



جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة
الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

Diploma in Auditing and Accounts Review	1. Program:
First	2. Course
معايير التدقيق الدولية	3. Course Name in Arabic:
International Standards Auditing	4. Course Name in English:
Asst. Prof. Dr. Haitham Hashim Kasim	5. Course Instructor's Name:
Assistant Professor	6. Instructor's Title:
Arabic / English	7. Language of Instruction:
Assist and enhance the student's understanding of providing added value to enable him to carry out and perform financial auditing tasks, enhance his confidence in completing the audit work, and raise the quality of service in the .auditing profession	8. objectives
2	9. Number of Course Units
2	10. Number of Course Hours





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Title	Week
Group 1 (100-199): Introductory Issues	1
Group 2 (200-299): Objective and Principles Governing the Audit of Financial Statements	2
Group 3 (300-399): Planning	3
Group 4 (400-499): Risk Assessment and Internal Control	4
Group 5 (500-599): Evidence	5
Group 6 (600-699): Internal Auditing	6
International Federation of Accountants (IFAC) (its publications and formations)	7
International Accounting Standards Board (IASB) Objectives	8
Quality Control of Audit Work	9
Documentation in Auditing	10
Fraud and Error in Auditing	11
Materiality in Auditing	12
Analytical Procedures	13
Case Studies	14
Final Exam	15



:Approved Resources

1.Publications of International Standards on Quality Control, Auditing, Review, Other Assurance Engagements, and Related Services. Part 1, 2018.
<https://www.ascajordan.org/UploadFiles/Audit/Audit%20Part%20I>



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الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

2. International Standards for the Professional Practice of Internal Auditing (Standards), Board of Governors of the Institute of Internal Auditors in Lebanon
<https://cbi.iq/static/uploads/up/file-152750001752061>

3. International Auditing Standards, State Audit and Administrative Control Bureau, 2020
https://www.nao.gov.bh/uploads/kxwibxn2_xz4

4. www.iaasb.org International Auditing Standards.




د. هادي هادي هادي
٢٠٢٤ / ٥ / ٢٥



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قسم المحاسبة
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وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

Diploma in Auditing and Accounts Review	1. Program:
First	2. Course
التحليل المالي	3. Course Name in Arabic:
Financial Analysis	4. Course Name in English:
Asst. Prof. Dr. Haitham Hashim Kasim	5. Course Instructor's Name:
Assistant Professor	6. Instructor's Title:
Arabic / English	7. Language of Instruction:
The course aims to provide students with a deep understanding of financial analysis, its objectives, and its importance in assisting investors and managers in making project-related decisions. It also aims to enable students to use various financial analysis techniques to assess the financial position of the project based on financial forecasting models.	8. هدف المقرر: 
2	9. Number of Course Units
2	10. Number of Course



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	Hours
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Course Contents .11	
Title	Week
Definition of Financial Analysis and its Characteristics	1
Financial Analysis Methods, Types, and Steps	2
Fields of Financial Analysis	3
Objectives of Financial Analysis	4
Types of Financial Statements and Parties Interested in Financial Analysis	5
Horizontal Analysis and Vertical Analysis	6
Analysis using Ratios	7
Cash Flow Statement	8
The Role of Financial Analysis in Companies' Performance Oversight	9
The Role of Financial Analysis in Predicting Company Failure	10
Internal Environment Analysis for the Organization	11
The Role of Financial Analysis in Determining Corporate Strategy	12
The Role of Financial Analysis in Decision Making	13
The Role of Financial Analysis in Mergers and Acquisitions between Companies	14
Final Exam	15

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الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

:Approved Resources

* Financial Statement Analysis and Discussion / Authored by Dr. Ziyad Hashim Al-Saqa / And Professor Dr. Mohsen Al-Jubaity, 2020.

https://www.researchgate.net/publication/341344362_thlyl_wmnaqsht_alqwaym_almary_talyf_alastadh_aldktwr_zyad_hashm_alsqa_alastadh_aldktwr_qasm_m_hsn_alhbyty

* Contemporary Trends in Financial Analysis and their Role in Evaluating the Performance of Investment Funds. Abd Al-Moneim Muhammad and Abu Abida Taha (2020).

* Modern Financial Analysis According to International Standards for Financial Disclosure. Dr. Shuaib Shanouff.

