

**University of Mosul**  
**Faculty of Business and Economics**  
**Accounting Department**

**Course Description**

1. Course Title:	
Cost Accounting 1	
2. Course Code	
1325 mC1	
3. Semester / Year :	
First Course / Third Stage / 2025/2026	
4. :Date of preparation of this description	
1/10/ 2025	
5. Available Forms of Attendance:	
Presence only	
6. Number of Hours (Total) / Number of Credits (Total)	
180 hours per course, 4 weekly units	
7. Course administrator name (if more than one name mentioned)	
Name: Assoc. Prof. Dr. Rabab Adnan Shehab <span style="float: right;">Ema</span>	
<u><a href="mailto:rabab_adnan@uomosul.edu.iq">rabab_adnan@uomosul.edu.iq</a></u>	
Eng . Taha Aliwi Nasser	<u><a href="mailto:taha_alywi@uomosul.edu.iq">taha_alywi@uomosul.edu.iq</a></u>
8. Course Objectives	
<ul style="list-style-type: none"> <li>• Consolidating the Scientific Foundations of Cost Accounting for Students Being the basis on which a section of the student subjects is based. In the fourth stage.</li> <li>• Providing students with experience in cost accounting applications in Industrial Sector.</li> </ul>	<p>Course Objectives</p>

- Enable the student to understand the elements of costs (materials, labor) and how to achieve control on them.
- Enabling the student to prepare the cost lists and the methods of preparing them

9. Teaching and Learning Strategies

1- Education Strategy Collaborative Concept Planning.	Strategy
2- Brainstorming Education Strategy.	
3- Education Strategy Observation Series .	

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
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- Assigning duties .	- Explanation of the theoretical scientific material	Introduction to Cost Accounting	- Inform students about the nature of cost accounting in the industrial sector.	4	1
- Discussions during the lecture.	- Giving practical applications and exercises to clarify the theoretical aspect of the material	Cost Concepts and Sharing Cost elements and methods of classification	- Providing students with skills in practical applications of cost accounting in relation to the accounting treatment of both the cost of materials and the cost of wages.	4	2
- Monthly and daily exams and the end of the course exam .		Material Cost Control and Accounting	- Providing students with skills in how to prepare cost lists in the industrial sector according to the three cost theories (total, variable, and exploited).	4	3
		Material Cost Control and Accounting		4	4
		Material Cost Control and Accounting		4	5
		Control and accounting for the cost of work		4	6
		Control and accounting for the cost of work		4	7
		Control and accounting for the cost of work		4	8
		Cost of Services Accounting		4	9
		Cost of Services Accounting		4	10
		Cost of Services Accounting		4	11
		Cost of Services Accounting		4	12
		Cost of Services Accounting		4	13
		Cost of Services Accounting		4	14
		Cost of Services Accounting		4	15

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**11. Course Evaluation**

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

**12. Learning and Teaching Resources**

Mohamed Ali Ahmed Al-Sidiyah, 1986 Cost Accounti - A Theoretical Study Applied Procedures, Dar Al-Kutub Directorate Printing and Publishing, University of Mosul	Required Textbooks. (Methodology, if any)
	Main References (Sources)



### Course Description Form

<b>1. Course Name: Corporate accounting</b>					
<b>2. Course Code: 1326 AD</b>					
<b>3. Semester / Year: First semester 2024/2025</b>					
<b>4. Description Preparation Date:2026</b>					
<b>5. Available Attendance Forms: The lecture is in-person</b>					
<b>6. Number of Credit Hours (Total) / Number of Units (Total): 4 hours per week</b>					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Waad Hussein Shlash					
Email: waad_shlash@uomosul.edu.iq					
<b>8. Course Objectives</b>					
Course Objectives: Understanding The Different Ty					
Of Partnerships And The Accounting Treatments					
Transactions That Occur Within These Companies,					
• .....					
• .....					
• .....					
<b>9. Teaching and Learning Strategies</b>					
Strategy					
<b>10. Course Structure</b>					
Week	Hours	Required Learning Outcomes	Unit Or Subject Name	Learning Method	Evaluation Method
First		The concept of companies, their typ and characteristics			
		Accounting treatment for capital formation in partnerships			

Third	Accounting treatment of partners' accounts in partnerships and related transactions			
Fourth	Financial statements in partnerships and the distribution of profits and losses among partners			
Fifth	Accounting treatment for increasing capital in partnership companies (partner joining by way of purchase)			
Sixth	Accounting treatment for increasing capital in partnership companies (partner joining by way of investment)			
Seventh	Accounting treatment for capital reduction in partnerships (partner withdrawal).			
Eighth	Accounting treatment for the liquidation of partnerships			
Ninth	Accounting treatment of capital formation in joint-stock companies.			
Tenth	Accounting treatment for receiving uncollected installments and handling payment shortfalls			
Eleventh	Financial statements in joint-stock companies and the distribution of profits and losses among the shareholders.			
Twelfth	Accounting treatment for bond issuance in joint-stock companies			

### 11. Course Evaluation

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

### 12. Learning and Teaching Resources

Required Textbooks (Curricular Books, If Any)	
Main References (Sources)	
Recommended Books And References (Scientific Journals, Reports ...)	
Electronic References, Websites	

أ.م.ع. زكريا  
رئيس اللجنة



د. أحمد محمد حسن  
رئيس اللجنة

Course description					
Instructor's Name	Dr. Ali Malallah Abdullah	Accounting Department		Stage	Third
	M. Taghreed Salem			course	second
Material	Unified Accounting System 1	Number of units	٢	Number of hours	٢

**:Objective**

To equip students with accounting skills specific to the application of the unified accounting system, which qualifies them to work in public companies and units that apply the unified accounting system.

**Course vocabulary**


Week	the topic
١	Accounting System Guide in accordance with International Accounting and Financial Reporting Standards
٢	Recognition and measurement of non-current assets :property, plant and equipment
٣	Purchasing assets from the local and international markets
٤	Construction of the asset by contractors
٥	Establishing the asset and equipping it through the self-financing and centralized financing unit.
٦	Gifts - Damaged and lost assets - Decline in asset value
٧	Intangible assets, non-current assets held for sale, and discontinued operations
٨	Journal entries for the use accounts (payroll and wages)
٩	Journal entries for accounts related to the use of goods and services, and expenditures
١٠	Investment properties
١١	Inventory
١٢	Specialized sectors (agriculture)
١٣	Specialized sectors (mineral resources)
١٤	Financial instruments, investments in affiliated companies, and joint arrangements
١٥	Final exam

**Sources:**

1. Unified accounting system. In accordance with International Financial Reporting Standards (IFRS) 2026, State Audit Bureau.

