

Course Description Form

1. Course Name:	
Budgeting in Government Units	
2. Course Code:	
1054 موم و ح	
3. Semester / Year:	
2025-2026	
4. Description Preparation Date:	
1/9/2025	
5. Available Attendance Forms:	
Compulsory	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2	
7. Course administrator's name (mention all, if more than one name)	
Name: Assistant professor Dr. Ali Hazim Alyamoor	
Email: ali.alyamoor@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	develop students' scientific and practical skills related to the preparation and implementation of budgets in government agencies, and to understand the role these budgets play in the government business environment. It also aims to enhance students' ability to study certain types of budgets that can be relied upon in

	ernment units, in a way that enables them to develop their practical skills related to budget preparation and implementation.
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9. Teaching and Learning Strategies

Strategy	<p>The lecture</p> <p>2. Dialogue and interaction</p> <p>3. Constructive criticism</p> <p>4. Brainstorming</p> <p>5. Knowledge maps</p>
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	An introduction of budgets in government units	An introduction of budgets in government units	- lecture - Dialogue and interaction	Cognitive assessment
2	2	The Budget and Its Coverage	The Budget and Its Coverage	- lecture - Dialogue interaction	Cognitive assessment
3	2	Budget Methods and Practices	Budget Methods and Practices	- lecture - Dialogue interaction	Cognitive assessment
4	2	Budget Methods and Practices	Budget Methods and Practices	-	
5	2	Performance based Budgeting	Performance based Budgeting	- lecture - Constructive criticism - Brainstorming	
6	2	Performance based Budgeting	Performance based Budgeting	- lecture - Dialogue interaction	Cognitive assessment
7	2	Exam and Review	Test	- lecture - Constructive criticism - Brainstorming	Cognitive assessment
8	2	Accrual Accounting in the Public Sector: Lessons for	Accrual Accounting in the Public Sector:	- lecture - Constructive criticism	Cognitive assessment

		Developing Countries	Lessons for Developing Countries	- Brainstorming	
9	2	Accrual Accounting in the Public Sector: Lessons for Developing Countries	Accrual Accounting in the Public Sector: Lessons for Developing Countries	- lecture - Dialogue interaction	Cognitive assessment
10	2	Activity-Based Cost Management in the Public Sector	Activity-Based Cost Management in the Public Sector	- lecture - Constructive criticism - Brainstorming	Cognitive assessment skills assessment
11	2	Activity-Based Cost Management in the Public Sector	Activity-Based Cost Management in the Public Sector	- lecture - Dialogue interaction	Cognitive assessment
12	2	Budget Preparation and Approval	Budget Preparation and Approval	- lecture - Dialogue interaction	Cognitive assessment
13	2	Budget Execution	Budget Execution	- lecture - Constructive criticism - Brainstorming	Cognitive assessment skills assessment
14	2	Capital Budgets:	Capital Budgets:	- lecture - Constructive criticism - Brainstorming	Cognitive assessment skills assessment
15	2	Exam and review	Test	- 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) ah, A. ed., 2007. Budgeting and dgetary institutions. World bank

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


Dr. Rabab Adnan Shhab


Assist-prof Dr Ali Alyamoor


اد هاشم السقا
Head of Department
Prof Dr. Zyad Hashim Alsqa



Government Higher Diploma and Budgets	Program:
the first	The course:
Government accounting	The name of the material in Arabic:
Government Accounting	The name of the subject in English:
Dr. Manal Naji Saleh	Name of the subject teacher:
teacher	The academic title of the subject teacher
Dr. Huda Salem Hussein	Name of the subject teacher:
teacher	The academic title of the subject teacher:
English	Language of instruction:
Discussing the most important topics of the subject from both theoretical and practical perspectives . 2. Providing the student with a theoretical scientific background in the subject matter, enabling them to use it as a foundation for the practical application and its analyses, and strengthening the theoretical aspect with a practical component that reinforces the academic foundation in practical application . 3. Enabling the student to obtain reasonable qualifications that will allow them to practice accounting in this specialization after graduation and employment.	Course objective:
2	Number of units of the material

Sources:

1. Government Accounting / Bushra Najm Al-Mashhadani

Week	the address
the first	The first lecture is an introduction to the subject, covering the curriculum and explaining the vocabulary
the second	General framework for government accounting
the third	The state's general budget (problems of implementing the general budget law)
Fourth	The accounting principles adopted in determining the balances of the income and financial position measurement accounts
Fifth	Government Financial Reporting
Sixth	Government accounting organization methods in Iraq
Seventh	Public sector governance
Eighth	a test
Ninth	Government grants and aid
tenth	Modern trends in public finance oversight
eleventh	Accounting information systems in government units
twelfth	Accounting for government tenders
thirteenth	Government financial statistics
fourteenth	Accounting treatments using the Government Finance Statistics Manual
fifteenth	a test

2. Government Accounting / Muhammad Ahmad Mukhtar

3. Fundamentals of Government Accounting / Asaad Wahab

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أ.د. زياد هاشم السقا
رئيس قسم المحاسبة
أ. د. زياد هاشم السقا

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أ.د. زياد هاشم السقا

مدرس المادة
د. منال ناجي صالح



د. هدى سالم

Course Description Form

13.	Course Name:	Auditing of government units
14.	Course Code:	
15.	Semester / Year:	2025/2026
16.	Description Preparation Date:	5/ 2029/ 1
17.	Available Attendance Forms:	Mandatory attendance
18.	Number of Credit Hours (Total) / Number of Units (Total)	30 Hours
19.	Course administrator's name (mention all, if more than one name)	Name: Dr. Arsalan Ibrahim Email: arsalan_ibrahem@uomosul.edu.iq Name: Dr. Shaymaa Mohammed Sameer: shaymaa.sameer@uomosul.edu.iq
20.	Course Objectives	

Course Objectives	<p>The course aims to study and define the concepts of government auditing in terms of definition, importance, types, objectives and standards, as well as studying the risks associated with it, leading to the effects of the modern environment, represented by the technological and economic environment, on auditing in government units.</p>
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21. Teaching and Learning Strategies

Strategy	<p>Education through interactive lectures with students and asking questions, answers, assignments, and assignments</p>
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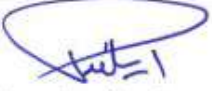

22. Course Structure


Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		1. Introduction to government auditing		
2	3		2. Government financial audit 3. Performance auditing in		

3	3		government (economic) units		
4	3		4. Performance auditing in government units (efficiency)		
5	3		5. Performance auditing in government units (effectiveness)		
6	3		6. Compliance audit		
7	3		7. First semester exam		
8	3		8. Risks of auditing government units		
9	3		9. Standards related to government auditing – ANTOSAI standards		
10	3		10. Standards related to government auditing – IFAC standards		
11	3		11. Standards related to government auditing – GASO standards		
12	3		12. Modern trends in government auditing		
13	3		13. The impact of digital transformation on auditing government units		
14	3		14. e-government		
15	3		15. Second semester exam		

23. Course Evaluation					
Semester exams 30%					
Final exam 70%					
24. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			There is no prescribed textbook		
Main references (sources)			<p>1. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014</p> <p>Main references (sources) 1. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014.</p> <p>2. Accounting Information Systems, written by (Marshall Romney - Paul J. Steinbart), Arabized by Dr. Qasim Ibrahim Al-Husseini</p> <p>Recommended supporting books and references (scientific journals, Accounting Information Systems by (Marshall Romney & Paul reports...)</p> <p>3. Accounting Information System, Dr. Ziad Al-Saqqa 2021.</p> <p>Accredited foreign sources:</p> <p>1. John Stinbart)</p>		

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


Dr. Arsalan Ibraheem

Dr. Shaima Mohamed


Professor Dr. Ziyad Hashem yahya
Head of department



Course Description Form

1. Course Name:	
Government Finance Statistics/ Diploma Program	
2. Course Code:	
2075 A IA	
3. Semester / Year:	
6-2025Second course/202	
4. Description Preparation Date:	
510/2/202	
5. Available Attendance Forms:	
Attendance is according to the lecture	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(15) weeks, 2 units. Total number of hours: 30 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Ass.Prof.Dr. kubraa mohamed tahir. Email kubraa_mohamed@uomosul.edu.iq Email: taha_ahmed@uomosul.edu.iq N Name: Ass.Prof.Dr. Taha Ahmed Ardiny	
8. Course Objectives	
Course Objectives	• To equip the student with the scientific and practical skills in how to prepare government financial statistics
9. Teaching and Learning Strategies	
Strategy	Providing the student with Educational skills in the field of Government Finance Statistics and everything related to it.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Introductory overview of the Government Finance Statistics system	smart board	Daily exams Seminars and discussions the topic of the seminar
2	2		Institutional units and sectors	smart board	Daily exams Seminars and discussions the topic of the seminar
3	2		Economic flows, balance sheet positions, and accounting rules	smart board	Daily exams Seminars and discussions the topic of the seminar
4	2		Analytical framework (financial statements)	smart board	Daily exams Seminars and discussions the topic of the seminar
5	2		Revenues and their classification according to the Government Financial Statistics system	smart board	Daily exams Seminars and discussions the topic of the seminar
6	2		Expenditures and their	smart board	Daily exams

			classification according to the Government Financial Statistics system		Seminars and discussions the topic of the seminar
7	2		The balance sheet and its components according to the Government Financial Statistics system	smart board	Daily exams Seminars and discussions the topic of the seminar
8	2		Transactions in non-financial assets according to the Government Financial Statistics System	smart board	Daily exams Seminars and discussions the topic of the seminar
9	2		Transactions in financial assets and liabilities according to the Government Financial Statistics System	smart board	Daily exams Seminars and discussions the topic of the seminar
10	2		Exam	smart board	Daily exams Seminars and discussions the topic of the seminar
11	2		Other economic flows according to the Government Finance Statistics (GFS) system	smart board	Daily exams Seminars and discussions the topic of the seminar
12	2		Government Finance Statistics and Sustainable	smart board	Daily exams Seminars and

			Development		discussions the topic of the seminar
13	2		Government Finance Statistics and International Public Sector Accounting Standards (IPSAS)	smart board	Daily exams Seminars and discussions the topic of the seminar
14			Government Finance Statistics and International Public Sector Accounting Standards (IPSAS)	smart board	Daily exams Seminars and discussions the topic of the seminar
15			Government Finance Statistics Classifications	smart board	Daily exams Seminars and discussions the topic of the 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

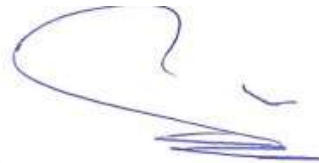
12. Learning and Teaching Resources

quired textbooks (curricular books, if any)	
Main references (sources)	- Government finance statistics manual 2014. – Washington, D.C. : International Monetary. Includes bibliographical references and index. ISBN: 978-1-49834-376-3
	3. Finance, Public – Statistics – Handbooks, manuals,

	<p>etc. I. International Monetary Fund.</p> <p>ISBN: 978-1-49834-376-3 (English paper)</p> <p>978-1-4843-8355-1 (Arabic paper)</p>
Recommended books and references (scientific journals, reports...)	books and other scientific research are available on the Internet
Electronic References, Websites	



Ass.Prof.Dr. kubraa mohamed tahir



Ass.Prof.Dr. Taha Ahmed Ardiny



أ.د. طارق محمد

Diploma in Governmental Accounting and Budgets	Program:	1
the second	The course:	2
محاسبة التكاليف في الوحدات الحكومية	The name of the material in Arabic:	3
Cost accounting in government units	The name of the subject in English:	4
Dr. Rabab Adnan Shehab	Name of the subject teacher:	5
Lecturer	The academic title of the subject teacher	6
Intisar Saber Noori	Name of the subject teacher:	7
assistant professor	The academic title of the subject teacher:	8
English	Language of instruction:	9
<p>The program aims to provide students with the knowledge and skills necessary to understand, analyze and apply cost accounting methods through</p> <p>Enhancing students' knowledge of cost accounting applications in government units, and the benefits achieved from their implementation in pricing policies, future planning, types of decisions made in government units, as well as performance control and evaluation.</p> <ul style="list-style-type: none"> • Enabling students to solve many practical problems related to cost accounting in government units. 	Course objective:	10
2	Number of units of the material	11
3	Number of hours per subject	12

13Course vocabulary

the address	Week
The general framework of cost accounting	1
General classifications of cost elements.	2
General framework for cost accounting in government units	3
Principles of cost accounting in government units	4
Performance monitoring in government units	5
Cost systems in government units	6
Cost theories in government units/hospitals	7
Cost theories in government units/hospitals	8
Methods of measuring cost in various government service units	9
Activity based costing in government units	10
Budgets in government units	11
Budgets in government units	12
Activity based budget in government units	13
Cost variance in government units	14
exam	15

Sources Approved:

1- ALTami , Khalid Gazi and others ,The Importance of Cost Accounting in Governmental Units and Its Role in Monitoring Their Performance,” *Journal of Administration and Economics*, 2012.