<https://www.noor-book.com/tag>



د. زياد هاشم السقا
٢٠٢٤ / ١٠ / ٢٥



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وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

1. Course's name:	Master Program (accounting)
2. First course	
3. Subject name	English language
4. Staffing:	Dr. Salim K. Khalid
5. Teaching language:	English
6. Course learning outcomes:	<p>On successful completion of this course students should be able to:</p> <ol style="list-style-type: none">1. Develop strategies to improve reading speed, and to improve the ability to comprehend complex academic texts;2. Develop strategies to produce more coherent writing, and to make clear, appropriate, and relevant notes from academic texts.
7. Number of units:	Not applicable
8. Number of weekly hours:	2




د. سليم خليل خليل



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وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

9. Syllabus	
Week no.	Topics
1	International student
2	Where in the world?
3	Newspaper articles
4	Modern technology
5	Conferences and visits
6	Science and our world
7	Science and our world
8	People: past and present
9	People: past and present
10	The world of IT
11	The world of IT
12	Inventions, discoveries, and processes
13	Inventions, discoveries, and processes
14	Travel and tourism
15	Travel and tourism

Text and materials required to be purchased or accessed:

Harrison, R. (2006). *New Headway-academic skills: reading, writing, and study skills. Level 2: student's book*. Oxford, UK.: Oxford University Press.

أ.م.د. سنان زهير محمد جميل
رئيس قسم المحاسبة



أ.م.د. سنان زهير محمد جميل



جامعة الموصل
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قسم المحاسبة
الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

1. Course's name:	Diploma Program
2. First course	
3. Subject name	English language
4. Staffing:	Dr. Salim K. Khalid
5. Teaching language:	English
6. Course learning outcomes:	<p>On successful completion of this course students should be able to:</p> <ol style="list-style-type: none">1. Develop strategies to improve reading speed, and to improve the ability to comprehend complex academic texts;2. Develop strategies to produce more coherent writing, and to make clear, appropriate, and relevant notes from academic texts.
7. Number of units:	Not applicable
8. Number of weekly hours:	2





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وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي 2024 - 2025

9. Syllabus	
Week no.	Topics
1	Student life
2	Daily routines
3	An article in accounting discipline
4	People & Environment
5	People & Environment
6	Architecture
7	An article in accounting discipline
8	Education
9	Education
10	Technology
11	Technology
12	Food, drink and culture
13	Food, drink and culture
14	Cities of the world
15	Cities of the world

Text and materials required to be purchased or accessed:

Harrison, R. (2006). *New Headway-academic skills; reading, writing, and study skills. Level 1: student's book*: Oxford, UK.: Oxford University Press.

أ.م.د. سنان زهير محمد جميل

رئيس قسم المحاسبة



Handwritten signature and date: 2024/11/15

University of Mosul

College of Administration & Economics

Accountancy department

Postgraduate studies



Syllabus for postgraduate studies -2024-2025

1. Course's name:	Master Program (accounting)
2. Course's	Second
3. Subject name	Managerial Accounting
4. Staff:	Assistant Professor Dr. Salim Khaleel Khalid
5. Teaching language	English
6. Course learning outcomes:	On successful completion of this course students should be able to understand the advanced managerial accounting.
7. Number of units:	2
8. Number of weekly hours:	3
9. Topics need to be covered:	
1	Cost-volume-profit analysis
2	Cost-volume-profit analysis
3	Measuring relevant costs and revenues for decision-making
4	Budgeting for planning and control
5	Budgeting for planning and control
6	Divisional financial performance measures
7	Exam.
8	Strategic performance management
9	Pricing decisions and profitability analysis
10	Transfer pricing in divisionalized companies
11	Capital investment decisions: appraisal methods
12	Capital investment decisions: the impact of capital rationing, taxation, inflation and risk
13	Strategic cost management and value creation
14	Emerging issues: digitalisation and sustainability
15	Exam.

Text and materials required to be accessed:

- Colin Drury. (2021). *Management and Cost Accounting*: Eleventh Edition.
- Don R. Hansen, and Maryanne M. Mowen (2018). *Cornerstones of Cost Management*, Fourth Edition.
- Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan . (2023). *Management and Cost accounting*: Eighth Edition.
- Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer. (2024), *Managerial Accounting*: Eighteenth Edition.