2. Mohammed Abu Nassar Jomaa Falah Hamida T. 20 24 "International Accounting and Financial Reporting Standards" Theoretical and Practical Aspects, University of Jordan, Amman, Jordan.

Course Lecturers

  
Taghreed Salem Al-Layliyah ,

  
Dr. Ali Malallah Abdullah

  
أ.د. زياد هاشم السقا  
Prof. Dr. Ziad Hashem Yahya Al-Saqab  
department head

### Course Description Form

1. Course Name:					
Tax Accounting					
2. Course Code:					
1328AD					
3. Semester / Year:					
First Course 2026-2025					
4. Description Preparation Date:					
10/2/2025					
5. Available Attendance Forms:					
: Actual Lectures					
6. Number of Credit Hours (Total) / Number of Units (Total)					
(15) weeks, 3 units. Total number of hours: 45 hours					
7. Course administrator's name (mention all, if more than one name)					
Name: intisar Abdul-Ridha abdullah					
Email: intsar-abdareda@uomosul.edu.iq					
8. Course Objectives					
Course Objectives		Tax accounting is a branch of accounting studies, and its main focus is determining taxable income. Tax is an important source of state revenue and contributes to financing part of its expenditures and reducing inequality.....			
9. Teaching and Learning Strategies					
Strategy		Discussion Method, project method			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Understanding Knowledge	The concept auditing its objectives and types	Daily exams Seminars and discussions

					On the topic of seminar
2	3		Understanding and Knowledge	<b>Generally Accepted Auditing Standards</b>	Daily exams Seminars and discussions On the topic of seminar
3	3		Understanding and Knowledge	<b>Errors and Fraud and Their Types</b>	Daily exams Seminars and discussions On the topic of seminar
4	3		Understanding and Knowledge	<b>Preliminary Procedures for Audit Process</b>	Daily exams Seminars and discussions On the topic of seminar
5	3		Understanding and Knowledge	<b>Auditor's Work Papers</b>	Daily exams Seminars and discussions On the topic of seminar
6	3		Understanding and Knowledge	<b>Audit Program: Case Studies</b>	Daily exams Seminars and discussions On the topic of seminar
7	3		Understanding and Knowledge	<b>Audit Evidence</b>	Daily exams Seminars and discussions On the topic of seminar
8	3		Understanding and Knowledge	<b>Factors Affecting Adequacy and Efficiency of Audit Evidence</b>	Daily exams Seminars and discussions On the topic of seminar
9	3		Understanding and Knowledge	<b>First Monthly Exam</b>	Daily exams Seminars and discussions On the topic of seminar
10	3		Understanding and Knowledge	<b>Auditor's Report</b>	Daily exams Seminars and discussions On the topic of seminar

11	3		Understanding and Knowledge	<b>Internal System</b>	<b>Cont</b>	Daily exams Seminars and discussions On the topic of seminar
12	3		Understanding and Knowledge	<b>Methods Examining Control System</b>		Daily exams Seminars and discussions On the topic of seminar
13	3		Understanding and Knowledge	<b>Internal Auditing</b>		Daily exams Seminars and discussions On the topic of seminar
14			Understanding and Knowledge	<b>Internal Standards Procedures</b>	<b>Audit</b>	Daily exams Seminars and discussions On the topic of seminar
15			Understanding and Knowledge	<b>Auditing in Artificial Intelligence Environment</b>		Daily exams Seminars and discussions On the topic of seminar

#### 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)	First month Exam
Main references (sources)	Ssecond month Exam
Recommended books and references (scientific journals, reports...)	Homework
Electronic References, Websites	

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### Course Description Form

1. Course Name:	
financial statement analysis	
2. Course Code:	
1329 م.ق.م	
3. Semester / Year:	
2025/2026	
4. Description Preparation Date:	
2025	
5. Available Attendance Forms:	
Attendance in classrooms	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Three hours/three units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Haetham Hashim Kasem Alkhaffaf Email: <a href="mailto:haitham_alkhafaf@uomosul.edu.iq">haitham_alkhafaf@uomosul.edu.iq</a>  Dr. AbdAllah Zaid Alkazaz	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> <li>1- Discussing the most important topics of the subject in b its theoretical and practical aspects.</li> <li>2 - Giving the student a theoretical scientific background in the subjects of the subject that qualifies him to adopt it as a basis for the applied aspect and its analyses, and strengthening the theoretical aspect with an applied aspect that consolidates the academic foundation in practice.</li> <li>3 - Enabling the student to obtain reasonable limits that enable him to practice the accounting profession in a specialty upon graduation and work</li> </ol>
9. Teaching and Learning Strategies	
Strategy	The lecture method, the method of discussion and dialogues, t

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

10. Course Structure

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

11. Course Evaluation

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

### 12. Learning and Teaching Resources

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



رئيس قسم المحاسبة

أ.و. زياد



مدرس المادة

د. هيثم هاشم الحناص

### Course Description Form

<b>1. Course Name: Advanced financial accounting</b>					
<b>2. Course Code: 2331 AD</b>					
<b>3. Semester / Year: Second semester 2024/2025</b>					
<b>4. Description Preparation Date:2026</b>					
<b>5. Available Attendance Forms: The lecture is in-person</b>					
<b>6. Number of Credit Hours (Total) / Number of Units (Total): 4 hours per week</b>					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Waad Hussein Shlash					
Email: waad_shlash@uomosul.edu.iq					
<b>8. Course Objectives</b>					
Course Objectives: Understanding the different type					
Joint-stock companies, the accounting treatments					
transactions within these companies, mergers betw					
companies, and accounting treatment methods					
companies with departments and branches.					
<b>9. Teaching and Learning Strategies</b>					
Strategy					
<b>10. Course Structure</b>					
Week	Hours	Required Learning Outcomes	Unit Or Subject Name	Learning Method	Evaluation Method
First		Nature and structure of a joint-stoc company			

		Capital formation in joint-stock companies			
Third		Capital concepts in joint-stock companies			
Fourth		Accounting treatment of capital formation in joint-stock companies			
Fifth		Paying the share value in installments			
Sixth		Late payment of installments			
Seventh		Second issue of unissued shares			
Eighth		Capital change in joint-stock companies			
Ninth		Distribution of profits and losses in joint-stock companies			
Tenth		Accounting treatment of profit and loss distributions in joint-stock companies			
Eleventh		Accounting in holding and subsidiary companies			
Twelfth		Methods of accounting for investment income			
Thirteenth		Accounting treatments for accounts for investment income			

#### 11. Course Evaluation

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

#### 12. Learning and Teaching Resources

Required Textbooks (Curricular Books, If Any)	
Main References (Sources)	
Recommended Books And References (Scientific Journals, Reports...)	
Electronic References, Websites	



أ.د. زيد السيد  
رئيس القسم

  
د. هuda السيد



Course description					
Instructor's Name	Dr. Ali Malallah Abdullah	Accounting Department		Stage	Third
	M. Taghreed Salem			course	second
Material	Unified Accounting System 2	Number of units	۳	Number of hours	4

:Objective:

To equip students with accounting skills specific to the application of the unified accounting system, which qualifies them to work in public companies and units that apply the unified accounting system.