Abdullah, Ali Malallah ,2004, “Design of a Governmental Accounting Information System 2- for the North Al-Jazeera Irrigation Project,” Unpublished Master’s Thesis, College of Administration and Economics, University of Mosul.


Dr. Rabab Adnan Shehab
Lecturers
Intisar Saber Noori
Lecturers


Professor Dr. Zeyad Hashim Al-Saqqa

Head of Accounting Department

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

13. Course Name:	Scientific Research Ethics / Diploma in Governmental Accounting and Budgeting
14. Course Code:	1067
15. Semester / Year:	second course /2025-2026
16. Description Preparation Date:	1/1/2026
17. Available Attendance Forms:	In classroom
18. Number of Credit Hours (Total) / Number of Units (Total)	30 hours
19. Course administrator's name (mention all, if more than one name)	Name: Dr. Alaa Abdulwahid Dhannoon Email: alaa_abd_d@uomosul.edu.iq
20. Course Objectives	
Course Objectives	This course aims to introduce the student to the basics of scientific research, methods and sources for collecting data, in addition to learning about the formal aspects of scientific research, statistical aspects, scientific

honesty, citation and extraction.

21. Teaching and Learning Strategies

Strategy

1. Dialogue and interaction
2. Constructive criticism
3. Brainstorming
4. Knowledge maps

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Developing cognitive and applied skills	Scientific research: concept, characteristics and types	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Research Methodology	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Scientific research steps	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Research sections and main titles	lecture	Oral and written exams

5	2	Developing cognitive and applied skills	Data sources in scientific research	lecture	Oral and written exams
6	2	Developing cognitive and applied skills	Data collection methods	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Scientific research ethics	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	Samples and research community	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Midterm exam	lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Formal aspects of scientific research	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Statistical concepts and statistical analysis	lecture	Oral and written exams
12	2	Developing cognitive and applied skills	Variables and metrics	lecture	Oral and written exams
13	2	Developing cognitive and applied skills	Sources and methods of documenting them	lecture	Oral and written exams
14	2	Developing	Final	lecture	Oral and

		cognitive and applied skills	organization of the research		written exams
15	2	Developing cognitive and applied skills	Illustrative case	lecture	Oral and written exams
23. Course Evaluation					
Summer and daily preparation pass					
Semester/written exam: pass					
Final/written exam: pass					
24. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			1. Scientific research methods, written by Dr. Nabil Al-Najjar, Dr. Majid Al-Zoubi, Al-Hamid Printing and Publishing House, Amman, Jordan.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					



أ.د. الأرمي اللد

22
أ.د. زياد هاشم السقا

Course Description

University: Mosul Faculty: Business Administration and Economics Department:
Accounting

1. Course Name and Stage of Study	
International Public Sector Accounting Standards E - Higher Diploma in Government Accounting and Budgeting	
2. Course Code	
2052 مو ممدفع	
3. Semester/Year	
Second Semester / 2025-2026	
4. Date this description is prepared	
1 / 2 / 2026	
5. Available Forms of Attendance	
My presence in the classroom	
6. Number of study hours (total) / number of units (total)	
Two Hours/Two Units	
7. The name of the course administrator (if more than one name mentions) and the academic title	
Email: rafinazar@uomosul.edu.iq Name: Dr. Rafi Nizar Jamil Email: firasazizm@uomosul.edu.iq Name: Dr. Firas Aziz M. Jawad	
8. Course Objectives	
Course Objectives	The International Accounting Standards in the Public Sector course aims to provide students with theoretical and applied knowledge related to the conceptual framework and international standards adopted in government accounting, and to develop their abilities to prepare and present financial reports to public entities in accordance with solid

	international practices. The course also seeks to enable students to understand the foundations of the transition from the monetary system to the accrual system, and to understand the requirements for recognition, measurement, and disclosure of the elements of the financial statements in government units.
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9. Teaching and Learning Strategies

Strategy:	Face-to-face education in the classroom through lecture, dialogue, interaction, constructive criticism, brainstorming, and knowledge maps. Blended learning through lectures and sending assignments and assignments through the electronic classroom.
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10. Course Structure

The week	Watches	Required Learning Outcomes	Unit Name or Subject	Learning method	Evaluation Method
1	2		Conceptual Framework for International Public Sector Accounting Standards	Theoretical + Solved Examples and Exercises	Duties and Questions
2	2		Financial Report on a Cash Basis	Theoretical + Solved Examples and Exercises	Duties and Questions
3	2		Standard 1: Presentation of Financial Statements	Theoretical + Solved Examples and Exercises	Duties and Questions
4	2		Standard 2: Cash Flow Statements	Theoretical + Solved Examples and Exercises	Duties and Questions

				Exercises	
5	2		Standard 5: Effects of Foreign Exchange Rate Changes	Theoretical + Solved Examples and Exercises	Duties and Questions
6	2		Standard 9: Revenue from Exchange Transactions	Theoretical + Solved Examples and Exercises	Duties and Questions
7	2		Standard 11: Construction Contracts	Theoretical + Solved Examples and Exercises	Duties and Questions
8	2		Standard 22: Disclosure of Public Government Sector Information	Theoretical + Solved Examples and Exercises	Duties and Questions
9	2		First month exam		
10	2		Standard 23: Revenue from Non-Transactional Transactions	Theoretical + Solved Examples and Exercises	Duties and Questions
11	2		Standard 24: Presentation of Budget Information in Financial Statements	Theoretical + Solved Examples and Exercises	Duties and Questions
12	2		Standard 33: Adoption of the basis of accrual for the first time	Theoretical + Solved Examples and Exercises	Duties and Questions
13	2		Standard 43: Leases	Theoretical + Solved Examples and Exercises	Duties and Questions

14	2		Second Month Exam		
15	2		Final Semester Exam		

11. Course Evaluation and Grade Divisions	
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports... etc.	
12. Learning Resources and Teaching	
Required Textbooks (Methodology, if any)	
Main Reference(s)	International Public Sector Accounting Standards
Recommended books and references (scientific journals, reports...)	IPSAS Publications, 2025 Edition
References, Websites	https://www.ipsasb.org/
Curriculum Update Rate	


Dr. Firas Aziz, M. Jawad




Dr. A. F. N. Jameel


22
أ.د. زياد هاشم السقا


1. Program:	Diploma in Auditing and Accounts Review
2. Course	First Course
3. The name of the material in Arabic:	اساسيات التدقيق والرقابة المالية
4. The name of the subject in English:	The Basics of Auditing and Financial Control
5. Name of the subject teacher:	Dr. Shaymaa Mohammed Sameer
6. The academic title of the subject teacher	lecturer
7. Name of the subject teacher:	Dr. Arsalan Ibrahim
8. The academic title of the subject teacher:	lecturer
9. Language of instruction:	Arabic
10. Course objective:	Preparing students to assume their responsibilities as external or internal auditors, and to have the ability to evaluate financial systems and ensure compliance with accounting laws and standards.
11. Number of units of the material	2
12. Number of hours per subject	2

11. Course vocabulary	
Week no.	the address
1	Introduction to Auditing
2	Code of Ethical Conduct for the Auditing Profession
3	Planning the audit process
4	Auditing standards
5	Auditor responsibilities – Auditor independence
6	Internal audit and internal control
7	Assurance services
8	First semester exam
9	Sustainable performance audit
10	Governance and audit committees
11	Evidence – Quality of auditing
12	Audit risks – materiality – audit samples
13	Audit procedures (planning – execution), (testing and inspection – documentation)
14	Auditor's Report and Opinion
15	Financial Control (Concepts, Principles, and Standards)

Sources:

- . Auditing in Light of International Standards (Theory and Application), by Professor Ali 1 Abdulqader Al-Dhanibat, 2015.
- . Guidance Manual for Internal Audit Units, Federal Board of Supreme Audit, 2019.2
- . International Standards for Internal Auditing 20243


Professor Dr. Ziyad Hashem yahya
Head of department


د. سجاد محمد حيدر


د. احمد عبد الله



Diploma in Auditing and Review	Program: .1
The first	Course: .2
تحليل قوائم مالية	.3 اسم المادة باللغة العربية:
Financial Statement Analysis	Course Name in .4 English:
Dr. Huda Salem Hussein	Course Instructor's .5 Name:
Teacher	Scientific Title of .6 Subject Teacher
Dr. Manal Naji Saleh	Course Instructor's .7 Name:
Teacher	Scientific Title of the .8 Subject Teacher:
English	Language of .9 Instruction:
Discussing the most important topics of the subject from a theoretical and practical point of view. 2 – Giving the student a theoretical scientific background in the subject subjects that qualifies him to adopt them as a basis for the applied aspect and its analyses, and strengthening the theoretical aspect with an applied aspect that enhances the academic basis in practical application. 3	Course .10 Objective:

<p>- Enabling the student to obtain reasonable limits that enable him to practice the accounting profession in this specialization after graduation and work.</p>	
<p>2</p>	<p>Number of .11 Units Material</p>
<p>2</p>	<p>Number of Hours .10 Article</p>

Vocabulary .11	
Address	The week
Theoretical Framework of Financial Analysis	1
Stages of Financial Analysis	2
Conceptual Framework for Accounting and Financial Statements	3
Financial Analysis Tools	4
Funding sources and uses	5
Using Financial Ratios in Analysis	6
Cash Flow Statement Analysis	7
First exam	8
Financial position analysis	9

University of Mosul
College of Administration
and Economics
Department of Accounting



Course description - Postgraduate Studies - Diploma in Auditing and Accountancy- Academic Year 2025-2026

1. Program:	Diploma in Auditing and Accountancy
2. Course:	First Course
3. Course Name in Arabic:	معايير محاسبية دولية + ابلأغ مالي دولية
4. Course Name in English:	IFRS + International Accounting Standards
5. Name of the subject teacher:	Asst.Prof.Dr.rafi nazar jameel Dr.abdulrahman zuhair
6. Academic title of the subject teacher:	-
7. Language of instruction:	English
8. Course Objective:	Studying and understanding International Accounting Standards and International Financial Reporting Standards, as well as studying and understanding the latest developments and amendments to these standards and the bodies issuing them.
9.Number of Units for the Course	2
10. Number of Hours for the Course	2

Course vocabulary

Week	Title
1	Accounting as an Information System - An Overview with Reference to Accounting Standards
2	Introduction to International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP)
3	Issuers of International Accounting Standards
4	IAS 2: Inventories
5	IAS 8 : Accounting Policies, Changes in Accounting Estimates and