أ.م.د. سنان زهير محمد جميل
رئيس قسم المحاسبة



د. سنان زهير محمد جميل

Course Description Form

1. Course Name:	
Auditing of Accounting Information Systems	
2. Course Code:	
3. Semester / Year:	
second course/2024-2025	
4. Description Preparation Date:	
1/9/2024	
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. Saif Al-Din Amjad Ismail Email: saifiraq38@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>This course provides an advanced study of auditing accounting information systems, focusing on both theoretical and practical aspects within the context of electronic environments. It begins with an exploration of the conceptual framework of electronic accounting information systems and examines the impact of computer-based technologies on these systems. The course further delves into the theoretical foundations of information systems auditing, including its nature, scope, and procedures.</p> <p>Students will study the professional qualification requirements for information systems auditors and gain insights into the structure of internal auditing in an electronic systems environment. This includes identifying challenges in internal auditing arising from the use of electronic systems in processing accounting data, understanding the components of internal auditing in digital settings, and examining key internal audit models issued by professional organizations.</p>



The course also covers criteria for evaluating the effectiveness of internal audit structures and the stages involved in such evaluations within an electronic context. Additional topics include the theoretical framework for audit risk self-assessment systems, electronic audit evidence—its conditions, types, and collection methods—information security auditing, and forensic auditing and financial fraud in electronic environments.

Finally, the course explores the implications of e-commerce for auditing processes and the auditor's responsibility in the context of electronic disclosure of accounting information via the Internet.

9. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none"> 1. Dialogue and interaction 2. Constructive criticism 3. Brainstorming 4. Knowledge maps
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Developing cognitive and applied skills	Introduction to Accounting Information Systems	lecture	Oral and written exams
2	3	Developing cognitive and applied skills	Introduction to Auditing of Accounting Information Systems	lecture	Oral and written exams
3	3	Developing cognitive and applied skills	Audit Mechanisms for the Activities of the Information Technology Oversight Committee	lecture	Oral and written exams
4	3	Developing cognitive and applied skills	Professional Qualification Requirements for Information Systems Auditors	lecture	Oral and written exams
5	3	Developing cognitive and applied skills	Internal Audit Challenges Arising	lecture	Oral and written

		applied skills	from the Use of Electronic Systems in Accounting Data Processing		exams
6	3	Developing cognitive and applied skills	Components of Internal Auditing in the Context of the Electronic Environment and Internal Audit Models Issued by Professional Organizations	lecture	Oral and written exams
7	3	Developing cognitive and applied skills	Stages of Evaluating the Internal Audit Structure within the Electronic Environment	lecture	Oral and written exams
8	3	Developing cognitive and applied skills	First Midterm Examination	lecture	Oral and written exams
9	3	Developing cognitive and applied skills	Electronic Audit Evidence: Conditions, Types, and Approaches to Evidence Collection	lecture	Oral and written exams
10	3	Developing cognitive and applied skills	Methods and Challenges in Collecting Electronic Audit Evidence	lecture	Oral and written exams
11	3	Developing cognitive and applied skills	Information Security Auditing	lecture	Oral and written exams
12	3	Developing cognitive and applied skills	An Overview of Forensic Auditing and Financial Fraud in the Electronic Environment	lecture	Oral and written exams
13	3	Developing cognitive and applied skills	Implications of E-Commerce on the Auditing Process	lecture	Oral and written exams
14	3	Developing cognitive and applied skills	Auditor's Responsibility	lecture	Oral and written

Course Description Form

1. Course Name:	
Auditing of Governmental Units	
2. Course Code:	
3. Semester / Year:	
second course/2024-2025	
4. Description Preparation Date:	
1/9/2024	
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. Saif Al-Din Amjad Ismail Email: saifiraq38@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>Introduction to Government Auditing: Definition, Importance, Types, Standards, Risks, and the Impact of the Modern Environment</p> <p>Government auditing refers to the systematic examination and evaluation of financial records, operations, and performance of public sector entities to ensure accountability, transparency, and efficient use of public resources. It plays a critical role in strengthening public trust, enhancing governance, and promoting fiscal responsibility.</p> <p>The importance of government auditing lies in its ability to detect and prevent misuse of public funds, improve operational efficiency, ensure compliance with laws and regulations, and support informed decision-making by public officials and legislators.</p> <p>Government audits can be classified into several types, including:</p> <p>Financial Audits: Focused on the accuracy and fairness of financial statements.</p>