#### Course vocabulary


Week	the topic
1	Applying International Financial Reporting Standards for the first time
2	Revenue from contracts with clients - Other revenue
3	Income taxes - Lease agreements
4	Employee benefits, borrowing costs
5	Contracting activity, grants and government aid
6	Accounting treatment of debtors and creditors of non-current activity advances - prepaid and accrued expenses and revenues
7	Fair Value Measurement - Operating Segments
8	Changes in foreign exchange rates
9	Provisions, contingent liabilities, and contingent assets
10	Sub accounting estimates, and error sequent events, accounting policies, changes in s
11	Presentation and disclosure requirements in financial statements
12	Financial statements
13	Analytical findings
14	Document and accounting collection
15	Final exam

: Sources

١. Unified accounting system. In accordance with International Financial Reporting Standards (IFRS) 2026, State Audit Bureau.

٢. Mohammed Abu Nassar Jomaa Falah Hamida T. 20 24 "International Accounting and Financial Reporting Standards" Theoretical and Practical Aspects, University of Jordan, Amman, Jordan.

Course Lecturers

  
Taghreed Salem Al-Layliyah ,

  
Dr. Ali Malallah Abdullah

  
Prof. Dr. Ziad Hashem Yahya Al-Saqab

department head

**University of Mosul**  
**Faculty of Business and Economics**  
**Accounting Department**

**Course Description Form**

1. Course Name	
Cost Accounting 2	
2. Course Code	
2334 m2	
3. Semester/ Year	
Second Course / Third Stage 2025/2026	
4. Date this description was prepared	
1/2/ 2026	
5. Available Forms of Attendance	
Presence only	
6. Number of Hours (Total) / Number of Credits (Total)	
180 hours per course, 4 weekly units	
7. Course administrator name (if more than one name mentioned)	
Name: Prof. Dr. Rabab Adnan Shehab <span style="float: right;">Ema</span>	
<u><a href="mailto:rabab_adnan@uomosul.edu.iq">rabab_adnan@uomosul.edu.iq</a></u>	
Eng . Taha Aliwi Nasser <span style="float: right;">taha_alywi@uomosul.edu</span>	
8. Course Objectives	
<ul style="list-style-type: none"> <li>Introduce students to cost systems that suit different industrial sectors</li> </ul> <p>According to the nature of industry it applies and the nature of products Applications Systems</p> <p>Costs in Industrial Sectors</p>	Course Objectives

et

- Consolidating the scientific foundations of the application of cost systems (order cost system) Productivity and the system of cost of the production stages) among students.
- Enable the student to solve managerial applied problems of cost systems.
- Enable the student to understand the cost of services and how to achieve control On him.

#### 9. Teaching and Learning Strategies

1- Education Strategy Collaborative Concept Planning. 2- Brainstorming Education Strategy. 3- Education Strategy Observation Series	Strategy
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#### 10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
- Assigning duties. - Discussions during the lecture. - Monthly and daily exams and the end of the course exam .	- Explanation of the theoretical scientific material - Giving practical applications and exercises to clarify the theoretical aspect of the material	Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs / Methods of Determining and Aggregating Costs /	- Inform students about the nature of cost accounting in the industrial sector. - Providing students with skills in practical applications	4	1
				4	2
				4	3
				4	4
				4	5
				4	6
				4	7
				4	8
				4	9
				4	10
				4	11
				4	12
				4	13
				4	14

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11. Course Evaluation	
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports, distributed with 40 marks of pursuit and 60 marks of the final exam.	
12. Learning and Teaching Resources	
Mohamed Ali Ahmed Al-Sidiyah, 19 Cost Accounting - A Theoretical Study and applied procedures, Dar Al-Kut Directorate for Printing and Publishing University of Mosul	Required Textbooks (Methodology, if any)
Horngreen et al., "Cost Accounting: An Administrative Approach", translated by Qassim University, Publisher: Dar Al-Marrikh, Riyadh, 1424 A.H., 2003 A.D. Cost Accounting, Nassif Jassim A Jubouri, and Abdul Khalaf Al- Janabi, University of Baghdad, 2022	Main References (Sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

د. دربارہ علیہ

د. فہد علیہ



### Course Description Form

1. Course Name: audit and control
2. Course Code: 2335.MQR
3. Semester / Year: of the second course 2026-2025
4. Description Preparation Date: 30-5-2026
5. Available Attendance Forms: for actual lectures
6. Number of Credit Hours (Total) / Number of Units (Total) 15 hours per week
7. Course administrator's name (mention all, if more than one name) Name: intesar abd alreda abdall Email: <a href="mailto:intesar-abdalreda@uomosul.edu.iq">intesar-abdalreda@uomosul.edu.iq</a> Name:Ameer hazem Abdulruhman Email: <a href="mailto:amer_hazem@uomosul.edu.iq">amer_hazem@uomosul.edu.iq</a>
8. Course Objectives
<p><b>Course Objectives</b> disagreement article af</p> <ul style="list-style-type: none"><li>• auditing science and profession have to ..... • perspectives like accounting and both ha ..... • developed with the great development that h ..... acompanied the facilities of like in all its fie ..... regardless of the nature of their activities wheth ..... agricultural commercial service or industrial t ..... main goal of audititing is to verify the accuracy ..... the accounting date recorded in the books a ..... obtain in my opinin ali isneutral</li></ul>
9. Teaching and Learning Strategies