	Errors
6	IAS 10: Events After the Balance Sheet Date
7	IAS 38 Intangible Assets
8	Exam
9	IFRS 1 : First-time Adoption of International Financial Reporting Standards
10	IFRS 8 : Operating Segments
11	IFRS 13 : Fair Value Measurement
12	IFRS 18 : Presentation and Disclosure in Financial Statements
13	IFRS 19 : Subsidiaries without Public Accountability: Disclosures
14	IFRS S1 : General Requirements for Disclosure of Sustainability-related Financial Information , IFRS S2 : Climate-related Disclosures
15	Exam

Reliable sources:

IFRS(2024), The IFRS Accounting Standards, WWW.IFRS.ORG

Program:	Higher Diploma in Auditing and Accounting
Semester / Term:	Second Course
Course Name (Arabic):	معايير تدقيق دولية
Head of Department Pro. Dr. Zyad H. AL-Saqa (English):	International Standards on Auditing (ISAs)
Course Instructors:	Dr. Abdulwahid Ghazi Mohammed (Title: Assistant Professor)
	Dr. Waad Hussein Shalash (Title: Lecturer)
Number of Hours:	2
Language of Instruction:	Arabic

Number of Units:	2
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NO.	
1	Introduction to Auditing Standards (US GAAS, International Standards, Islamic Standards, INTOSAI Standards)
2	Internal Auditing Standards (Global Internal Audit Standards 2024)
3	ISA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing
4	ISA 250: Consideration of Laws and Regulations in an Audit of Financial Statements
5	ISA 315: Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
6	ISA 500: Audit Evidence
7	ISA 530: Audit Sampling
8	EXAM
9	ISA 230: Audit Documentation
10	ISA 620: Using the Work of an Auditor's Expert+ ISA 610: Using the Work of Internal Auditors
11	ISA 560: Subsequent Events+ ISA 570: Going Concern
12	ISA 700: Forming an Opinion and Reporting on Financial Statements
13	ISA 540: Auditing Accounting Estimates
14	Code of Ethics for Professional Accountants
15	International Standards on Assurance Engagements

References

- **International Auditing and Assurance Standards Board (IAASB) (2020).** *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements*. Translated by the Saudi Organization for Chartered and Professional Accountants (SOCPA), www.socpa.org.


د. عزة الرهان




د. زياد سقا


Head of Department
Pro. Dr. Zyad H. AL-Saqa


أ.د. زياد هاشم السقا

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

1. Course Name:	
Scientific Research Ethics / Diploma in Auditing and Accounts Review	
2. Course Code:	
1067	
3. Semester / Year:	
second course /2025-2026	
4. Description Preparation Date:	
1/1/2026	
5. Available Attendance Forms:	
In classroom	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Alaa Abdulwahid Dhannoon Email: alaa_abd_d@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	This course aims to introduce the student to the basics of scientific research, methods and sources for collecting data, in addition to learning about the formal aspects of scientific research, statistical aspects, scientific honesty, citation and extraction.

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	Scientific research: concept, characteristics and types	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Research Methodology	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Scientific research steps	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Research sections and main titles	lecture	Oral and written exams
5	2	Developing cognitive and	Data sources in scientific	lecture	Oral and written

		applied skills	research		exams
6	2	Developing cognitive and applied skills	Data collection methods	lecture	Oral and written exams
7	2	Developing cognitive and applied skills	Scientific research ethics	lecture	Oral and written exams
8	2	Developing cognitive and applied skills	Samples and research community	lecture	Oral and written exams
9	2	Developing cognitive and applied skills	Midterm exam	lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Formal aspects of scientific research	lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Statistical concepts and statistical analysis	lecture	Oral and written exams
12	2	Developing cognitive and applied skills	Variables and metrics	lecture	Oral and written exams
13	2	Developing cognitive and applied skills	Sources and methods of documenting them	lecture	Oral and written exams
14	2	Developing cognitive and applied skills	Final organization of the	lecture	Oral and written exams

			research		
15	2	Developing cognitive and applied skills	Illustrative case	lecture	Oral and written exams
11. Course Evaluation					
<p style="text-align: right;">Summer and daily preparation pass</p> <p style="text-align: right;">Semester/written exam: pass</p> <p style="text-align: right;">Final/written exam: pass</p>					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			2. Scientific research methods, written by Dr. Nabil Al-Najjar, Dr. Majid Al-Zoubi, Al-Hamid Printing and Publishing House, Amman, Jordan.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

13.	Course Name:	
		Auditing accounting information systems
14.	Course Code:	
15.	Semester / Year:	2025/2026
16.	Description Preparation Date:	18/ 1/ 2026
17.	Available Attendance Forms:	
		Mandatory attendance
18.	Number of Credit Hours (Total) / Number of Units (Total)	30 Hours
19.	Course administrator's name (mention all, if more than one name)	
		Name: Dr. Arsalan Ibrahim arsalan_ibrahem@uomosul.edu.iq :Email: Name:
20.	Course Objectives	
	Course Objectives	It aims to provide students with information about auditing

electronic accounting
information systems and the
means and procedures for
auditing in light of digital
systems.

21. Teaching and Learning Strategies

Strategy

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

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		1 Introduction to Accounting Information Systems (AIS)		
2	3		2 Introduction to Auditing Accounting Information Systems		
3	3		3 Mechanisms for Auditing the IT Oversight Committee's Activities		
4	3		4 Professional Qualification Requirements for AIS Auditors		
5	3		5 Internal Auditing Challenges Resulting from Electronic Data Processing		
6	3		6 Internal Audit Components in Electronic Environments & Professional Models		
7	3		7 Stages of Evaluating Internal Control		

8	3	Structures in Electronic Environments		
		8 First Midterm Examination		
9	3	9 Electronic Evidence: Requirements, Types, and Approaches to Acquisition		
10	3	10 Methods and Challenges of Collecting Electronic Evidence & Flowcharts		
11	3	11 Information Security Auditing		
12	3	12 Overview of Forensic Auditing and Financial Fraud in Electronic Environments		
13	3	13 Impact of E-commerce on the Auditing Process		
14	3	14 Auditor's Responsibility Regarding Online Electronic Information Disclosure		
15	3	15 Second Midterm Examination		

23. Course Evaluation

Semester exams 30%

Final exam 70%

24. Learning and Teaching Resources



Required textbooks (curricular books, if any)

There is no prescribed textbook

Main references (sources)

2. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014

	<p>Main references (sources) 1. Review of the electronic environment, written by (Jihan Abdel Moez Al-Jamal) 2014.</p> <p>2. Accounting Information Systems, written by (Marshall Romney - Paul J. Steinbart), Arabized by Dr. Qasim Ibrahim Al-Husseini</p> <p>Recommended supporting books and references (scientific journals, Accounting Information Systems by (Marshall Romney & Paul reports...) 3. Accounting Information System, Dr. Ziad Al-Saqqa 2021.</p> <p>Accredited foreign sources:</p> <p>1. John Stinbart)</p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	


 Dr. Arsalan Ibraheem

 Professor Dr. Ziyad Hashem yahya
 Head of department


 Dr. Sawsan Ahmed



Head of department

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

25.	Course Name:
	Auditing Costing Systems
26.	Course Code:
	1083 تد تكت
27.	Semester / Year:
	2025-2026
28.	Description Preparation Date:
	1/9/2025
29.	Available Attendance Forms:
	Student attendance
30.	Number of Credit Hours (Total) / Number of Units (Total)
	30 hours per course / 30 units
31.	Course administrator's name (mention all, if more than one name)
	Name: Dr.Muthana F. bader Email: Mothona_faleh@uomosul.edu.iq Name: Dr.Nada Abdulrazak Suliman Email: nada_abdulrazak@uomosul.edu.iq
32.	Course Objectives
Course Objectives	The program aims to provide students with the knowledge and skills necessary to understand, analyze and apply advanced cost accounting methods through - Introducing the student to the concepts of cost systems auditing, its

	<p>fields and tools</p> <ul style="list-style-type: none"> - Enhancing written and oral communication skills to present and analyze financial results - Develop critical thinking skills: to audit cost data and evaluate performance <p style="text-align: center;">Enhancing analytical skills: practical cases of cost audits</p>
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33. Teaching and Learning Strategies

Strategy	<p style="text-align: right;">Auditory Learning Strategies:</p> <p>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:
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34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	4	cognitive and skill-based domain	Introduction to Cost Auditing	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	Managerial auditing and cost auditing	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Efficiency, Effectiveness and Performance auditing and Cost Auditing	Lecture	Oral and Written Assessments
4 th	4	cognitive and	Appointment duties , and	Lecture	Oral and Written Assessments

		skill-based domain	responsibilities of the cost auditor		
5 th	4	cognitive and skill-based domain	Code of Ethical Conduct for Cost Auditors	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Cost Auditing Standards	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	Cost audit procedures: costs of raw materials	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Cost audit procedures: wages and salaries	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Cost audit procedures: energy cost audit	Lecture	Oral and Written Assessments
10 th	4	cognitive and skill-based domain	Cost audit procedures: maintenance and repair costs	Lecture	Oral and Written Assessments
11 th	4	cognitive and	Cost audit procedures: other	Lecture	Oral and Written Assessments

		skill-based domain	indirect industrial costs		
12 th	4	cognitive and skill-based domain	Cost audit procedures: marketing and distribution costs	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Cost audit procedures: administrative and financial costs	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Special Issues In Cost Auditing	Lecture	Oral and Written Assessments
15 th	4	cognitive and skill-based domain	Special Issues In Cost Auditing	Lecture	Oral and Written Assessments

35. 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

36. Learning and Teaching Resources

Required textbooks (curricular books, if any)	does not exist
Main references (sources)	Seema, J. L. S. (2022). Cost Accounting . Tata McGraw-Hill, sixth Edition, New Delhi. Basu, S. K. (2020). Auditing & Assurance . Pearson Education India. Basu, S. K. (2020). Fundamentals of auditing . Pearson Education India.
Recommended books and references	does not exist

(scientific journals, reports...)	
Electronic References, Websites	does not exist



Asst. Prof

Dr. Muthana F. Bader



جامعة الفرات
الدراسات والبحوث
الادارة والاقتصاد

Asst. Prof

Nada Abdulrazak



Head of Dept.

Dr. Zeyad H. Yahya

Course Description Form

1. Course Name: Electronic accounting systems E	
Master in Accounting	
2. Course Code: 2065 م نمك	
3. Semester 2 / Year:2025-2026	
4. Description Preparation Date: 1-9-2025	
5. Available Attendance Forms: In-person classroom attendance.	
6. Number of Credit Hours (Total) / Number of Units (Total)	
45	
7. Course administrator's name (mention all, if more than one name)	
1- Name: Prof. Dr. Ali Malallah Abdullah Email: aliaudit1970@uomosul.edu.iq	
2- Assist. Prof. Dr. Saifaldin Amjad Ismail Email: saifiraq38@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	This course aims to provide students with the knowledge and practical skills required to design and operate electronic accounting systems using Excel accounting software, prepare financial reports budgets electronically, and utilize modern

Accounting technologies to support financial decision-making.