	<p>Compliance Audits: Assessing adherence to laws, regulations, and internal policies.</p> <p>Performance (Value-for-Money) Audits: Evaluating the economy, efficiency, and effectiveness of government programs and operations.</p> <p>Internal Audits: Conducted within government entities to monitor internal controls and risk management.</p>
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9. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none"> 1. Dialogue and interaction 2. Constructive criticism 3. Brainstorming 4. Knowledge maps
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Developing cognitive and applied skills	Introduction to Government Auditing	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Government Financial Auditing	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Performance Auditing: Economy Aspect	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Performance Auditing: Efficiency Aspect	lecture	Oral and written exams
5	2	Developing cognitive and applied skills	Performance Auditing: Effectiveness Aspect	lecture	Oral and written exams
6	2	Developing cognitive and applied skills	Compliance Auditing	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Midterm Exam	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	Audit Risks in Governmental Units	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Standards Related to Government Auditing: INTOSAI	lecture	Oral and written exams



10	2	Developing cognitive and applied skills	Standards Related to Government Auditing: IFAC	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Standards Related to Government Auditing: GAO	lecture	Oral and written exams
12	2	Developing cognitive and applied skills	Emerging Trends in Government Auditing: The Impact of Digital Transformation	lecture	Oral and written exams
13	2	Developing cognitive and applied skills	Emerging Trends in Government Auditing: The Impact of Pandemics and Social Crises (COVID-19 as a Case Study)	lecture	Oral and written exams
14	2	Developing cognitive and applied skills	Emerging Trends in Government Auditing: E-Government	lecture	Oral and written exams
15	2	Developing cognitive and applied skills	Second Midterm 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



د. سفيان الموسوي الحلي

Course Description Form

1. Course Name:					
The Basics of Auditing and Financial Control					
2. Course Code:					
3. Semester / Year:					
First course/2024-2025					
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. Saif Al-Din Amjad Ismail Email: saifiraq38@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Preparing students to assume their responsibilities as external internal auditors, equipped with the ability to evaluate financial systems and ensure compliance with laws and accounting standards.			
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 cognitive and applied skills	Introduction to Auditing	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Ethical Standards for the Auditing Profession	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Audit Planning	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Auditing Standards	lecture	Oral and written exams
5	2	Developing cognitive and applied skills	Auditor's Responsibilities - Auditor Independence	lecture	Oral and written exams
6	2	Developing cognitive and applied skills	Internal Audit and Internal Control	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Financial Control: Concepts, Principles, and Standards	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	First Midterm Examination	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Assurance Services	lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Governance and Audit Committees	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Audit Evidence - Audit Quality	lecture	Oral and written exams
12		Developing cognitive and applied skills	Audit Risk - Materiality - Audit Sampling	lecture	Oral and written exams

13	2	Developing cognitive and applied skills	Audit Procedures: Planning and Execution	lecture	Oral and written exams
14	2	Developing cognitive and applied skills	Audit Procedures: Testing, Examination, and Documentation	lecture	Oral and written exams
15	2	Developing cognitive and applied skills	Second Midterm Examination	lecture	Oral and written exams

11. Course Evaluation

Assignments and daily preparation 5 marks

Oral exam: 5 marks

Homework 5 marks

Semester/written exam: 15 marks

Final/written exam: 70 marks

12. Learning and Teaching Resources

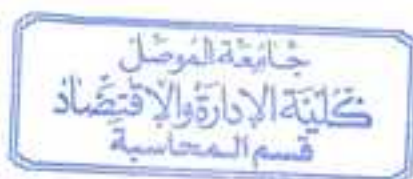
Required textbooks (curricular books, if any)

Main references (sources)

Recommended books and references (scientific journals, reports...)