Strategy

Transfer method project method

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	3	Understand and knowledge	The concept of auditing objectives and types	Explanation clarification	
Second	3	Understand and knowledge	Generally Accepted Audit Standards	Explanation clarification	
Third	3	Understand and knowledge	Errors and Fraud and Types	Explanation clarification	
Fourth	3	Understand and knowledge	Preliminary Procedures the Audit Process	Explanation clarification	
Fifth	3	Understand and knowledge	Auditor's Working Paper	Explanation clarification	
Sixth	3	Understand and knowledge	Audit Program: Case Study	Explanation clarification	
Seventh	3	Understand and knowledge	Audit Evidence	Explanation clarification	
Eighth	3	Understand and knowledge	Factors Affecting Adequacy and Efficiency Audit Evidence	Explanation clarification	
Ninth	3	Understand and knowledge	First Monthly Exam	Explanation clarification	
Tenth	3	Understand and knowledge	Auditor's Report	Explanation clarification	
Eleventh	3	Understand and knowledge	Internal Control System	Explanation clarification	
Twelfth	3	Understand and knowledge	Methods for Examining Control System	Explanation clarification	
Thirteen	3	Understand and knowledge	Internal Auditing	Explanation clarification	
Fourteen	3	Understand	Internal Auditing Standards	Explanation	

		and knowledge	and Procedures	clarification	
Fifteenth	3	Understand and knowledge	Auditing in an Artif Intelligence Environment	Explanation clarification	

### 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

First month exam  
 Second month exam-  
 reports  
 presence  
 stive from 40  
 Final exam out of 60

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Book on the principles of Auditing and internal con abdul razzaq muhammad othman 1999
Main references (sources)	Book of modern trends in Auditing and control Kar Al -johar et al . 2017
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

  
 انوار عبدالرحمن

  
 د. م. امير محمد حبيب

  
 ا.د. زيد هاشم السعيد



### Course Description Form

1. Course Name:	
Advanced Cost Accounting 1	
2. Course Code:	
1237 م	
3. Semester / Year:	
First Semester 2025-2026	
4. Description Preparation Date:	
1/9/2025	
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: <a href="mailto:Mothona_faleh@uomosul.edu.iq">Mothona_faleh@uomosul.edu.iq</a>
Name: Dr.Khalis H.Nasser	Email: <a href="mailto:alnaser71@uomosul.edu.iq">alnaser71@uomosul.edu.iq</a>
Name: Zinah F. Mohammed	Email: <a href="mailto:zena_fathi@uomosul.edu.iq">zena_fathi@uomosul.edu.iq</a>
8. Course Objectives	
<b>Course Objectives</b>	<p><b>The program aims to equip students with the knowledge and skills necessary to understand, analyze, and apply advanced cost accounting methods through:</b></p> <ul style="list-style-type: none"> <li>• Introducing students to advanced cost accounting methods and the use of advanced tools and analysis such as budgeting and standard costing, activity-based costing, and just-in-time production systems.</li> <li>• Enhancing communication skills, both written and oral, to present and analyze financial results.</li> <li>• Developing critical thinking skills: to analyze cost data and make decisions.</li> <li>• Strengthening analytical skills: to solve operational cost problems and improve operational efficiency.</li> </ul>
9. Teaching and Learning Strategies	
<b>Strategy</b>	<p><b>Auditory Learning Strategies:</b>                      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"> <li>• Group Discussions</li> <li>• Presentations.</li> </ul>

- Lectures;

#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 <sup>st</sup>	4	cognitive and skill-based domain	Static budget	Lecture	Oral and Written Assessments
2 <sup>nd</sup>	4	cognitive and skill-based domain	Flexible budget	Lecture	Oral and Written Assessments
3 <sup>rd</sup>	4	cognitive and skill-based domain	Flexible budget	Lecture	Oral and Written Assessments
4 <sup>th</sup>	4	cognitive and skill-based domain	Standard costing : - Introduction to costs accumulations method - Development of standard cost system - Considerations in establishing standard	Lecture	Oral and Written Assessments
5 <sup>th</sup>	4	cognitive and skill-based domain	Standard costing : - setting standard for direct materials - setting standard for direct labor	Lecture	Oral and Written Assessments



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

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13 <sup>th</sup>	4	cognitive and skill-based domain	Standard costing incorporating with process costing	Lecture	Oral and Written Assessments
14 <sup>th</sup>	4	cognitive and skill-based domain	Accounting procedures for disposition of variances	Lecture	Oral and Written Assessments
15 <sup>th</sup>	4	cognitive and skill-based domain	Exercises and practices for accounting procedure of standard costing	Lecture	Oral and Written Assessments

#### 11. Course Evaluation

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

#### 12. Learning and Teaching Resources

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

Lecturer  
Dr. F. Mohamed

Lecturer  
Dr. Mohamed F. Badar

Lecturer  
Dr. Khalid H. Younis

Head of Dept.  
Dr. Zeyad H. Yahya



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### Course Description Form

1. Course Name:	
Specialized Accounting Systems / First Course ✓	
2. Course Code:	
م خص 1438	
3. Semester / Year:	
Stage Four 2025-2026	
4. Description Preparation Date:	
1-9-2025	
5. Available Attendance Forms:	
My attendance, class room	
6. Number of Credit Hours (Total) / Number of Units (Total)	
120 hours / 4 units	
7. Course administrator's name (mention all, if more than one name)	
Name:	Email:
Dr. Shaymaa Mohammed Sameer	<a href="mailto:shaymaa.sameer@uomosul.edu.iq">shaymaa.sameer@uomosul.edu.iq</a>
Dr. Manal Naji Saleh	<a href="mailto:manal.nagy@uomosul.edu.iq">manal.nagy@uomosul.edu.iq</a>
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"><li>• Providing students with basic skills in dealing with account problems related to operations related to agricultural activity.</li><li>• Providing students with basic skills in dealing with account problems related to operations related to hotel activity.</li></ul>
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"><li>• Teaching and learning methods: lecture, use of the projector screen</li><li>• Thinking skills:<ol style="list-style-type: none"><li>1. Thinking and comprehension skills.</li><li>2. Descriptive and memorization skills.</li><li>3. Comparison and information presentation skills</li></ol></li><li>• Practical applied skills: Teaching students to deal with accounting problems, methods of employing accounting data, and methods of presenting and organizing them in accordance with the special regulations for agricultural activity and hotel accounting, as well as professional standards and practices to achieve learning objectives, including classroom and extracurricular activities to achieve the learning outcomes of the academic program</li></ul>

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### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	4	Teaching student accounting and equipping them with scientific and practical skills.	Accounting and nature of activity agricultural	Lecture	Daily preparation and oral and written tests
the second	4	=	Characteristics of agricultural activity	Lecture	Daily preparation and oral and written tests
the third	4	=	The difference between accounting Agricultural and Financial Accounting	Lecture	Daily preparation and oral and written tests
Fourth	4	=	Agricultural/cash leasing methods	Lecture	Daily preparation and oral and written tests
Fifth	4	=	In-kind rental method	Lecture	Daily preparation and oral and written tests
Sixth			<b>Midterm exam</b>		
Seventh	4	=	Methods for tabulating the of agricultural costs and revenues	Lecture	Daily preparation and oral and written tests
The eighth	4	=	Crop accounts agricultural	Lecture	Daily preparation and oral and written tests
Ninth	4	=	Orchard and Fruit Garden Accounts		
tenth	4	=	Cattle accounts for breeding, fattening, and working	Lecture	Daily preparation and oral and written tests
eleventh	4	=	Final accounts in agricultural units	Lecture	Daily preparation and oral and written tests
twelfth	4	=	Characteristics and Objectives of the Hotel Accounting System	Lecture	Daily preparation and oral and written tests
thirteenth	4	=	Revenue and expense statements for each hotel department	Lecture	Daily preparation and oral and written tests


fourteenth	4	=	Payroll and Wage Accounting in Hotels	Lecture	Daily preparation and written tests
fifteenth	4	=	Trial Balance, Income Statement, and Budget in Hotels	Lecture	Daily preparation and written tests


### 11. Course Evaluation

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, weekly, oral and monthly exams, including the subject matter and reports, etc.

