 3. ترجمة جمعة الصباغ وآخرون 2022 دار حميثرا للنشر الطبعة .5. محمد حمدي عوض وآخرون.2021. المحاسبة عن القيمة العادلة. كلية التجارة جامعة القاهرة.
Recommended books and references (scientific journals, reports...)	Any scientific book that deals with financial accounting applications in accordance with international standards
Electronic References, Websites	Video lectures published online on the application of international accounting standards

Course Description Form

1. Course Name:					
Electronic Accounting Systems / Master of Accounting					
2. Course Code:					
2074 م نمك					
3. Semester / Year:					
Second semester/2023/2024					
4. Description Preparation Date:					
2023/9/1					
5. Available Attendance Forms:					
Attendance in the classroom and laboratory					
6. Number of Credit Hours (Total) / Number of Units (Total)					
-2 hours/2 units					
7. Course administrator's name (mention all, if more than one name)					
Name: Assistant Professor Dr. Ali Mal Allah Abdullah Email: aliaudit1970@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none"> • Providing students with the skills of designing electronic accounting systems • Providing students with the skills of operating and dealing with ready-made electronic accounting systems • Through theoretical lectures and practical applications. 			
• Teaching and Learning Strategies					
Strategy		Theoretical lectures, practical applications, descriptive homework assignments, and tests			
9. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Definition of the electronic accounting system and its components	Introduction to the electronic accounting system and its components	lecture	Discussion and
2	2	Introduction to ready-made electronic accounting programs (advantages and disadvantages)	Ready-made electronic accounting programs (advantages and disadvantages)	lecture	Discussion and cases
3	2	Design and operate a financial accounting system using Excel (Chart of Accounts and Accounting Records)	Design and operate a financial accounting system using Excel (Chart of Accounts and Accounting Records)	Laboratory training	practical test

4	2	Design and operate a financial accounting system using Excel (trial balance and financial statements)	Design and operate a financial accounting system using Excel (trial balance and financial statements)	Laboratory training	practical test
5	2	Design and operate an accounting system for sales and accounts receivable using Excel	Design and operate an accounting system for sales and accounts receivable using Excel	Laboratory training	practical test
6	2	Design and operate an accounting system for purchases and accounts payable using Excel	Design and operate an accounting system for purchases and accounts payable using Excel	Laboratory training	practical test
7	2	Design and operate an inventory accounting system using Excel	Design and operate an inventory accounting system using Excel	Laboratory training	practical test
8	2	TEST	TEST	TEST	TEST
9	2	Design and operate an accounting system for fixed assets using Excel	Design and operate an accounting system for fixed assets using Excel	Laboratory training	practical test
10	2	Design and operate a cost accounting system using Excel	Design and operate a cost accounting system using Excel	Laboratory training	practical test
11	2	Design and operate a cost accounting system using Excel	Design and operate a cost accounting system using Excel	Laboratory training	practical test
12	2	Design and operate a management accounting system using Excel (preparing the operating budget)	Design and operate a management accounting system using Excel (preparing the operating budget)	Laboratory training	practical test
13	2	Design and operate a management accounting system using Excel (preparing the investment budget)	Design and operate a management accounting system using Excel (preparing the investment budget)	Laboratory training	practical test
14	2	TEST	TEST	TEST	TEST
15	2	Design and operate a management accounting system using Excel (analyzing deviations and evaluating performance)	Design and operate a management accounting system using Excel (analyzing deviations and evaluating performance)	Laboratory training	practical test

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

10. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

1. نظم المحاسبة الالكترونية, د.أ. وحيد محمود رمو

استخدام تكميلزجيا المعلزمات في المحاسبة, عبد العزيز السيد مصطفى / كلية التجارة / جامعة القاهرة

Recommended books and references (scientific journals, reports...)	Any scientific book that deals with electronic accounting applications
Electronic References, Websites	Video lectures published online on using the Excel program in accounting work

Course Description Form

1. Course Name:					
Financial Statement Analysis / Master in Accounting					
2. Course Code:					
٢٠٧١ م تقم					
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)					
٣					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr. Maher Ali Al-Shamam Email: maher_alshamam@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Providing the student with the necessary knowledge of everything related to Financial Statement Analysis, as well as the methods used in formulating Financial Statement Analysis, and the latest studies and research, and administrations of international professional organizations that are related to Financial Statement Analysis.			
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	Analysis of balance sheet items	In person	Discussion,
2		Understand	Analysis of	In person	questions and