Electronic References, Websites

أ.م.د. منور المنور الحارثي



Course Description Form

1. Course Name:	
Advanced cost accounting	
2. Course Code:	
1616 كم	
3. Semester / Year:	
first semester 2024-2025	
4. Description Preparation Date:	
1/9/2024	
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: Mothana_faleh@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>This Master's program aims to provide students with advanced cost accounting knowledge and skills. It focuses on:</p> <ul style="list-style-type: none"> • In-depth understanding of advanced methods and analytical tools. • Developing strong written and oral communication for presenting financial analyses. • Cultivating critical thinking for cost data analysis and decision-making. • Strengthening analytical skills to solve operational cost problems and improve efficiency. <p>The program aims to equip graduates with the theoretical foundation, practical skills, and critical thinking needed to excel in cost accounting leadership roles.</p>
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 st	4	cognitive and skill-based domain	The context of cost accounting	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	Activity Based Costing (ABC)	Lecture	Oral and Written Assessments
3 rd	4	cognitive and skill-based domain	Time Driven Activity Based Costing (TD-ABC)	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based domain	Performance Focused Activity Based Costing (PF-ABC)	Lecture	Oral and Written Assessments
5 th	4	cognitive and skill-based domain	Attribute Based Costing (ABCII)	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Resource Consumption Accounting (RCA)	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	Cost management basic concepts	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Target costing tools and techniques	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Throughput Accounting and Theory of Constraint	Lecture	Oral and Written Assessments
10 th	4	cognitive and skill-based domain	Quality cost (QC) and continuous Improvement	Lecture	Oral and Written Assessments

11 th	4	cognitive and skill-based domain	Inter-organizational cost management (IOCM)	Lecture	Oral and Written Assessments
12 th	4	cognitive and skill-based domain	Lean manufacturing and value stream costing	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Environmental Cost Accounting	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Sustainability and Total Life Cycle Costing	Lecture	Oral and Written Assessments
15 th	4		Exam		

11. Course Evaluation

The final grade (out of 100) is based on a comprehensive assessment strategy that includes daily preparation, oral participation, monthly exams (oral/written), reports, and other relevant tasks. The specific weight of each component is detailed in the syllabus to ensure a fair and accurate evaluation of student performance and understanding.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	does not exist
Main references (sources) <div data-bbox="231 1556 638 1736" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> جامعة الموصل كلية الإدارة والاقتصاد قسم المحاسبة </div>	<ul style="list-style-type: none"> - Srikant M. Datar and Madhav V. Rajan , 2021, " Horngren's Cost Accounting" , 17th Edition, 2021, published by Pearson Education. - Don R. Hansen, Maryanne M. Mowen, Dan L. Heitger, 2022, "Cost Management", 5th edition, Cengage Learning, Inc. - Blocher, Edward J., David E. Stout, Paul E. Juras and Steven Smith. (2022). "Cost Management: A Strategic Emphasis." 9th Edition, McGraw Hill LLC, 1325 Avenue of the Americas, New York - Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, 2023, 8th edition (MANAGEMENT AND COST ACCOUNTING), London School of Economics and Political Science Stanford University. - Liang-Hsuan Chen , Gail Lynn cook , Leslie G. Eldenburg, Susan K. Wolcott , cost management measuring monitoring and motivating performance, 2016, third edition, , John Wiley & Sons Canada, Ltd.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

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قسم المحاسبة

نموذج وصف المقرر

١. اسم المقرر				
تدقيق نظم التكاليف				
٢. رمز المقرر				
١٥٤٢				
٣. الفصل / السنة				
الكورس الثاني / ٢٠٢٤-٢٠٢٥				
٤. تاريخ إعداد هذا الوصف				
٢٠٢٤/٩/١				
٥. أشكال الحضور المتاحة				
حضور				
٦. عدد الساعات الدراسية (الكلية) / عدد الوحدات (الكلية)				
٤٥ ساعة / ٣٠ وحدة				
٧. اسم مسؤول المقرر الدراسي (إذا أكثر من اسم يذكر)				
الاسم: ا.م.د. مثنى فالح بدر				
الأيمل: Mothana_faleh@uomosul.edu.iq				
٨. اهداف المقرر				
<p>اهداف البرنامج في تدقيق التكاليف:</p> <p>يهدف البرنامج إلى تزويد الطلاب بالقدرة على:</p> <ol style="list-style-type: none"> ١. فهم وتقييم أساليب التدقيق المتقدمة في تدقيق التكاليف. ٢. تقييم عرض وتحليل حالات التكاليف من منظور تدقيق التكاليف. ٣. تطبيق التفكير النقدي في تدقيق بيانات التكاليف وفقاً للمعايير. ٤. استخدام المهارات التحليلية لتحديد وحل مشكلات التدقيق في مجالات التكاليف. 	اهداف المادة الدراسية			
٩. استراتيجيات التعلم والتعليم				
<p>استراتيجيات التعلم السمعى تركز على استخدام المحاضرات والمناقشات والنقاشات، مثل:</p> <ul style="list-style-type: none"> • المناقشات الجماعية. • العروض التقديمية. • المحاضرات. 	الاستراتيجية			
١٠. بنية المقرر				
الأسبوع	الساعات	مخرجات التعلم المطلوبة	اسم الوحدة او الموضوع	طريقة التعلم
طريقة التقييم				