9. Teaching and Learning Strategies

Strategy Develop students' practical and analytical skills in electronic accounting through hands-on applications using Excel, accounting software, and cloud accounting systems, enabling them to design, operate, and evaluate modern accounting information systems.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Upon successful completion of this axis, students will be able to understand the concept, objectives, and key components of the accounting system, and analyze its subsystems and their role in providing financial information for planning, control, and decision-making.	First Axis: The Concept and Objectives of the Accounting System and its Subsystems	Interactive lectures and classroom discussions supported by practical examples and case studies.	Quizzes, class participation, individual assignments, and case study analysis.
2	2	Upon	Second Axis:	Interactive	Quizzes,

		successful completion of this axis, students will be able to understand the nature, components, and procedures of the financial accounting system and apply accounting principles in recording financial transactions and preparing financial reports and statements.	The Financial Accounting System	lectures, practical applications, accounting exercises, and real-world case studies.	practical assignments, class participation, and analysis of applied case studies.
3	2	Upon successful completion of this axis, students will be able to understand the types and importance of accounting documents within the accounting system, identify supporting documents for financial transactions, and use them accurately and reliably in	Accounting Documents	Interactive lectures, practical demonstrations of accounting documents, and hands-on exercises and applications.	Quizzes, practical exercises, document analysis activities, and class participation.

		recording financial events.			
4	2	Upon successful completion of this axis, students will be able to understand the types and importance of accounting documents within the accounting system, identify supporting documents for financial transactions, and use them accurately and reliably in recording financial events.	Accounting Documents	Interactive lectures, practical demonstrations of accounting documents, and hands-on exercises and applications.	Quizzes, practical exercises, document analysis activities, and class participation.
5	2	Upon successful completion of this axis, students will be able to understand the components and objectives of financial statements and reports, prepare and analyze them, and interpret the information they provide to support economic decision-making.	Financial Statements and Reports	Interactive lectures, practical applications, and exercises on the preparation and analysis of financial statements and reports.	Quizzes, practical assignments, financial statement analysis, and class participation.

6	2	Upon successful completion of this axis, students will be able to understand the components and procedures of the payroll system, calculate salaries, deductions, and employee entitlements, and prepare related reports within the financial accounting system.	Subsystems of the Financial Accounting System 1. Payroll System	Interactive lectures, practical exercises, and case studies related to payroll system applications.	Quizzes, practical assignments, case study analysis, and class participation.
7	2	Upon completion of the examination, students will be able to demonstrate the knowledge and skills acquired in financial accounting systems and their subsystems, and apply appropriate solutions to accounting problems.	Exam	A written or practical examination designed to assess the achievement of the intended learning outcomes.	Assessment is based on students' performance in the examination and their ability to correctly apply accounting concepts and procedures.
8	2	Upon successful completion of this axis, students will be able to understand the	Inventory, Purchasing, and Suppliers System	Interactive lectures, practical exercises, and case studies related to	Quizzes, practical assignments, case study analysis, and class

		components and procedures of the inventory, purchasing, and suppliers system, record and monitor inventory and purchasing transactions, manage supplier accounts, and prepare relevant accounting reports.		inventory, purchasing, and supplier management.	participation.
9	2	Upon successful completion of this axis, students will be able to understand the components and procedures of the sales and customers system, record and monitor sales transactions, manage customer accounts, and prepare relevant accounting reports to support decision-making.	Sales and Customers System	Interactive lectures, practical exercises, and case studies related to sales operations and customer account management.	Quizzes, practical assignments, case study analysis, and class participation.
10	2	Upon successful completion of this axis, students will be able to understand the	Non-Current Assets System	Interactive lectures, practical exercises, and case studies related to the	Quizzes, practical assignments, case study analysis, and class

		components and procedures of the non-current assets system, record asset acquisitions, calculate depreciation, account for disposals, and prepare relevant accounting reports.		management and accounting of non-current assets.	participation.
11	2	Upon successful completion of this axis, students will be able to understand the concepts and objectives of the cost accounting system, identify, measure, and analyze cost elements, and use cost information for planning, control, and managerial decision-making.	Management Accounting System Cost Accounting System	Interactive lectures, practical exercises, problem-solving activities, and case studies in cost accounting.	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.
12	2	Upon successful completion of this axis, students will be able to understand the concepts and objectives of the budgeting system, prepare operating, cash, and capital	Budgeting System	Interactive lectures, practical exercises, problem-solving activities, and case studies related to budget preparation	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.

		budgets, analyze their results, and use them for planning, control, and performance evaluation.		and analysis.	
13	2	Upon successful completion of this axis, students will be able to prepare operating budgets, analyze their components, and utilize them for planning, control, and operational performance evaluation.	Operating Budgets	Interactive lectures, practical exercises, problem-solving activities, and case studies related to the preparation and analysis of operating budgets.	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.
14	2	Upon successful completion of this axis, students will be able to prepare and analyze investment budgets and evaluate investment alternatives using capital budgeting techniques to support long-term investment decisions.	Investment Budgets	Interactive lectures, practical exercises, problem-solving activities, and case studies related to the preparation and evaluation of investment budgets.	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.
15	2	Upon completion of the examination, students will be able to demonstrate their	Axis: Examination	A comprehensive written or practical examination designed to	Assessment is based on students' performance in the examination

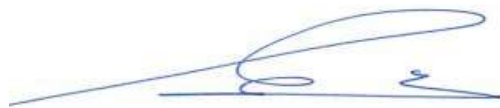
	understanding of financial and management accounting systems, analyze accounting and cost-related problems, prepare budgets, and apply appropriate solutions.		assess the achievement of the intended learning outcomes.	and their ability to correctly apply accounting and costing concepts, procedures, and budgeting techniques.
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11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>1- Excel University. 2021. Microsoft Excel® Training for CPAs and Accounting Professionals, VOLUME 1 Jeff Lanning. North</p> <p>2- Charleston, South Carolina. Glenn Owen.2017. Using Excel & Access 2016 for Accounting. Cengage Learning. USA.</p> <p>3-Ray Whittington. .2022. Wiley CPA Excel Exam Review Study Guide, Financial Accounting and Reporting. Wiley. USA.</p>
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	



Prof. Dr. Ali Malallah Abdullah

Subject Teacher



Assist. Prof. Dr. Saifaldin Amjad Ismail




Head of Department

Prof. Dr. Ziad Hashem Al-Sakka

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

13. Course Name:	Financial Statement Analysis / Master in Accounting
14. Course Code:	2071 م تقم
15. Semester / Year:	2025-2026
16. Description Preparation Date:	2025
17. Available Attendance Forms:	Actual student attendance
18. Number of Credit Hours (Total) / Number of Units (Total)	3
19. Course administrator's name (mention all, if more than one name)	Name: Dr. Maher Ali Al-Shamam Email: maher_alshamam@uomosul.edu.iq
20. 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.

21. Teaching and Learning Strategies

Strategy explaining the actual lectures in person and using several means, including the blackboard, the data show, and the smart board.

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understand	Analysis of balance sheet items	presence In	Discussion,
2		Understand	Analysis of revenues and expenses	sence In	estions and answers
3		Understand	Cash flow analysis	sence In	Discussion, estions and answers
4		Understand	The theory of efficient financial markets	sence In	Discussion, estions and answers
5		Understand	Earnings quality analysis	sence In	Discussion, estions and answers
6		Understand	Analysis of financial derivatives and real options	sence In	Discussion, estions and answers
7		Understand	Risk and return analysis	sence In	Discussion, estions and answers
8		Understand	Financial sustainability analysis	sence In	Discussion, estions and answers
9		Understand	Analysis of the financial portfolio and financial structure	sence In	Discussion, estions and answers
10		Understand	Financial analysis of multinational companies	sence In	Discussion, estions and answers
11		Understand	Written exam	sence In	Discussion, estions and answers
12		Understand	Financial analysis of government sector facilities	sence In	Discussion, estions and answers
13		Understand	Causes of company collapse (how to read financial statements)	sence In	Discussion, estions and answers
14		Understand		presence	
15		Understand			

Course Description Form

25.	Course Name:	Advanced Auditing/Master of Accounting
26.	Course Code:	1061
27.	Semester 2 / Year:	6-2025 First course/202
28.	Description Preparation Date:	51/9/202
29.	Available Attendance Forms:	In classroom
30.	Number of Credit Hours (Total) / Number of Units (Total)	30 hours
31.	Course administrator's name (mention all, if more than one name)	
	Name: Dr. Alaa Abdulwahid Dhannoon	Email: alaa_abd_d@uomosul.edu.iq
	: abdulwahed ghazi Mohammed	Email: abdulwahed_ghazi@uomosul.edu
32.	Course Objectives	
	Course Objectives	Introducing the student to modern trends in auditing and In the field of auditing, the developments taking place whether at the local or international level.

33. Teaching and Learning Strategies					
Strategy		1. Dialogue and interaction 2. Constructive criticism 3. Brainstorming 4. Knowledge maps			
34. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Developing cognitive and applied skills	Introductory lecture	lecture	Oral and written exams
2	2	Developing cognitive and applied skills	Demand for auditing, certification, and assurance services	lecture	Oral and written exams
3	2	Developing cognitive and applied skills	Auditing standards and professional ethics	lecture	Oral and written exams
4	2	Developing cognitive and applied skills	Planning the audit process	Lecture	Oral and written exams
5	2	Developing cognitive and	Modern trends in	Lecture	Oral and written

		applied skills	internal control		exams
6	2	Developing cognitive and applied skills	Evaluating audit evidence	Lecture	Oral and written exams
7	2	Developing cognitive and applied skills	First semester exam	Lecture	Oral and written exams
8	2	Developing cognitive and applied skills	Governance of the auditing profession	Lecture	Oral and written exams
9	2	Developing cognitive and applied skills	audit reports	Lecture	Oral and written exams
10	2	Developing cognitive and applied skills	Quality audit	Lecture	Oral and written exams
11	2	Developing cognitive and applied skills	Auditing the digital transformation environment	Lecture	Oral and written exams
12	2	Developing cognitive and applied skills	Judicial audit	Lecture	Oral and written exams
13	2	Developing cognitive and applied skills	Joint audit	Lecture	Oral and written exams
14	2	Developing cognitive and	Tax Audit and Tax	Lecture	Oral and written

		applied skills	Examination		exams
15	2	Developing cognitive and applied skills	Second semester exam	Lecture	Oral and written exams
35. Course Evaluation					
<p style="text-align: right;">Sumner and daily preparation 10 marks</p> <p style="text-align: right;">Semester/written exam: 20 marks</p> <p style="text-align: right;">Final/written exam: 70 marks</p>					
36. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			<p style="text-align: right;">:Approved Arabic Sources</p> <p>Modern Trends in Auditing and .1 Control According to International Standards and Local Legislation</p> <p style="text-align: right;">.2 Accounting Auditing and Assurance Services: An Integrated Approach (Translated)</p> <p style="text-align: right;">.3 International Standards for Auditing and Assurance Practices and Codes of Ethics, International Federation of Accountants (IFAC)</p> <p style="text-align: right;">.4 An Approved International Arab Legal Accounting Curriculum, Arab Society of Certified Accountants</p> <p style="text-align: right;">:Approved Foreign Sources</p> <p>Principles of Auditing & Other .1 Assurance Services, O. Ray Whittington, Kurt Pany, 2022</p> <p>2. Auditing & Assurance Services:</p>		

	An Integrated Approach, Arnes, Elder, Beasley.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	



22
أ.د. زياد هاشم السقا

أ.د. الامير الزهر

د. عبد الحليم الزهر

Course Description Form

1. Course Name:	
Advanced Cost Accounting	
2. Course Code:	
1064 م متم	
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)	
90 hours per course / 30 units	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Muthana F. bader Email: Mothona_faleh@uomosul.edu.iq	
Name: Dr. Salime K. Khaled Email: Salim.khaleel@uomosul.edu.iq	
8. Course Objectives	
Course Objectives	<p>a. With corporate strategy and design advanced models (Strategic Role, ABC, TD-ABC, PF-ABC, Attribute-Based/RCA) to eliminate overhead cross-subsidization and optimize capacity management.</p> <p>b. Analyze cost behavior modifications within modern business architectures (Digital Economy, Lean & Value Stream, and Digital Transformation/AI), shifting focus from traditional tracking to automated, and real-time predictive costing.</p> <p>c. Synthesize cutting-edge cost reduction tools (Strategic SCM Tools, Throughput Accounting/TOC, and Quality Costs) to maximize operational</p>

	<p>profitability under manufacturing bottlenecks and product-design boundaries.</p> <p>d. Construct macro-level cost tracing mechanisms (IOCM, Environmental Costing, Life Cycle/TCO) to measure the financial, supply chain, and eco-efficiency footprint of corporate assets.</p> <p>e. Analyze empirical academic literature (Contemporary Research) to evaluate the behavioral, political, and ethical implications governing budgeting and cost management choices.</p>
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9. Teaching and Learning Strategies

Strategy	Auditory Learning Strategies:
	<p>Learners thrive when they can hear and process information. They generally prefer learning environments that incorporate verbal activities, structured dialogue, and auditory engagement. Effective strategies include:</p> <ul style="list-style-type: none"> • Group Discussions: Engaging in collaborative dialogue to process complex concepts. • Oral Presentations: Delivering and listening to verbal reports to reinforce knowledge retention. • Interactive Lectures: Participating in traditional and active listening sessions where information is explained aloud.

1. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	4	cognitive and skill-based domain	Strategic Role of Cost Accounting	Lecture	Oral and Written Assessments
2 nd	4	cognitive and skill-based domain	Cost Structures and Behavior in a Digital Economy	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Activity-Based Costing (ABC)	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based	Time-Driven Activity-Based Costing (TD-ABC)	Lecture	Oral and Written Assessments

		domain			
5 th	4	cognitive and skill-based domain	Performance-Focused ABC (PF-ABC)	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Attribute-Based Costing & RCA Alternative models	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	Strategic Cost Management Tools	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Lean Accounting & Value Stream Costing	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Throughput Accounting & Theory of Constraints (TOC)	Lecture	Oral and Written Assessments
10 th	4	cognitive and skill-based domain	Quality Costs and Continuous Improvement	Lecture	Oral and Written Assessments
11 th	4	cognitive and skill-based	Inter-Organizational Cost Management	Lecture	Oral and Written Assessments

		domain	(IOCM)		
12 th	4	cognitive and skill-based domain	Environmental & Sustainability Costing	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Life Cycle & Total Cost of Ownership (TCO)	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Digital Transformation & the Future of Costing	Lecture	Oral and Written Assessments
15 th	4	cognitive and skill-based domain	Readings in Contemporary Research	Lecture	Oral and Written Assessments

2. 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

3. Learning and Teaching Resources

Required textbooks (curricular books, if any)

does not exist

Main references (sources)

- 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

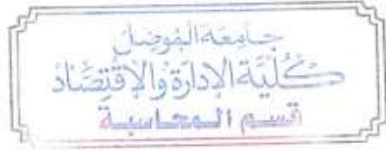
	<p>COST ACCOUNTING), London School of Economics and Political Science Stanford University.</p> <p>- Liang-Hsuan Chen , Gail Lynn cook , Leslie G. Eldenburg, Susan K. Wolcott , cost management measuring monitoring and motivating performance,2016, third edition, , John Wiley & Sons Canada, Ltd.</p>
Recommended books and references (scientific journals, reports...)	does not exist
Electronic References, Websites	does not exist

Asst. Prof
Dr. Muthana F. Bader



Asst. Prof
Dr. Salim K. Khalid

Head of Dept.
Dr. Zeyad H. Yahya



Course Description Form

10.	Course Name: Accounting Information Systems		
11.	Course Code: 1061م نمم		
12.	Semester / Year: 2025 -2024		
13.	Description Preparation Date:2024		
14.	Available Attendance Forms: My attendance is mandatory		
15.	Number of Credit Hours (Total) / Number of Units (Total) three hours a week		
16.	Course administrator's name (mention all, if more than one name) Name: Zeyad hashim alsaqa Email: zyad_hashim@uomosul.edu.iq		
17.	Course Objectives		
	<table border="1"> <tr> <td>Course Objectives</td> <td>To define accounting information systems, including their scientific framework, methods</td> </tr> </table>	Course Objectives	To define accounting information systems, including their scientific framework, methods
Course Objectives	To define accounting information systems, including their scientific framework, methods		

	<p>analysis, and design within economic units.</p> <p>To explain how accounting information systems operate within an information technology environment, their various impacts, and their applications in both e-government and e-commerce.</p> <p>To discuss the most important recent topics addressed by researchers regarding the modern uses of accounting information systems in various economic units.</p>
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18. Teaching and Learning Strategies :

Strategy	<p>Each student should prepare discussion sessions using modern technologies in the field of study.</p>
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19. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
	1	Accounting Information Systems/General Overview	Defining Scientific Concepts		
	2	Systems Development Lifecycle (SDLC)	Systems Analysis and Design		
		Approach to Accounting Information Systems	Using ERP Using Information Technology in AIS		

	3	Design Accounting Information Systems in an IT Environment	How to Disclose Information Electronically		
	4	Online Accounting Disclosure	Information Security Areas		
	5	Accounting Information Security in an IT Environment	Design in Government Units		
	6	Accounting Information Systems in an E-Government Environment	Design for E-commerce		
	7	Accounting Information Systems in an E-Commerce Environment	Cloud Computing Areas for AIS		
	8	Accounting Information Systems in a Cloud Environment	The Impact of Blockchain on AIS		
	9	Blockchain and Accounting Information Systems	Artificial Intelligence Areas in AIS		
	10	Artificial Intelligence Technologies and Accounting Information Systems	Application Areas Information Technology		
	11	Accounting Information Systems Applications in an IT	Understanding Modern Topics		
			Comprehensive Review		
			Preliminary Exam		

		Environment			
	12	Advanced Accounting Information Systems Seminars			
	12	Midterm Exam			
		General Overview			
	13				
	14				
	15				

20. 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

21. Learning and Teaching Resources

Required textbooks (curricular books, if any)	ad Hashim Al-Saqa (2021), Accounting Information Systems, Ibn Al-Atheer Publishing House, University of Mosul, Iraq.
Main references (sources)	ad Hashim Al-Saqa (2022), Accounting Information Technologies, Ibn Al-Atheer Publishing House, University of Mosul, Iraq.
Recommended books and references	

(scientific journals, reports...)	
Electronic References, Websites	<ol style="list-style-type: none"> 1. Vernon Richard ,et al,(2017),Accounting Information System,2nd edition,Mc Graw-Hill Education. 2. Leslie Turner, et al,(2020), Accounting Information System:Controls and Processes,4th edition, John Wiley&Sons. 3. Marshall B. Romney, Paul J. Steinbart, Scott L. Summers and David A. Wood (2020), Accounting Information Systems, Global Edition, , 15th edition

Zeyad hashim alsaqa
Subject teacher



Zeyad hashim alsaqa
Head of Department

Collage of Administration and Economics

Department of Accounting

Master Program

Academic year 2025-2026

- **Course information**

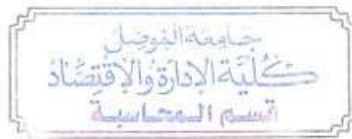
1. Course Name: **Financial Accounting**
2. Number of Credit Hours: 3
3. Instructor Name: Assistant Professor Dr. Abdalwahed Ghazi Mohammed
4. Teaching Method: Lectures + Case Studies + Practical Applications

FINANCIAL ACCOUNTING	
Subject	Week
Conceptual Framework for Financial Reporting	1
Financial Statements under IFRS & IAS	2
Financial Statements under IFRS & IAS	3
Fair Value and Financial Instruments (IFRS 13, IFRS 7 & IFRS 9)	4
Accounting for Assets IAS & IFRS	5
Accounting for Assets IAS & IFRS	6
EXAM	7
Intangible Assets (IAS 38)	8
Inventory (IAS 2)	9
)IFRS 16 (Leases	10
Revenue recognition issues under IFRS 15	11
Segment Reporting - Interim Statements(IAS 34 & IFRS 8)	12
Income Taxes (IAS 12)	13
Liabilities, Provisions, and Equity	14

References:

1. **DONALD E. KIESO , JERRY J. WEYGANDT , TERRY D. WARFIELD** 2022,Intermediate Accounting: IFRS Edition, Wiley, Fourth Edition.
2. **Debra C. Jeter, Paul K. Chaney.**(2019) Advanced accounting. Wiley, 7th edition
3. **Hamdat, Juma Falah.** (2019). *Expert in International Financial Reporting Standards*. The Arab Society of Certified Accountants.
4. **Kieso, Donald E., et al.** (2018). *Intermediate Accounting: IFRS Edition* (Parts 1, 2, 3). Translated by Juma Al-Sabbagh et al. (2022). Hmaithra Publishing House.
5. **Abu Nassar, Mohammed & Hamidat, Juma.** (2020). *International Financial Accounting and Reporting Standards*. Sur Aljuman for Consulting and Training. Amman, Jordan.
6. **IFRS(2024)**, The IFRS Accounting Standards, WWW.IFRS.ORG

أ.د. زياد هاشم يحيى
رئيس قسم المحاسبة



عبدالله عازي

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

22.	Course Name:	Methods and ethics of scientific research
23.	Course Code:	2064م طابع
24.	Semester / Year:	2025/2026
25.	Description Preparation Date:	2025
26.	Available Attendance Forms:	My attendance is mandatory
27.	Number of Credit Hours (Total) / Number of Units (Total)	2 Hours (30)/2 Units 30
28.	Course administrator's name (mention all, if more than one name)	Name: Ass. Prof.Dr.Haitham H. Kasem AlKhaffaf Email: haitham_alkhafaf@uomosul.edu.iq
29.	Course Objectives	
Course		Discussing the most important topics related to the course, both theoretical and

Objectives	<p style="text-align: right;">practical.</p> <ul style="list-style-type: none"> - Providing students with a theoretical scientific background in the course topics, enabling them to use it as a foundation for the practical aspects and their analyses. - Reinforcing the theoretical aspect with a practical component that solidifies the academic foundation in practice. <p>enabling students to achieve reasonable qualifications that will allow them to practice accounting in this specialization upon graduation and employment.</p>
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30. Teaching and Learning Strategies

Strategy	Using smart screens to display lectures, conduct tests, and hold discussions with students
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31. Course Structure

Week	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
-151	-The Fundamentals of Scientific Research and the Qualities of a Researcher Research Ethics in Accounting: Citation, Documentation, and Avoiding Plagiarism Why Research Ethics Are Essential Areas Where Research Ethics Are Applied Copyright and Ethics What to consider before choosing a research			

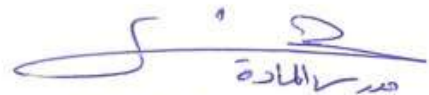
	<p>topic (preparation and readiness)</p> <p>comprehensive literature search in the field accounting: How to use scientific databases to find relevant studies.</p> <p>Building the theoretical framework for research: Linking theory to reality (components of the theoretical framework)</p> <p>Data collection and analysis (practical aspect)</p> <p>The ethical responsibility of scientific journal editors in the peer-review process</p> <p>The impact of bad using of modern technology on the credibility of scientific research</p> <p>- Skills to learn when writing academic research, including how to gather sources and use modern methods and software when incorporating them into the body and conclusion of the research.</p> <p>thesis or dissertation formatting: Adherence to standards.</p> <p>Preparing the oral presentation for the defense of the thesis</p> <p>- final written exams</p>			
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32. Course Evaluation

Distributing the score out of 100 /30% according to the tasks assigned to the student such as daily preparation, daily oral, reports . 70% final written exams,

33. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	Search Methods in Management: An Introduction to Building Search Skills, by Uma Sekeran, translated by Dr. Ismail Ali Basyouni
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	<p>https://asjp.cerist.dz/en/article/124660</p> <p>https://www.univ-argla.dz/Cours Inauguraux/cours inaugurale Interjection.pdf</p>