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Specialized accounting systems Dr. Thaeer Al-Ghaban, Dr. Faiza Ghaban 2019
Main references (sources)	Accounting in Hotel Establishment Dr. Mahmoud Mahmoud Al-Sejai
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	<a href="https://www.researchgate.net/publication/333747087_altaer_alghaban_faiza_alghaban_sPECIALIZED_ACCOUNTING_SYSTEM">https://www.researchgate.net/publication/333747087_altaer_alghaban_faiza_alghaban_sPECIALIZED_ACCOUNTING_SYSTEM</a>

  
أ.د. ثائر الغبان

  
د. فايزة الغبان

  
د. محمود محمود السجعي



### Course Description Form

1. Course Name:	
International auditing standards	
2. Course Code:	
3. Semester / Year:	
2025/2026	
4. Description Preparation Date:	
1/ 9/ 2025	
5. Available Attendance Forms:	
Mandatory attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Arsalan Ibrahim Abdulkarem	
Email: : <a href="mailto:arsalan_ibrahem@uomosul.edu.iq">arsalan_ibrahem@uomosul.edu.iq</a>	
Assistant's name:	
8. Course Objectives	
Course Objectives It aims to provide students:	With concepts about international and local auditing standards International and local bodies that issue these standards The importance of adhering to international and local auditing

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standards for economic units and regulatory bodies

### 9. Teaching and Learning Strategies

<b>Strategy</b>	Education through interactive lectures with students and asking questions, answers, assignments, and study assignments
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### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		An introductory		
2	2		introduction to		
3	2		International		
4	2		Standards on		
5	2		Auditing /		
6	2		Introductory		
7	2		matters from		
8	2		Standards 100-		
9	2		199		
10	2		Responsibilities		
11	2		standards from		
12	2		200 – 299		
13	2		Responsibilities		
14	2		standards from		
15	2		200 – 299		

			Layout from standard 300 - 399		
			Internal control from 400 – 499		
			Evidence from 500 – 599		
			Evidence from 500 – 599		
			Evidence from 500 – 599		
			Auditing Standard 1009		
			Computer- Assisted Auditing Methods		
			Auditing Standards 700 and 705		
			Auditing Standard 800		
			Internal audit standards		
			Internal audit standards		

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			Iraqi audit evidence		
			Iraqi audit evidence		


### 11. Course Evaluation


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

Final exam 60%

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	There is no prescribed textbook
Main references (sources)	International auditing standards Internal audit standards Iraqi audit evidence
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

  
Dr. Arsalan Ibraheem Abdulkareem  
Lecturer

  
Dr. Ziyad Hashem  
Head of Department



### Course Description Form

<b>1. Course Name:</b>	
Managerial Accounting 1	
<b>2. Course Code:</b>	
1440 م.ا.د	
<b>3. Semester / Year:</b>	
2025/2026	
<b>4. Description Preparation Date:</b>	
1/9/2025	
<b>5. Available Attendance Forms:</b>	
Compulsory	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
4 hours	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: 1- Dr. Ali Hazim Alyamoor      Email: <a href="mailto:ali.alyamoor@uomosul.edu.iq">ali.alyamoor@uomosul.edu.iq</a> 2- Dr. Salim Khaleel Khalid <a href="mailto:salim.khaleel@uomosul.edu.iq">salim.khaleel@uomosul.edu.iq</a>	
<b>8. Course Objectives</b>	
Course Objectives	The course aims to teach the student use management accounting methods & will provide useful information in the areas of rationalizing various administrative decision-making
<b>9. Teaching and Learning Strategies</b>	
Strategy	<ol style="list-style-type: none"><li>1. The lecture</li><li>2. Dialogue and interaction</li><li>3. Constructive criticism</li><li>4. Brainstorming</li><li>5. Knowledge maps</li></ol>

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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Describe Managerial Accounting Concepts and principles  Comparison of Financial and Managerial Accounting	Managerial Accounting Concepts and principles	- lecture - Dialogue and interaction	Cognitive assessment
2	4	Cost Terms, Concepts, and Classifications	General cost classification	- lecture - Dialogue interaction	Cognitive assessment
3	4	Cost behaves, Cost estimating and cost function	Describing Cost behaves, Cost estimating and a cost function	- lecture - Dialogue interaction	Cognitive assessment
4	4	The Analysis of Mixed Costs		-	
5	4	Problems and Practices on estimating the cost	Describing Cost behaves, Cost estimating and a cost function	- lecture - Constructive criticism - Brainstorming	
6	4	Cost Volume- profit (CVP) Analysis:	Prepare and interpret a cost volume-profit analysis (CVP)	- lecture - Dialogue interaction	Cognitive assessment
7	4	Problems and practices on Cost Volume- profit (CVP) Analysis	Prepare and interpret a cost volume-profit (CVP) analysis	- lecture - Constructive criticism - Brainstorming	Cognitive assessment
8	4	Problems and practices on Cost Volume- profit (CVP) Analysis	Prepare and interpret a cost volume-profit (CVP) analysis	- lecture - Constructive criticism - Brainstorming	Cognitive assessment
9	4	Cost Volume- profit (CVP) Analysis in the light of multiple products	Calculate break-even point in the light of multiple products	- lecture - Dialogue interaction	Cognitive assessment
10	4	Problems and practices on Cost Volume- profit (CVP) Analysis in the light of multiple products	Calculate break-even point in the light of multiple products	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
11	4	Relevant Costs for Decision Making	The use of differential analysis in decision making	- lecture - Dialogue interaction	Cognitive assessment
12	4	Relevant Costs for Decision Making	The use of differential analysis in decision making	- lecture - Dialogue interaction	Cognitive assessment