الاول	٤	المجال المعرفي والمهاري	مقدمة في تدقيق التكاليف	المحاضرة	اختبارات شفوية وتحريرية
الثاني	٤	المجال المعرفي والمهاري	علاقة تدقيق التكاليف بفروع التدقيق الاخرى	المحاضرة	اختبارات شفوية وتحريرية
الثالث	٤	المجال المعرفي والمهاري	تعيين مدقق التكاليف ، مهامه ، مسؤولياته	المحاضرة	اختبارات شفوية وتحريرية
الرابع	٤	المجال المعرفي والمهاري	معايير السلوك المهني لمدققي التكاليف	المحاضرة	اختبارات شفوية وتحريرية
الخامس	٤	المجال المعرفي والمهاري	معايير تدقيق التكاليف (CAAS 101-104)	المحاضرة	اختبارات شفوية وتحريرية
السادس	٤	المجال المعرفي والمهاري	معايير تدقيق التكاليف (CAAS 105-108)	المحاضرة	اختبارات شفوية وتحريرية
السابع	٤	المجال المعرفي والمهاري	معايير تدقيق التكاليف (CAAS 109-111)	المحاضرة	اختبارات شفوية وتحريرية
الثامن	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : تكاليف المواد الخام و الانتاج التام والاجزاء نصف المصنعة والمستلزمات الصناعية الاخرى	المحاضرة	اختبارات شفوية وتحريرية
التاسع	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : الأجور والمرتبات	المحاضرة	اختبارات شفوية وتحريرية
العاشر	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : التكاليف الصناعية غير المباشرة الاخرى	المحاضرة	اختبارات شفوية وتحريرية
الحادي عشر	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : التكاليف الصناعية غير المباشرة الاخرى (تكاليف الصيانة وتكاليف الطاقة)	المحاضرة	اختبارات شفوية وتحريرية
الثاني عشر	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : تكاليف التسويق والتوزيع	المحاضرة	اختبارات شفوية وتحريرية
الثالث عشر	٤	المجال المعرفي والمهاري	إجراءات تدقيق التكاليف : التكاليف الإدارية والتمويلية	المحاضرة	اختبارات شفوية وتحريرية

الرابع عشر	٤	المجال المعرفي والمهاري	تقارير تدقيق التكاليف	المحاضرة	اختبارات شفوية وتحريرية
الخامس عشر	٤		امتحان		
١١. تقييم المقرر					
توزيع الدرجة من ١٠٠ على وفق المهام المكلف بها الطالب مثل التحضير اليومي والامتحانات اليومية والشفوية والشهرية والتحريرية والتقارير الخ					
١٢. مصادر التعلم والتدريس					
الكتب المقررة المطلوبة (المنهجية أن وجدت)			لا يوجد		
المراجع الرئيسة (المصادر)			<ul style="list-style-type: none"> - Seema, J. L. S. (2019). Cost Accounting. Tata McGraw-Hill, sixth Edition, New Delhi. - Basu, S. K. (2016). Auditing & Assurance. Pearson Education India. - Basu, S. K. (2019). Fundamentals of auditing. Pearson Education India. - Institute of cost and management accounting, 2021, "cost audit handbook". 		
الكتب والمراجع الساندة التي يوصى بها (المجلات العلمية، التقارير....)			لا يوجد		
المراجع الإلكترونية ، مواقع الانترنت			لا يوجد		

م. منى صالح بدير





جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة
الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي ٢٠٢٤ - ٢٠٢٥

ماجستير	١. البرنامج:
الثاني	٢. الكورس:
محاسبة دولية	٣. اسم المادة باللغة العربية:
International Accounting	٤. اسم المادة باللغة الانكليزية:
أ.م.د. طه احمد حسن ارديني	٥. اسم مدرس المادة:
أستاذ مساعد	٦. اللقب العلمي لمدرس المادة:
العربية	٧. لغة التدريس:
اكتساب الطالب المهارات العلمية والعملية في المحاسبة الدولية	٨. هدف المقرر:
٢	٩. عدد الوحدات المادة
٢	١٠. عدد الساعات المادة