 د. د. إسماعيل علي بasyouni


 د. د. إسماعيل علي بasyouni



Master of Accounting	Program:	1
the second	The course:	2
محاسبة حكومية	The name of the material in Arabic:	3
Governmental Accounting	The name of the subject in English:	4
Dr. Ali Malallah Abdullah	Name of the subject teacher:	5
assistant professor	The academic title of the subject teacher	6
Dr. Kubra Muhammad Tahir Hammoudi	Name of the subject teacher:	7
assistant professor	The academic title of the subject teacher:	8
Arabic	Language of instruction:	9
The course aims to familiarize students with the nature of the government accounting environment and the characteristics of accounting in government units, and how this impacts financial reporting objectives at both the national and unit levels. It also includes studies and analysis of modern trends in government accounting, with a focus on International Public Sector Accounting Standards (IPSAS) and the Government Financial Statistics System (GFSS).	Course objective:	10
2	Number of units of the material	11
2	Number of hours of material	12

11. Course vocabulary

the address	Week
Government accounting environment	1
Government financial reporting in accordance with International Public Sector Accounting Standards (IPSAS)IPSAS)	2
Preparing the balance sheet according to standardsIPSAS	3
Preparing a financial performance statement according to standardsIPSAS	4
Preparing a cash flow statement according to standardsIPSAS	5
Reporting budget information in accordance with standardsIPSAS	6
a test	7
Conceptual framework of government accounting in Iraq	8
Government budgets (item budget, program budget, and performance budget)	9
Government budgets (contractual budget, results-based budget, participatory budget)	10
Government financial reporting according to the Government Finance Statistics system	11
Public sector governance	12
Government accounting and sustainable development	13
Performance evaluation and financial control	14
a test	15

Sources Approved:

1. Ahmed, Nihad Hussein, 2018, The Impact of Adopting International Public Sector Accounting Standards on the Quality of Financial Reporting and Performance Evaluation in Iraqi Government Units, Unpublished PhD Thesis in Accounting Sciences, Department of Accounting, College of Administration and Economics, University of Baghdad, Baghdad, Iraq.
2. IFAC, (2025), Handbook of International Public Sector Accounting Pronouncements, New York, USA.

A rectangular stamp with Arabic text is centered at the top. Below it are two handwritten signatures in blue ink. The stamp text reads: 'جامعة الفووجل' (University of Al-Fuwojil), 'كلية الإدارة والاقتصاد' (Faculty of Administration and Economics), and 'قسم المحاسبة' (Department of Accounting).

Dr. Kubra Mohammed Taher Hammoudi,

Dr. Ali Malallah Abdullah,

22
أ.د. زياد هاشم السقا

Course Description Form

34.	Course Name:
INTERNATIONAL ACCOUNTING/ Master's Program	
35.	Course Code:
2075 A IA	
36.	Semester / Year:
6-2025 Second course/202	
37.	Description Preparation Date:
510/2/202	
38.	Available Attendance Forms:
Attendance is according to the lecture	
39.	Number of Credit Hours (Total) / Number of Units (Total)
(15) weeks, 2 units. Total number of hours: 30 hours	
40.	Course administrator's name (mention all, if more than one name)
Name: Prof.Dr.Lukman Aldabbagh . Email lukman_mohamad@uomosul.edu.iq Email: taha_ahmed@uomosul.edu.iq N Name: Ass.Prof.Dr. Taha Ahmed Ardiny	
41.	Course Objectives
Course Objectives	<ul style="list-style-type: none"> • 1. Teaching the student the most important international accounting topics • 2. Discussing the most important problems that arise as a result of cross border financial transactions and the technical problems of foreign currency translation and international accounting compatibility, • 3. Discussing the most important problems related to accounting

	transactions in foreign currency and translating operations and financial statements, international accounting classifications, international taxes and determining transfer rates, international financial analysis.....				
42. Teaching and Learning Strategies					
Strategy		Providing the student with Educational skills in the field of International Accounting and everything related to it.			
43. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		The general framework of international accounting and international business (the evolution of international accounting and the role of IASB and IFRS)	smart board	Daily exams Seminars and discussions the topic of the seminar
2	2		The international accounting environment (factors affecting the accounting system at the international level)	smart board	Daily exams Seminars and discussions the topic of the seminar
3	2		International Accounting Harmonization	smart board	Daily exams Seminars and discussions the topic of the seminar
4	2		Classification of International Accounting	smart board	Daily exams Seminars and discussions

					the topic of the seminar
5	2		Accounting for Foreign Currency Transactions (Foreign Exchange Basis and Foreign Currency Transactions) and Translation of Transactions and Financial Statements	smart board	Daily exams Seminars and discussions the topic of the seminar
6	2		Analysis of International Financial Statements (Business Analysis and Evaluation Framework)	smart board	Daily exams Seminars and discussions the topic of the seminar
7	2		Exam	smart board	Daily exams Seminars and discussions the topic of the seminar
8	2		International Taxation and Transfer pricing	smart board	Daily exams Seminars and discussions the topic of the seminar
9			Consolidated financial statements	smart board	Daily exams Seminars and discussions the topic of the seminar
10	2		International Public Sector	smart board	Daily exams

			Accounting		Seminars and discussions the topic of the seminar
11	2		International accounting in light of digital transformation and sustainability	smart board	Daily exams Seminars and discussions the topic of the seminar
12	2		International Accounting Education	smart board	Daily exams Seminars and discussions the topic of the seminar
13	2		International Accounting Standards	smart board	Daily exams Seminars and discussions the topic of the seminar
14			International Accounting Standards	smart board	Daily exams Seminars and discussions the topic of the seminar
15			International Assessment Standards	smart board	Daily exams Seminars and discussions the topic of the seminar
44. Course Evaluation=					
Distributing the score out of 100 according to the tasks assigned to the student such as daily					

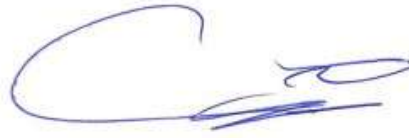
preparation, daily oral, monthly, or written exams, reports etc

45. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	INTERNATIONAL ACCOUNTING BY: Frederick D.S. Choi Carol Ann Frost Gary K. Meek
Recommended books and references (scientific journals, reports...)	Books and other scientific research are available on the Internet
Electronic References, Websites	



Prof. Dr. Lukman Aldabbagh



Ass. Prof. Dr. Taha Ahmed Ardiny



أ.د. تaha أحمد أردني



Course Description Form

46.	Course Name: Electronic accounting systems E
	Master in Accounting
47.	Course Code: 2065 م نمك
48.	Semester 2 / Year:2025-2026
49.	Description Preparation Date: 1-9-2025
50.	Available Attendance Forms: In-person classroom attendance.
51.	Number of Credit Hours (Total) / Number of Units (Total)
	45
52.	Course administrator's name (mention all, if more than one name)
	3- Name: Prof. Dr. Ali Malallah Abdullah Email: aliaudit1970@uomosul.edu.iq
	4- Assist. Prof. Dr. Saifaldin Amjad Ismail Email: saifiraq38@uomosul.edu.iq
53.	Course Objectives
	Course Objectives is course aims to provide students with the knowledge and practical skills required to design and

	<p>operate electronic accounting systems using Excel accounting software, prepare financial reports budgets electronically, and utilize modern accounting technologies to support financial decision-making.</p>
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54. Teaching and Learning Strategies

Strategy	<p>Develop students' practical and analytical skills in electronic accounting through hands-on applications using Excel, accounting software, and cloud accounting systems, enabling them to design, operate, and evaluate modern accounting information systems.</p>
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55. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<p>Upon successful completion of this axis, students will be able to understand the concept, objectives, and key components of the accounting system, and analyze its subsystems and their role in providing financial information for planning, control, and</p>	<p>First Axis: The Concept and Objectives of the Accounting System and its Subsystems</p>	<p>Interactive lectures and classroom discussions supported by practical examples and case studies.</p>	<p>Quizzes, class participation, individual assignments, and case study analysis.</p>

		decision-making.			
2	2	Upon successful completion of this axis, students will be able to understand the nature, components, and procedures of the financial accounting system and apply accounting principles in recording financial transactions and preparing financial reports and statements.	Second Axis: The Financial Accounting System	Interactive lectures, practical applications, accounting exercises, and real-world case studies.	Quizzes, practical assignments, class participation, and analysis of applied case studies.
3	2	Upon successful completion of this axis, students will be able to understand the types and importance of accounting documents within the accounting system, identify supporting documents for financial	Accounting Documents	Interactive lectures, practical demonstrations of accounting documents, and hands-on exercises and applications.	Quizzes, practical exercises, document analysis activities, and class participation.

		transactions, and use them accurately and reliably in recording financial events.			
4	2	Upon successful completion of this axis, students will be able to understand the types and importance of accounting documents within the accounting system, identify supporting documents for financial transactions, and use them accurately and reliably in recording financial events.	Accounting Documents	Interactive lectures, practical demonstrations of accounting documents, and hands-on exercises and applications.	Quizzes, practical exercises, document analysis activities, and class participation.
5	2	Upon successful completion of this axis, students will be able to understand the components and objectives of financial statements and reports, prepare and analyze them, and interpret the information they	Financial Statements and Reports	Interactive lectures, practical applications, and exercises on the preparation and analysis of financial statements and reports.	Quizzes, practical assignments, financial statement analysis, and class participation.

		provide to support economic decision-making.			
6	2	Upon successful completion of this axis, students will be able to understand the components and procedures of the payroll system, calculate salaries, deductions, and employee entitlements, and prepare related reports within the financial accounting system.	Subsystems of the Financial Accounting System 1. Payroll System	Interactive lectures, practical exercises, and case studies related to payroll system applications.	Quizzes, practical assignments, case study analysis, and class participation.
7	2	Upon completion of the examination, students will be able to demonstrate the knowledge and skills acquired in financial accounting systems and their subsystems, and apply appropriate solutions to accounting problems.	Exam	A written or practical examination designed to assess the achievement of the intended learning outcomes.	Assessment is based on students' performance in the examination and their ability to correctly apply accounting concepts and procedures.
8	2	Upon successful completion of	Inventory,	Interactive	Quizzes,

		<p>this axis, students will be able to understand the components and procedures of the inventory, purchasing, and suppliers system, record and monitor inventory and purchasing transactions, manage supplier accounts, and prepare relevant accounting reports.</p>	<p>Purchasing, and Suppliers System</p>	<p>lectures, practical exercises, and case studies related to inventory, purchasing, and supplier management.</p>	<p>practical assignments, case study analysis, and class participation.</p>
9	2	<p>Upon successful completion of this axis, students will be able to understand the components and procedures of the sales and customers system, record and monitor sales transactions, manage customer accounts, and prepare relevant accounting reports to support decision-making.</p>	<p>Sales and Customers System</p>	<p>Interactive lectures, practical exercises, and case studies related to sales operations and customer account management.</p>	<p>Quizzes, practical assignments, case study analysis, and class participation.</p>
10	2	<p>Upon successful completion of</p>	<p>Non-Current Assets System</p>	<p>Interactive lectures,</p>	<p>Quizzes, practical</p>