3	Understand	revenues and expenses	In present	answers
4	Understand	Cash flow analysis	In present	Discussion,
5	Understand	The theory of efficient financial	In present	questions a
6	Understand	markets	In present	answers
7	Understand	Earnings quality	In present	Discussion,
8	Understand	analysis	In present	questions a
9	Understand	Analysis of financial derivatives and real	In present	answers
10	Understand	options	In present	Discussion,
	Understand	Risk and return analysis	In present	questions a
11	Understand	Financial sustainability	In present	answers
	Understand	analysis	In present	Discussion,
12	Understand	Analysis of the financial portfolio	In present	questions a
	Understand	and financial structure	In present	answers
13	Understand	Financial analysis of multinational	In present	Discussion,
	Understand	companies	In present	questions a
14	Understand	Written exam	In present	answers
15	Understand	Financial analysis of government sector	In present	Discussion,
		facilities	In present	questions a
		Causes of company collapse (how to read financial statements)	In present	answers
		Comprehensive analysis (a deep dive into financial analysis)	In present	Discussion,
		Analysis of Basel 1, 2 and 3 decisions	In present	questions a
			In present	answers

11. 1Course 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, any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Financial Statement Analysis by Stephen H. Penman Financial Management by Eugene F. Brigham Managerial Finance by Lawrence J. Gitman • Chad J. Zutter
Electronic References, Websites	

Ministry of Higher Education

& Scientific Research

University of Mosul

Accountancy Department

**Syllabus for The Diploma Program
(Auditing and reviewing accounts)
2023-2024**

Course Description Form

1. Course Name:	
Auditing costing systems	
2. Course Code:	
١٠٨٣ تد تكت	
3. Semester / Year:	
2024	
4. Description Preparation Date:	
1/9/2023	
5. Available Attendance Forms:	
Student attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 hours per course / 30 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Muthana F. bader Email: Mothona_faleh@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>The program aims to provide 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 the student to the concepts of cost systems auditing, its fields and tools- Enhancing written and oral communication skills to present and analyze financial results- Develop critical thinking skills: to audit cost data and evaluate performance <p>Enhancing analytical skills: practical cases of cost audits</p>
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	Introduction to cost auditing	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	The relationship of cost auditing with other audit branches	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Appointment duties , and responsibilities of the cost auditor,	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based domain	Principles of cost auditing	Lecture	Oral and Written Assessments
5 th	4	cognitive and skill-based domain	Planning of cost audit	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Cost audit procedures: costs of raw materials, finished production, work in process, and other industrial requirements	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	Cost audit procedures: costs of joint and by products	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Cost audit procedures: wages and salaries	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Cost audit procedures: energy cost audit	Lecture	Oral and Written Assessments

10 th	4	cognitive and skill-based domain	Cost audit procedures: maintenance and repair costs	Lecture	Oral and Written Assessments
11 th	4	cognitive and skill-based domain	Cost audit procedures: other indirect industrial costs	Lecture	Oral and Written Assessments
12 th	4	cognitive and skill-based domain	Cost audit procedures: marketing and distribution costs	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Cost audit procedures: administrative and financial costs	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Cost audit reports	Lecture	Oral and Written Assessments
15 th	4	cognitive and skill-based domain	Practical cases	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)	Seema, J. L. S. (2022). Cost Accounting . Tata McGraw-Hill, sixth Edition, New Delhi. Basu, S. K. (2020). Auditing & Assurance . Pearson Education India. Basu, S. K. (2020). Fundamentals of auditing . Pearson Education India.
Recommended books and references (scientific journals, reports...)	does not exist
Electronic References, Websites	does not exist

Course Description Form

1. Course Name:	
Auditing accounting information systems	
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 Email: : arsalan_ibrahem@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>It aims to provide students with information about auditing electronic accounting information systems and the means and procedures for auditing in light of digital systems.</p> <ul style="list-style-type: none">•••
9. Teaching and Learning Strategies	

Strategy	Education through interactive lectures with students and asking questions, answers, assignments, and assignments
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
			Introduction accounting information system Introduction auditing accounting information system Mechanisms auditing the work the Information Technology Supervision Committee Professional qualification requirements information system auditor Internal audit problems resulting from the use of electronic systems processing accounting data Components internal audit light of the electronic environment, and internal audit models issued by professional organizations		

			<p>Stages of evaluation the internal au structure in light the electro environment First semester exa Electronic eviden conditions, typ and methods obtaining evidence Methods a problems collecting electro evidence Information securi audit Digital transformation in light of electronic accounting information system Auditing electronic accounting information system in light of digital transformation The role and responsibility of th auditor towards electronic disclosu of accounting information on the Internet Second semes exam</p>	
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11. Course Evaluation

Semester exams 30%
Final exam 70%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	There is no prescribed textbook
Main references (sources)	<p>1. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014</p> <p>Main references (sources) 1. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014.</p> <p>2. Accounting Information Systems, written by (Marshall Romney - Paul J. Steinbart), Arabized by Dr. Qasim Ibrahim Al-Husseini</p> <p>Recommended supporting books and references (scientific journals, Accounting Information Systems by (Marshall Romney & Paul reports...) 3. Accounting Information System, Dr. Ziad Al-Saqqa 2021.</p> <p>Accredited foreign sources:</p> <p>1. John Stinbart)</p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	