١١. مفردات المادة	
العنوان	الاسبوع
بيئة المحاسبة الدولية (الإطار العام للمحاسبة الدولية والاعمال الدولية)	١
تأثير اختلاف النظم المحاسبية وممارساتها دوليا	٢
تصنيفات المحاسبة الدولية	٣
ترجمة العملات الأجنبية	٤
المحاسبة عن التغيرات في الاسعار	٥
التناسق المحاسبي الدولي	٦
تحليل القوائم المالية الدولية	٧

جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة



جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة
الدراسات العليا

وصف مقرر مادة دراسية - دراسات عليا - للعام الدراسي ٢٠٢٤ - ٢٠٢٥

٨	امتحان
٩	الضرائب الدولية
١٠	تحديد أسعار التحويل
١١	المنظمات الدولية والمحلية المهتمة بالمحاسبة الدولية
١٢	الاعمال الدولية
١٣	الشركات متعددة الجنسية
١٤	الاستدامة المالية والمحاسبة الدولية
١٥	IAS/IFRS معايير المحاسبة الدولية

١٢. المصادر المعتمدة:

- فريدريك تشوي، كارل آن فروست، جاري مبيك، المحاسبة الدولية، تعريب ا.د. محمد عصام الدين زايد
- مراجعة د. احمد حامد حجاج، دار المريخ، الرياض، المملكة العربية السعودية
- المصادر المتاحة على الانترنت

ك.أ.م. د. سنان زهير محمد جميل
رئيس قسم المحاسبة

ا.م.د. طه احمد ارديني
مدرس المادة



Course Description Form

1. Course Name: PhD. Advanced financial accounting					
2. Course Code: 1072					
3. Semester 1 / Year: 2024-2025					
4. Description Preparation Date:					
5. Available Attendance Forms: Lecture and Discussion					
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.Lukman M. Aidabbagh Email: lukman_mohamad@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Enhancing students' capabilities in advanced financial accounting fields by reviewing the most important topics, conceptual framework, problems, and solutions presented in accounting literature related to the various aspects of financial accounting in companies.			
9. Teaching and Learning Strategies					
Strategy		focusing on the development of knowledge, skills and attitudes that will support and extend learning in advanced financial accounting for students			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

جامعة الموصل
كلية الإدارة والاقتصاد
قسم المحاسبة

1	3		Fair value accounting	lecture, seminar and case study	
2	3		Business Combination Accounting and Consolidated Financial Statements		
3	3		Reciprocal operations between holding and subsidiary companies / inventory		
4	3		Reciprocal operations between holding and subsidiary companies / fixed assets		
5	3		Accounting for Associate and Joint Arrangements		
6	3		Problems of business consolidation		
7	3		Accounting of Foreign Exchange and Hedging		
8	3		Accounting for financial instruments		
9	3		Accounting of Small and Medium Enterprises		
10	3		Accounting for contingent assets and liabilities		
11	3		Accounting for investment property and leases		
12	3		Integrated reporting		
13	3		Accounting for natural assets		
14	3		financial accounting in Islamic thought		
15	3		Test		
11. Course Evaluation					
daily preparation 5%					
reports and seminars 10%					
test 15%					
final exam 70%					
12. Learning and Teaching Resources					

Required textbooks (curricular books any)	
Main references (sources)	.Theodore E Christensen; David M Cottrell; Cassy Budd, 2019, Advanced financial accounting, McGraw-Hill Education ,New york . Paul K. Chaney, Debra C. Jeter, 2019, Advanced Accounting, 7 th ed, John Wiley, New Jersey
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	www.ifrs.org