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13	4	Problem and practices on using deferential analysis in making decisions	The use of deferential analysis in decision making	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
14	4	Problem and practices on using deferential analysis in making decisions	The use of deferential analysis in decision making	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
15	4	Exam and review	review	- lecture	Skills assessment

### 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. Managerial Accounting, 10th Edition, Garrison, Ray H.; Libby, Theresa; Webb, Alan; Noreen, Eric W.; Brewer, Peter C.
Recommended books and references (scientific journals, reports...)	1. Managerial Accounting, 7th Edition, Hilton, Ronald W
Electronic References, Websites	



Assist-prof Dr. Salm Khalid



Assist-prof Dr. Ali Alyamoor

Head of Department

Prof Dr. Alaa Abdul Wahid



  
أ.د. زياد هاشم العبد

### Course Description Form

<b>1. Course Name:</b>	
International accounting	
<b>2. Course Code:</b>	
1441 م شو	
<b>3. Semester / Year:</b>	
Four – First Course 2025–2026	
<b>4. Description Preparation Date:</b>	
1-9-2025	
<b>5. Available Attendance Forms:</b>	
attendance, class room	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
2/ 30	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: abdulwahed ghazi Email: abdulwahed_ghazi@uomosul.edu.iq	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"><li>• Introduction to the fundamentals of international accounting.</li><li>• Understanding foreign currency transaction accounting and financial statement translation.</li><li>• Studying the impact of the international environment on accounting.</li></ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"><li>• Teaching and Learning Methods: Lecture</li><li>• Thinking Skills:<ol style="list-style-type: none"><li>1. Thinking and comprehension skills.</li><li>2. Descriptive and recall skills.</li><li>3. Comparison and information presentation skills.</li></ol></li><li>• Teaching students practical, applied skills for dealing with account problems and methods of utilizing accounting data, presenting it, and organizing it in accordance with the system, standards, and professional practices to achieve learning objectives, including classroom</li></ul>

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extracurricular activities to achieve learning outcomes for the academic program.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
	2		1. Introduction to International Accounting.  2. The Impact of Environmental Variables on Accounting.  3. Accounting Classifications and Financial Reporting Systems.  4. Globalization and Accounting.  5. International Accounting Education Standards.  6. Accounting for Changes in the General Price Level.  7. Accounting for Foreign Currency Transactions - Principles of Foreign Exchange.  Exam  8. Accounting for Foreign Currency Transactions - Foreign Currency Transactions.  9. Translation of Financial		

			Statements Prepared in Foreign Currency - Current/Non-Current Method.		
			10. Translation of Financial Statements Prepared in Foreign Currency - Cash/Non-Cash Method.		
			11. Translation of Financial Statements Prepared in Foreign Currency - Interim (Time) Method/Current Rate (Current Exchange Rate).		
			12. International Accounting Harmonization.		
			13. Hedge Accounting.		
			Exam		

### 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	www.iasb.org www.ifrs.org

د. زياد مكرم المنقلا  
د. زياد مكرم المنقلا



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*(Handwritten signature)*

### Course Description Form

<b>1. Course Name:</b>	
Methods and Ethics of Scientific Research	
<b>2. Course Code:</b>	
1442	
<b>3. Semester / Year:</b>	
First course/academic year 2025/2026	
<b>4. Description Preparation Date:</b>	
3/9/2025	
<b>5. Available Attendance Forms:</b>	
Actual attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(15) weeks, 2 units. Total number of hours: 30 hours	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Professor Dr. Alaa Abdul Wahid Email: alaa_abd_d@uomosul.edu.iq. Dr:Taha Ahmed Hassan Email: taha_ahmed@uomosul.edu.iq	
<b>8. Course Objectives</b>	
Course Objectives	Providing the student with educational skill the field of scientific research and everyth related to it.
<b>9. Teaching and Learning Strategies</b>	
Strategy	1- Introducing the student to the goals of science and the assumptions of the scientific method 2- Introducing the student to research methodology and scientific research methods 3- C. Introducing the student to the nature of research activity the conditions of scientific research, and the principles of scientific thinking 4- Assigning students to prepare seminars that include the ti of the research for the graduation research, along with t research methodology, including an introduction, proble

importance, goal, research hypotheses, as well as preparing research plan

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Science, the goals of science: objections to the general natural scientific method, human universals		Daily oral exam and discussion	Exam and discussion
2	2	Research methodology Why the benefits of learning scientific research methods Scientific conditions Principles of scientific thinking		=	=
3	2	Readiness of the researcher. Preparation of the researcher		=	=
4	2	Steps of the scientific method, research problem, sources for obtaining the problem, defining the problem, formulating the problem, criteria for formulating the problem, criteria for evaluating the research problem		=	=
5	2	Previous studies and research, collecting information, developing hypotheses, how to formulate hypotheses when to accept the			=

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		hypothesis, characteristics of a good hypothesis, the importance of using hypotheses, choosing the validity of hypotheses			
6	2	Accessing and disseminating results Tools (methods) of scientific research. Samples. Questionnaire. Interview. Observations. Tests		=	=
7	2	Exam		=	=
8	2	The method of presenting the research, the method of writing the research, the language of writing, the uses of grammar, the uses of punctuation		=	=
9	2	The method of presenting the research, the method of writing the research, the language of writing, the uses of grammar, the uses of punctuation		=	=
11	2	Documenting scientific research (style of writing references)		=	=
12	2	Statistical methods and use of computers		=	=
13	2	Research components (research structure)		=	=
14	2	Criteria for evaluating scientific research, criteria for evaluating the research topic		=	=

		evaluating the research method, and criteria defining the problem			
15	2	test			
<b>11. Course Evaluation</b>					
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					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (curricular books, if any)			Book of basics of scientific research in the human sciences (economic, administrative, accounting and financial) Mr. Abdul Aziz Mustafa Abdul Karim Professor Dr. Talal Mahmud Kadawi		
Main references (sources)					
Recommended books and references (scientific journals, reports...)			Sources from the Internet		
Electronic References, Websites					