		<p>this axis, students will be able to understand the components and procedures of the non-current assets system, record asset acquisitions, calculate depreciation, account for disposals, and prepare relevant accounting reports.</p>		<p>practical exercises, and case studies related to the management and accounting of non-current assets.</p>	<p>assignments, case study analysis, and class participation.</p>
11	2	<p>Upon successful completion of this axis, students will be able to understand the concepts and objectives of the cost accounting system, identify, measure, and analyze cost elements, and use cost information for planning, control, and managerial decision-making.</p>	<p>Management Accounting System Cost Accounting System</p>	<p>Interactive lectures, practical exercises, problem-solving activities, and case studies in cost accounting.</p>	<p>Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.</p>
12	2	<p>Upon successful completion of this axis, students will be able to understand the concepts and objectives of the</p>	<p>Budgeting System</p>	<p>Interactive lectures, practical exercises, problem-solving activities, and case studies</p>	<p>Quizzes, practical assignments, problem-solving exercises, case study analysis, and class</p>

		budgeting system, prepare operating, cash, and capital budgets, analyze their results, and use them for planning, control, and performance evaluation.		related to budget preparation and analysis.	participation.
13	2	Upon successful completion of this axis, students will be able to prepare operating budgets, analyze their components, and utilize them for planning, control, and operational performance evaluation.	Operating Budgets	Interactive lectures, practical exercises, problem-solving activities, and case studies related to the preparation and analysis of operating budgets.	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.
14	2	Upon successful completion of this axis, students will be able to prepare and analyze investment budgets and evaluate investment alternatives using capital budgeting techniques to support long-term investment decisions.	Investment Budgets	Interactive lectures, practical exercises, problem-solving activities, and case studies related to the preparation and evaluation of investment budgets.	Quizzes, practical assignments, problem-solving exercises, case study analysis, and class participation.
15	2	Upon completion of the examination,	Axis: Examination	A comprehensive	Assessment is based on

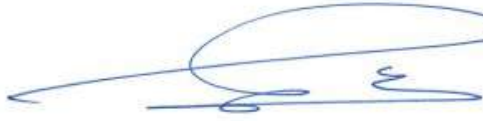
	students will be able to demonstrate their understanding of financial and management accounting systems, analyze accounting and cost-related problems, prepare budgets, and apply appropriate solutions.		written or practical examination designed to assess the achievement of the intended learning outcomes.	students' performance in the examination and their ability to correctly apply accounting and costing concepts, procedures, and budgeting techniques.
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56. 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

57. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>1- Excel University. 2021. Microsoft Excel® Training for CPAs and Accounting Professionals, VOLUME 1 Jeff Lanning. North Charleston, South Carolina.</p> <p>2- Glenn Owen. 2017. Using Excel & Access 2016 for Accounting. Cengage Learning. USA.</p> <p>3-Ray Whittington. .2022. Wiley CPA Excel Exam Review Study Guide, Financial Accounting and Reporting. Wiley. USA.</p>
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	



Prof. Dr. Ali Malallah Abdullah

Subject Teacher



Assist. Prof. Dr. Saifaldin Amjad Ismail



Head of Department

Prof. Dr. Ziad Hashem Al-Sakka



Course Description Form

58.	Course Name: Accounting for financial institutions
59.	Course Code: م 2067
60.	Semester / Year: 2025–2026
61.	Description Preparation Date: 1–9–2025
62.	Available Attendance Forms: In-person classroom attendance.
63.	Number of Credit Hours (Total) / Number of Units (Total)
	30
64.	Course administrator's name (mention all, if more than one name)
	5- Name: Prof. Dr. Luqman Mohammed Ayoub Al-Dabbagh Email:
	6- Assist. Prof. Dr. Saifaldin Amjad Ismail Email: saifiraq38@uomosul.edu.iq
65.	Course Objectives
	Course Objectives enhance students' scientific and analytical abilities in the field of accounting for financial institutions through the examination of major

	<p>ounting topics, issues, and contemporary challenges, and the analysis of solutions and accounting treatments presented in the relevant literature across various aspects of accounting in the financial sector.</p>
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66. Teaching and Learning Strategies

Strategy	<p>Develop students' knowledge and analytical skills in the field of accounting financial institutions through integrating theoretical and practical aspects, studying international accounting standards, and analyzing contemporary issues and challenges facing financial institutions.</p>
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67. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<p>Upon successful completion of this course, students will be able to understand the structure, functions, and roles of financial institutions and financial markets, and analyze their contribution to economic development. Students will also be able to evaluate financial market operations, regulatory frameworks, and contemporary</p>	<p>An Introduction to Financial Institutions and Financial Markets</p>	<p>Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.</p>	<p>Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.</p>

		developments affecting the financial sector.			
2	2	Upon successful completion of this topic, students will be able to understand the characteristics of the accounting system applied in Iraqi financial institutions and analyze the accounting standards and regulatory frameworks governing their operations within the Iraqi environment.	The Nature of the Accounting System of Financial Institutions in the Iraqi Environment	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
3	2	Upon successful completion of this topic, students will be able to understand the presentation and disclosure requirements of banks' financial statements under International Financial Reporting Standards (IFRS) and analyze their role in enhancing transparency, improving financial reporting quality, and supporting	Presentation and Disclosure Requirements in the Banking Sector under International Financial Reporting Standards (IFRS)	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

		decision-making.			
4	2	Upon successful completion of this topic, students will be able to understand the principles of recognition, measurement, classification, and disclosure of financial instruments under International Financial Reporting Standards (IFRS) and analyze their impact on the financial statements of financial institutions.	Accounting for Financial Instruments	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
5	2	Upon successful completion of this topic, students will be able to understand the nature of financial derivatives and the principles of their recognition, measurement, and disclosure under International Financial Reporting Standards (IFRS), and analyze their impact on financial performance and	Accounting for Financial Derivatives	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

		risk management in financial institutions.			
6	2	Upon successful completion of this topic, students will be able to understand the accounting treatment of foreign currency transactions, measure and disclose exchange rate differences in accordance with International Financial Reporting Standards (IFRS), and analyze their impact on financial statements.	Accounting for Foreign Currency Transactions	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
7	2	Upon successful completion of this topic, students will be able to understand the concepts and methods of bank cost accounting and identify, measure, and analyze cost elements in banking activities and services to support planning, control, and decision-making processes.	Bank Cost Accounting	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

8	2	Upon successful completion of this topic, students will be able to understand the accounting treatments related to Financial Technology (FinTech) and digital assets, evaluate the requirements for their recognition, measurement, and disclosure under relevant accounting standards, and analyze their implications for financial reporting.	Accounting for Financial Technology (FinTech) and Digital Assets	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
9	2	Upon successful completion of this topic, students will be able to understand the principles of banking governance and the requirements of the Basel Committee Accords, and analyze their role in strengthening risk management, banking supervision, and financial stability.	Banking Governance and Basel Committee Accords	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

10	2	Upon successful completion of this topic, students will be able to understand the principles and practices of sustainability accounting in the banking sector, evaluate Environmental, Social, and Governance (ESG) disclosure requirements, and analyze their impact on transparency and sustainable banking performance.	Sustainability Accounting in the Banking Sector	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
11	2	Upon successful completion of this topic, students will be able to understand the Islamic accounting standards applied in Islamic banks and analyze the requirements for recognition, measurement, presentation, and disclosure of financial transactions in accordance with the Accounting and Auditing Organization for Islamic Financial Institutions	Islamic Accounting Standards in Banks	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

		(AAOIFI) standards.			
12	2	Upon successful completion of this topic, students will be able to understand the accounting treatments of investment funds and apply the requirements for recognition, measurement, presentation, and disclosure of investments in accordance with relevant accounting standards, and analyze their impact on financial statements and investment performance.	Accounting for Investment Funds	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
13	2		Examination	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

				skills.	
14	2	Upon successful completion of this topic, students will be able to understand the nature and characteristics of the accounting system in insurance companies and analyze the accounting treatment of insurance operations and financial reporting requirements in accordance with relevant accounting standards.	The Nature of Accounting in Insurance Companies	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.
15	2	Upon successful completion of this topic, students will be able to understand the requirements of International Financial Reporting Standard (IFRS) 17 for insurance contracts, apply the principles of recognition, measurement, presentation, and disclosure, and analyze their impact on the financial	International Financial Reporting Standard (IFRS) 17 – Insurance Contracts	Interactive lectures, classroom discussions, case studies, and practical accounting applications to enhance students' analytical and problem-solving skills.	Assessment through examinations, quizzes, assignments, case study analyses, and class participation to measure the achievement of learning outcomes.

	statements of insurance companies.			
68. 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				
69. Learning and Teaching Resources				
Required textbooks (curricular books, if any)	<ul style="list-style-type: none"> • International Financial Reporting Standards (IFRS Foundation). • Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). • الهيئة السعودية للمراجعين والمحاسبين ، 2017 ، ملخص معايير المحاسبة (SOCPA) والإبلاغ المالي الدولية حميدات، جمعة، 2014 ، المعايير الدولية لإعداد التقارير المالية ديوان الرقابة المالية الاتحادي، 2024 ، النظام المحاسبي الموحد وفق معايير المحاسبة الدولية والإبلاغ المالي الأطاريح والرسائل الجامعية والبحوث المحاسبية المحكمة ذات العلاقة بمفردات المقرر. • James M. Koltveit & Donald Resseguie, 2022, Accounting for Banks, Matthew Bender Elite Products. 			
Main references (sources)				
Recommended books and references (scientific journals, reports...)				
Electronic References, Websites				


Prof. Dr. Lukman Aldabbagh


Ass. Prof. Dr. Saif Aldeen Amjad

Head of Department

Prof. Dr. Ziyad Alsaqa





Course Description Form

70.	Course Name:
	Advanced cost accounting
71.	Course Code:
	1075 د م تم
72.	Semester / Year:
	2026-2025first semester
73.	Description Preparation Date:
	20251/9/
74.	Available Attendance Forms:
	Student attendance
75.	Number of Credit Hours (Total) / Number of Units (Total)
	60 hours per course / 60 units
76.	Course administrator's name (mention all, if more than one name)
	Name: Dr. Khalis H.Yousif Al-Jarjary Email: alnaser71@uomosil.edu.iq <u> </u> Dr. Ali Hazim alyamoor Email: ali.alyamoor@uomosul.edu.iq
77.	Course Objectives
Course Objectives	<p>1- The program aims to equip doctoral students with advanced and in-depth knowledge in the field of Advanced Cost Accounting, while developing their research and analytical capabilities to generate scholarly contributions that advance accounting knowledge and address contemporary business challenges. This objective is achieved through:</p> <ul style="list-style-type: none"> - Developing a critical understanding of contemporary theories and emerging trends in cost accounting, including Activity-Based Costing (ABC), Time-Driven Activity-Based Costing (TDABC), Target Costing, Environmental Cost Accounting, Strategic Cost Management, Lean

	<p>Accounting, and other advanced approaches.</p> <ul style="list-style-type: none"> - Enhancing students' ability to design and conduct rigorous academic research and to investigate complex cost accounting issues using advanced quantitative and qualitative research methodologies. - Strengthening critical and innovative thinking skills to evaluate existing accounting models and develop novel solutions to cost measurement and management challenges. - Advancing analytical and strategic competencies in interpreting cost information and utilizing it to support managerial decision-making, improve organizational performance, and sustain competitive advantage. - Developing effective academic and professional communication skills for presenting, discussing, and disseminating research findings within scholarly and professional communities. <p>2- Enable students to evaluate and apply advanced cost accounting techniques, including Activity-Based Costing, Target Costing, Environmental Costing, Lean Accounting, and other emerging approaches.</p> <p>3- Develop academic and professional communication skills for the effective presentation and interpretation of research findings and financial information.</p> <p>4- Strengthen critical thinking skills for evaluating cost data and supporting strategic decision-making.</p> <p>5- Enhance analytical capabilities to address cost-related challenges and improve operational efficiency and organizational performance.</p>
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78. Teaching and Learning Strategies

Strategy	<p style="text-align: right;">Auditory Learning Strategies:</p> <p>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:
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79. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	4	cognitive and skill-based domain	Introductory Lecture + Introduction to Cost Accounting	Lecture	Oral and Written Assessments