Course Description Form

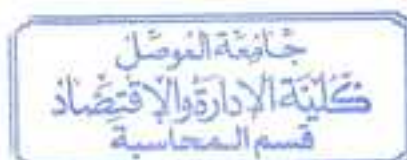
1. Course Name: PhD. International Accounting					
2. Course Code: 1072					
3. Semester 2 / Year: 2024-2025					
4. Description Preparation Date:					
5. Available Attendance Forms: Lecture and Discussion					
6. Number of Credit Hours (Total) / Number of Units (Total)					
7. Course administrator's name (mention all, if more than one name)					
Name: Dr.Lukman M. Aldabbagh Email: lukman_mohamad@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Enhancing students' capabilities in advanced financial accounting fields by reviewing the most important topics, conceptual framework, problems, and solutions presented in accounting literature related to the various aspects of financial accounting in companies.			
9. Teaching and Learning Strategies					
Strategy		focusing on the development of knowledge, skills and attitudes that will support and extend learning in international accounting for students			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1	3		Introduction to International Accounting	lecture, seminar and case study	
2	3		The Harmonization of Accounting		
3	3		IFRSs and countries experiences in issuing standards		
4	3		Globalization and politicization of accounting standards		
5	3		International crises IFRSs		
6	3		Accounting problems in multinational corporations		
7	3		Cryptocurrency Accounting		
8	3		Sustainability Accounting Standards		
9	3		International Accounting Education Standards		
10	3		International Islamic Accounting Standards		
11	3		Accounting of international taxes		
12	3		Governance and international accounting		
13	3		Accounting of international insurance companies		
14	3		International perspective for inflation accounting		
15	3		Test		

11. Course Evaluation

daily preparation 5%
reports and seminars 10%
test 15%

final exam 70%	
12. Learning and Teaching Resources	
Required textbooks (curricular books any)	
Main references (sources)	<ol style="list-style-type: none"> 1. Ernst & Young LLP, 2020, International GAAP 2020, 1st Edition, Wiley Publisher. 2. Timothy Dougnik & Hector Perera, 2020, International Accounting, 5th Edition, Mc Graw- Hill Irwin.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	www.ifrs.org



Course Description Form

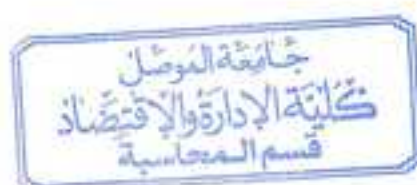
1. Course Name: MSc, Accounting for financial institutions	
2. Course Code:	
3. Semester 2 / Year: 2024-2025	
4. Description Preparation Date:	
5. Available Attendance Forms: Lecture and Discussion	
6. Number of Credit Hours (Total) / Number of Units (Total) 2	
7. Course administrator's name (mention all, if more than one name) Name: Dr. Lukman M. Aldabbagh Email: lukman_mohamad@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	Enhancing the student's abilities in the fields of financial institutions accounting by reviewing the most important topics, problems, solutions presented in accounting literature related to the various aspects of accounting in the financial sector.
9. Teaching and Learning Strategies	
Strategy	focusing on the development of knowledge, skills and attitudes that will support and extend learning in accounting of financial institutions for students
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Introduction to Financial Institutions and Financial Markets	lecture, seminar and case study	
2	2		The nature of the accounting system for financial institutions in the Iraqi environment		
3	2		Requirements of Presentation and disclosure the banking sector according the international financial reporting standards		
4	2		Accounting of the financial instruments		
5	2		Accounting of the financial derivatives		
6	2		Accounting of the foreign currency		
7	2		Accounting of the banking costs		
8	2		The nature of Islamic banks and its risks		
9	2		The Islamic accounting standards		
10	2		Sustainability Accounting in the Banking Sector		
11	2		Banking governance and Basel Committee		
12	2		Cryptocurrencies and its reflection on accounting		
13	2		The nature of accounting in insurance companies		
14	2		IFRS17 Insurance Contracts		
15	2		Test		
11. Course Evaluation					
daily preparation 5%					
reports and seminars 10%					
test 15%					

final exam 70%

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	James M. Koltveit , Donald Resseguie, 2022, Accounting for Banks, Matthew Bender Elite Products
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	www.ifrs.org www.aaofii.com



Course Description Form

1. Course Name:					
Financial Statement Analysis / Master in Accounting					
2. Course Code:					
٢٠٧١ م رقم					
3. Semester / Year:					
2024-2025					
4. Description Preparation Date:					
2024					
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 presence	Discussion,
2		Understand	Analysis of revenues and expenses	presence presence	questions answers

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

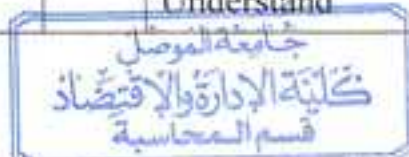
12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
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:					
Financial Statement Analysis / PhD in Accounting					
2. Course Code:					
1073 د تحقق					
3. Semester / Year:					
2024-2025					
4. Description Preparation Date:					
2024					
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, 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 presence	Discussion,
2		Understand	Analysis of revenues and expenses	presence	questions answers



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

11. 1Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if a	
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	