أ. د. زياد هاشم السقا

أ. د. زياد هاشم السقا



أ. د. زياد هاشم السقا

### Course Description Form

1. Course Name:	
Advanced Cost Accounting 2	
2. Course Code:	
2444 م	
3. Semester / Year:	
2025-2026	
4. Description Preparation Date:	
1/9/2025	
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: <a href="mailto:Mothona_faleh@uomosul.edu.iq">Mothona_faleh@uomosul.edu.iq</a>
Name: Dr.Khalis H.Nasser	Email: <a href="mailto:alnaser71@uomosul.edu.iq">alnaser71@uomosul.edu.iq</a>
Name: Zinah F. Mohammed	Email: <a href="mailto:zena_fathi@uomosul.edu.iq">zena_fathi@uomosul.edu.iq</a>
8. Course Objectives	
Course Objectives	<p>The program aims to equip students with the knowledge and skills necessary to understand, analyze, and apply advanced cost accounting methods through:</p> <ul style="list-style-type: none"> <li>• Introducing students to advanced cost accounting methods and the use of advanced tools and analysis such as budgeting and standard costing, activity-based costing, and just-in-time production systems.</li> <li>• Enhancing communication skills, both written and oral, to present and analyze financial results.</li> <li>• Developing critical thinking skills; to analyze cost data and make decisions.</li> <li>• Strengthening analytical skills; to solve operational cost problems and improve operational efficiency.</li> </ul>
9. Teaching and Learning Strategies	
Strategy	<p><b>Auditory Learning Strategies:</b>                  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"> <li>• Group Discussions</li> <li>• Presentations.</li> </ul>

2/10/2025

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- Lectures:

#### 10. Course Structure

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

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

11. Course Evaluation

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

## 12. Learning and Teaching Resources

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

Lecturer

Zina F. Mohamed

Lecturer

Dr. Muthannaqfi Badar

Lecturer

Dr. Khalid H. Khatib

Head of Dept.

Dr. Zeyad H. Yahya



### Course Description Form

1. Course Name:	
Accounting Theory / Second Course	
2. Course Code:	
م ظر 2446	
3. Semester / Year:	
Stage Four-Second course 2026-2025	
4. Description Preparation Date:	
1-2-2026	
5. Available Attendance Forms:	
My attendance, class room	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours / 3 units	
7. Course administrator's name (mention all, if more than one name)	
Name:	Email:
Dr. AbdulWahid Ghazi	abdulwahed_ghazi@uomosul.edu.iq
Dr. Shaymaa Mohammed Sameer	shaymaa.sameer@uomosul.edu.iq
8. Course Objectives	
Course Objectives	Providing students with basic skills in dealing with problems Operational accounting Accounting understanding the conceptual framework Accounting theory, theoretical approaches, and foundations accounting measurement.
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"><li>• Teaching and learning methodsLecture</li><li>• skillsthinking:</li></ul> <ol style="list-style-type: none"><li>1.Thinking and comprehension skills.</li><li>2Descriptive and memory skills,</li><li>3Comparison and information presentation skills</li></ol> <ul style="list-style-type: none"><li>• Teaching students practical skills to deal with accounting problems and methods employment</li></ul> Accounting data and methods of presenting and organizing them in accordance with the system standards, and practices Professionalism to achieve

learning objectives including classroom extracurricular activities to achieve learning outcomes For the academic program.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
the first	3	Teaching students accounting as equipping them with scientific and practical skills.	History and development of accounting.	Lecture	Daily preparation and oral and written tests
the second	3	=	The nature and use of accounting The nature of accounting theory	Lecture	Daily preparation and oral and written tests
the third	3	=	The need to build an accounting theory.	Lecture	Daily preparation and oral and written tests
Fourth	3	=	Traditional approaches constructing accounting theory	Lecture	Daily preparation and oral and written tests
Fifth	3	=	The entrance of Authoritarianism to accounting theory	Lecture	Daily preparation and oral and written tests
Sixth	3	=	Conceptual framework of Accounting and Financial Reporting Objectives and Concepts.	Lecture	Daily preparation and oral and written tests
Seventh	3	=	Structure of accounting theory objectives Concepts assumptions	Lecture	Daily preparation and oral and written tests

The eighth	3	=	The structure of accounting theory - the principles accounting	Lecture	Daily preparation and written tests
Ninth	3	=	First semester exam		
tenth	3	=	The entrance My behavior To build accounting theory	Lecture	Daily preparation and written tests
eleventh	3	=	The entrance events To build accounting theory	Lecture	Daily preparation and written tests
twelfth	3	=	The entrance realistic To build accounting theory	Lecture	Daily preparation and written tests
thirteenth	3	=	Principles of account measurement: fair value	Lecture	Daily preparation and written tests
fourteenth	3	=	Accounting measurement alternatives Income determination models	Lecture	Daily preparation and written tests
fifteenth			Second semester exam		

**11. Course Evaluation**

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, weekly, oral and monthly exams, including the subject matter and reports, etc.

**12. Learning and Teaching Resources**

Required textbooks (curricular books, if any)	<b>Accounting Theory / Dr. Riyadh Al-Abdullah Reviewed by Dr. Talal Al-Jajawi</b>
Main references (sources)	<b>Accounting Theory / Ahmed Balqaw</b>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	


  
 Dr. Riyadh Al-Abdullah  
 Head of the Department of Accounting  
 Faculty of Business Administration  
 King Fahd University of Petroleum & Minerals  
 Dhahran, Saudi Arabia

**University of Mosul**  
**College of Management and Economics**  
**Accounting Department**  
**Course description template**

:Course name .1	
Accounting Information Systems / Fourth Year Accounting	
code Course .2	
<b>AD 2447</b>	
/ Year / Chapter .3	
academic yearthe semester of Second / Fourth stage 2025-2026	
: description was prepared Date this .4	
31/5/2026	
: forms of attendance Available .5	
Actual attendance	
(Number of study hours (total) / Number of units (total) .6	
hours 45 : units, total number of hours 3 , weeks (15)	
if there is more than one, please ) Name of the course coordinator .7 (mention it	
haitham_alkafaf.edu.iq Haitham Hashim .Dr :Name manal_uomosul.edu.iq :Dr. Manal Naji Saleh	
objectives Course .8	
To equip the student with educational skills in the field of accounting information systems and everything related to it	objectives Course
Teaching and learning strategies .9	
.Each topic was explained theoretically -1 answers, and discussion ,Opening the door for questions -2 between students and instructors, and attempting to conduct brainstorming sessions dents are optionally assigned to prepare reports on the -3 .course content	strategy

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Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily quiz or discussion	Theoretical lecture and discussion	Introduction to Information Systems	Introduction to Information Systems	3	.1
Daily quiz or discussion	Theoretical lecture and discussion	Information systems in economic units	Information systems in economic units	3	.2
Daily quiz or discussion	Theoretical lecture and discussion	The concept of hierarchical levels of systems	Understanding the hierarchical levels of systems	3	3
Daily quiz or discussion	Theoretical lecture and discussion	Accounting data and information and the relationship between them	Understanding and accounting data information and the relationship between them	3	4
Daily quiz or discussion	Theoretical lecture and discussion	Types of accounting information and their characteristics	Understanding the types of accounting information and their characteristics	3	.3
Daily quiz or discussion	Theoretical lecture and discussion	Project Overview	Project Overview	3	.4
Daily quiz or discussion	Theoretical lecture and discussion	processing Data cycle	Data processing cycle	3	.5
Daily quiz or discussion	Theoretical lecture and discussion	Systems development techniques and documentation tools	Systems development techniques and tools documentation	3	.6
Daily quiz or discussion	Theoretical lecture and discussion	Flowcharts	Flowcharts	3	.7

Daily quiz or discussion	Theoretical lecture and discussion	System flowchart	System flowchart	3	8
			exam		9
Daily quiz or discussion	Theoretical lecture and discussion	Revenue cycle	Revenue cycle	3	10
Daily quiz or discussion	Theoretical lecture and discussion	Risks and control procedures in the revenue cycle	Risks and control procedures in the revenue cycle	3	11
Daily quiz or discussion	Theoretical lecture and discussion	Expenditure cycle	Expenditure cycle	3	12
Daily quiz or discussion	Theoretical lecture and discussion	Risks and control procedures in the expenditure cycle	Risks and control procedures in the expenditure cycle	3	13
Daily quiz or discussion	Theoretical lecture and discussion	Chapter questions and answers	Chapter questions and answers	3	14
Daily quiz or discussion	Theoretical lecture and discussion		a test	3	15

Course evaluation .11

student, such as The grade out of 100 is distributed according to the tasks assigned to the .daily preparation, daily, oral, monthly, and written exams, reports, etc

Learning and teaching resources .12

Approved ministerial material .1	Used textbooks (methodology, if applicable)
	(Main references (sources
Other scientific research is communicated to students and is available on the internet	supporting books Recommended and references (scientific journals, (...reports

Handwritten signatures and notes in Arabic, including a stamp that says "Page 4 of 3".

Course Description Form

كورس

1. Course Name:  
Managerial Accounting 2

2. Course Code:  
1440

3. Semester / Year:  
2025/2026

4. Description Preparation Date:  
10/1/2026

5. Available Attendance Forms:  
Compulsory

6. Number of Credit Hours (Total) / Number of Units (Total)  
4 hours

7. Course administrator's name (mention all, if more than one name)  
Name: Dr. Ali Hazim Alyamoor Email: [ali.aliyamoor@uomosul.edu.iq](mailto:ali.aliyamoor@uomosul.edu.iq)  
2- Salim Khalid Khafel [salim.khafel@uomosul.edu.iq](mailto:salim.khafel@uomosul.edu.iq)

8. Course Objectives

<b>Course Objectives</b>	The course aims to teach the student use management accounting methods that will provide useful information in the areas of rationalizing various administrative decision-making
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9. Teaching and Learning Strategies

<b>Strategy</b>	<ol style="list-style-type: none"> <li>1. The lecture</li> <li>2. Dialogue and interaction</li> <li>3. Constructive criticism</li> <li>4. Brainstorming</li> <li>5. Knowledge maps</li> </ol>
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10. Course Structure

Week	Hour s	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Preparing the Budget: The Sales Budget, The production Budget, Inventory Purchases- The	. Explaining the Preparing of the Budget: The Sales Budget, The production Budget, Inventory	- lecture - Dialogue and interaction	Cognitive assessment

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		Direct Materials Budget	Purchases- The Direct Materials Budget		
2	4	Preparing the Master Budget: The Sales Budget, The production Budget, Purchases Budget- The Direct Materials Budget	Explaining the Preparing of the Master Budget: The Sales Budget, The production Budget, Purchases Budget- The Direct Materials Budget 3. Explaining the Direct Labor Budget, The Manufacturing Overhead Budget	- lecture - Dialogue interaction	Cognitive assessment
3	4	The Direct Labor Budget, The Manufacturing Overhead Budget The Ending Finished Goods Inventory Budget.	The Ending Finished Goods Inventory Budget.	- lecture - Dialogue interaction	Cognitive assessment
4	4	The Selling and Administrative Expense Budget.	4. Explaining the Selling and Administrative Expense Budget.	-	
5	4	The Cash Budget.	Explaining The Cash Budget.	- lecture - Constructive criticism - Brainstorming	
6	4	The Cash Budget.	5.Explaining the Cash Budget.	- lecture - Dialogue interaction	Cognitive assessment
7	4	The Budget Income Statement, The Budgeted Balance Sheet.	6. Explaining the Budget Income Statement, The Budgeted Balance Sheet.	- lecture - Constructive criticism - Brainstorming	Cognitive assessment
8	4	First exam.	7. Explaining Capital Budgeting - An Investment	- lecture - Constructive criticism - Brainstorming	Cognitive assessment

			Concept. Typical		
9	4	Capital Budgeting - An Investment Concept. Typical Capital Budgeting Decisions, Characteristics of Business Investments.	Capital Budgeting Decisions, Characteristics of Business Investments.	- lecture - Dialogue interaction	Cognitive assessment
10	4	Discounted Cash Flows- The Net Present Value Method. The Net Present Value Method illustrated, The Intern Rate-of- return Method.	8. Explaining Discounted Cash Flows- The Net Present Value Method.	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
11	4	Discounted Cash Flows- The Net Present Value Method The Net Present Value Method illustrated, The Intern Rate-of- return Method.	9. Explaining the Net Present Value Method illustrated, The Intern Rate-of- return Method.	- lecture - Dialogue interaction	Cognitive assessment
12	4	Other Approaches to Capital Budgeting Decisions, The payback Method, Accounting Rate-of-return Method.	10. Explaining Discounted Cash Flows- The Net Present Value Method	- lecture - Dialogue interaction	Cognitive assessment
13	4	Responsibility accounting.	The Net Present Value Method illustrated, The Intern Rate-of- return Method.	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
14	4	Responsibility accounting.	11. Explaining Other Approaches to Capital Budgeting Decisions, The payback Method, Accounting Rate-of-return Method.	- lecture - Constructive criticism - Brainstorming	Cognitive assessment Skills assessment
15	4	Second exam.	review.	- lecture	Skills assessment
<b>11. Course Evaluation</b>					
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					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (curricular books, if any)					

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Main references (sources)	1. Managerial Accounting, 10th Edition, Garrison, Ray H.; Libby, Theresa; Webb, Alan; Noreen, Eric W.; Brewer, Peter C.
Recommended books and references (scientific journals, reports...)	1. Managerial Accounting, 7th Edition, Hilton, Ronald W
Electronic References, Websites	



Assist-prof Dr. Salim Khalid



Assist-prof Dr Ali Alyamoor

Head of Department

Prof Dr. Zyad Hashim Al-Saqa




أ.د. زياد هاشم الساقا