2 nd	4	cognitive and skill-based domain	Introduction to Strategy, Cost Management, and Cost Systems + Basic Cost Management Concepts	Lecture	Oral and Written Assessments
3 ^{ed}	4	cognitive and skill-based domain	Strategic Cost Management Techniques	Lecture	Oral and Written Assessments
4 th	4	cognitive and skill-based domain	Design and implementation Activity-Based Costing + Solution of exercises	Lecture	Oral and Written Assessments
5 th	4	cognitive and skill-based domain	The ABC and its recent developments (TDABC – PFABC) +	Lecture	Oral and Written Assessments
6 th	4	cognitive and skill-based domain	Exercise and practices	Lecture	Oral and Written Assessments
7 th	4	cognitive and skill-based domain	The Management and Control of Quality + Solution of exercises	Lecture	Oral and Written Assessments
8 th	4	cognitive and skill-based domain	Exercise and practices	Lecture	Oral and Written Assessments
9 th	4	cognitive and skill-based domain	Cost Planning for the Product Life Cycle + Solution of exercises	Lecture	Oral and Written Assessments
10 th	4	cognitive and skill-based domain	Artificial Intelligence (AI), Lean Manufacturing, and Cost Management	Lecture	Oral and Written Assessments
11 th	4	cognitive and skill-based domain	Target Costing + Solution of exercises	Lecture	Oral and Written Assessments

12 th	4	cognitive and skill-based domain	Resource Consumption Accounting	Lecture	Oral and Written Assessments
13 th	4	cognitive and skill-based domain	Environmental Cost Management	Lecture	Oral and Written Assessments
14 th	4	cognitive and skill-based domain	Value engineering and process re-engineering and their role in reducing costs	Lecture	Oral and Written Assessments
15 th	4		Exam		


80. 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

81. Learning and Teaching Resources

Required textbooks (curricular books, if any)	does not exist
Main references (sources)	<ul style="list-style-type: none"> - Horngren, T., & Datar, Srikant M.& Rajan, Madhav V., (2018)." Horngren's Cost Accounting: Managerial Emphasis " , Sixteenth Edition., Pearson prentice Hall, LNC. - Blocher, E. (2019). Cost management: A strategic emphasis. McGraw-Hill Higher Education. - Drury, C. M. (2020). Management and cost accounting. Springer.
Recommended books and references (scientific journals, reports...)	Articles
Electronic References, Websites	does not exist


Lecturer
Dr. Khalis Hasan Al-Jarjary


Lecturer
Dr. Ali Hazim Al-Yamour


Head of Department
Dr. Ziyad Hashim Yahya Al-Saqqa

Course Description Form

82.	Course Name:
	Advanced Financial Accounting / Ph.D Program
83.	Course Code:
	A.F.A1072
84.	Semester / Year:
	First Semester 2025–2026
85.	Description Preparation Date:
	1/9/2025
86.	Available Attendance Forms:
	Daily Attendance Sheet
87.	Number of Credit Hours (Total) / Number of Units (Total)
	3/3
88.	Course administrator's name (mention all, if more than one name)
	Name: Prof.Dr.Lukman Aldabbagh . Email lukman_mohamad@uomosul.edu.iq N Name: Ass.Prof.Dr.Abdulwahed Ghazi Email
89.	Course Objectives
Course Objectives	The program aims to develop an understanding of the advanced financial accounting model and the conceptual framework of financial accounting with coverage of:; business combinations and consolidations, Consolidations—Changes in Ownership Interests, Indirect and Mutual Holdings , Stock Investments – Investor Accounting and Reporting, Consolidations Techniques and Procedures, Consolidated Earnings per Share ,income and deferred taxes, Accounting for Derivatives and foreign currency transactions. Additionally, this course is aim to strengthen the

	students advanced accounting knowledge to better approach and solve complex problems regarding the course topics
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90. Teaching and Learning Strategies

Strategy	<p style="text-align: right;">Auditory Learning Strategies:</p> <p>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"> • Lectures: • Group Discussions • Presentations • Multimedia Homework and Assessments
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91. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	3	cognitive and skill-based domain	Business Combinations		
2 nd	3	cognitive and skill-based domain	Stock Investments— Investor Accounting and Reporting		
3 ^{ed}	3	cognitive and skill-based domain	An Introduction to Consolidated Financial Statements		
4 th	3	cognitive and skill-based domain	Consolidation Techniques and Procedures		

5 th	3	cognitive and skill-based domain	Intercompany Pro_ t Transactions—Inventories		
6 th	3	cognitive and skill-based domain	Intercompany Pro_ t Transactions—Plant Assets		
7 th	3	cognitive and skill-based domain	Intercompany Pro_ t Transactions—Bonds		
8 th	3	cognitive and skill-based domain	Consolidations—Changes in Ownership Interests		
9 th	3	cognitive and skill-based domain	Consolidations—Changes in Ownership Interests		
10 th	3	cognitive and skill-based domain	Indirect and Mutual Holdings		
11 th	3	cognitive and skill-based domain	Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation		

12 th	3	cognitive and skill-based domain	Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation		
13 th	3	cognitive and skill-based domain	Consolidation Theories, Push-Down Accounting, and Corporate Joint Ventures		
14 th	3	cognitive and skill-based domain	Partnerships— Formation, Operations, and Changes in Ownership Interests		
15 th	3	cognitive and skill-based domain	Partnerships— Formation, Operations, and Changes in Ownership Interests		

92. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student through various methods like assignments, participation, reports, and quizzes .in addition to a final exam(70 score)

93. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Paul K. Chaney, Debra C. Jeter, 2019, Advanced Accounting, 7 th ed, John Wiley, New Jersey
Main references (sources)	Theodore E Christensen; David M Cottrell; Cassy Budd, 2019, Advanced financial accounting, McGraw-Hill Education ,New york
Recommended books and references (scientific journals, reports...)	Barry Elliott and Jamie Elliott, 2015, Financial Accounting and Reporting, 17 Edition, Pearson Education Limited ,London
Electronic References, Websites	



Prof. Dr. Lukman Aldabbagh



Ass. Prof. Dr. Abdulwahed

**Head of Department
Prof. Dr. Ziyad Alsaqa**



الصفحة 3 من 3



PhD in Accounting	Program:	1
the first	The course:	2
محاسبة حكومية	The name of the material in Arabic:	3
Governmental Accounting	The name of the subject in English:	4
Dr. Ali Malallah Abdullah	Name of the subject teacher:	5
assistant professor	The academic title of the subject teacher	6
Dr. Kubra Muhammad Tahir Hammoudi	Name of the subject teacher:	7
assistant professor	The academic title of the subject teacher:	8
Arabic	Language of instruction:	9
The course aims to familiarize students with the nature of the government accounting environment and the characteristics of accounting in government units, and how this impacts financial reporting objectives at both the national and unit levels. It also includes studies and analysis of modern trends in government accounting, with a focus on International Public Sector Accounting Standards (IPSAS).	Course objective:	10
3	Number of units of the material	11
3	Number of hours of material	12

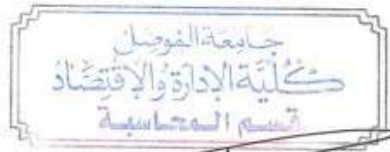
13Course vocabulary	
the address	Week

Government accounting environment	1
Government financial reporting in accordance with International Public Sector Accounting Standards (IPSAS)	2
application Standards IPSAS For the first time	3
Prepare a list of Finance According to standards IPSAS	4
The application of the accrual basis in government accounting: importance and justifications	5
Government Finance Statistics System 2014	6
a test	7
Conceptual framework of government accounting in Iraq	8
Government budgets (item budget, program budget, and performance budget)	9
Government budgets (contractual budget, results-based budget, participatory budget)	10
Government financial reporting according to the Government Finance Statistics system	11
Public sector governance	12
Government accounting and sustainable development	13
Performance evaluation and financial control	14
a test	15

Sources Approved:

3. Ahmed, Nihad Hussein, 2018, The Impact of Adopting International Public Sector Accounting Standards on the Quality of Financial Reporting and Performance Evaluation in Iraqi Government Units, Unpublished PhD Thesis in Accounting Sciences, Department of Accounting, College of Administration and Economics, University of Baghdad, Baghdad, Iraq.

IFAC, (2025), Handbook of International Public Sector Accounting Pronunciations, New York, .4
USA.



Dr. Kubra Mohammed Taher Hammoudi,

Dr. Ali Malallah Abdullah,

A handwritten signature in blue ink, consisting of stylized Arabic letters.

Dr. Ziyad Hashim Yahya Al-Saqqa
Head of Department

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

94.	Course Name:	English Language
95.	Course Code:	
96.	Semester / Year:	6/2025202
97.	Description Preparation Date:	2025
98.	Available Attendance Forms:	Attendance in classrooms
99.	Number of Credit Hours (Total) / Number of Units (Total)	2 hours/2 units
100.	Course administrator's name (mention all, if more than one name)	Name: Dr.Haetham Hashim Kasem Alkhaffaf Email: haitham_alkhafaf@uomosul.edu.iq
101.	Course Objectives	
	Course Objectives	1– Discussing the most important topics of the subject in both its theoretical and practical aspects. – Giving the student a theoretical scientific background in

	<p>the subjects of the subject that qualifies him to adopt it as a basis for the applied aspect and its analyses, and strengthening the theoretical aspect with an applied aspect that consolidates the academic foundation in practice.</p> <p>Enabling the student to obtain reasonable limits that will enable him to practice the accounting profession in this specialty upon graduation and work</p>
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102. Teaching and Learning Strategies

Strategy	<p>the lecture method, the method of discussion and dialogues, the method of practical cases and problem solving, the method of cooperative education through assignments and their discussions and responding to students' inquiries to each other.</p>
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103. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<p>Unit one: no place like home -</p>		Lecture method,	al tests,
2		<p>Unit two: been there , done that -</p> <p>Unit three: What a story -</p> <p>Unit four: nothing -</p>		<p>Method of discussion and dialogues,</p> <p>Practical cases method and solve problems,</p> <p>Cooperative</p>	<p>written tests, panel discussions, feedback and brainstorming through students' discussion of the previous lecture</p>

3	but the truth		education	d the extent to
	first exam -		method	ich they
	it five: an eye to -		Through	remembered it.
4	the future		assignments	
	unit six : making it big		And its	
	unit six : making it big		discussions	
5	how to can write a -		And reply to	
	good essay		Student	
	speaking skills -		inquiries	
	tenses in English -		for each other	
6	second exam -			
	grammar in -			
	English			
7	Linking words -			
8				
9				
10				
11				
12				
13				
14				
15				

104. 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

105. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New headway Level 3
Additional references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	https://elt.oup.com/student/headway/upperintermediate/?cc=us&selLanguage=en

رئيس قسم المحاسبة
أ. د. محمد عبد الحميد

مدرسة المادة
أ. د. هيثم صالح

جامعة الزيتونة
مركز البحوث والإقتصاد
قسم المحاسبة

Course Description Form

106.	Course Name: Advanced Accounting Information Systems		
107.	Course Code: 1071 د نممم		
108.	Semester / Year: 2025 -2024		
109.	Description Preparation Date: 2024		
110.	Available Attendance Forms: My attendance is mandatory:		
111.	Number of Credit Hours (Total) / Number of Units (Total) Available Attendance Forms		
	Number of Credit Hours (Total) / Number of Units (Total)		
112.	Course administrator's name (mention all, if more than one name)		
	Name: Prof. Dr. Zeyad Hashim Al-Saqa Email: zyad_hashim@uomosul.edu.iq		
113.	Course Objectives		
	<table border="1"> <tr> <td>Course Objectives</td> <td>1. To clarify modern concepts related accounting information systems in light recent changes in the business</td> </tr> </table>	Course Objectives	1. To clarify modern concepts related accounting information systems in light recent changes in the business
Course Objectives	1. To clarify modern concepts related accounting information systems in light recent changes in the business		

	<p>information technology environments.</p> <p>2. To identify and discuss the design requirements of accounting information systems and their role in achieving strategic objectives of the economic units which they operate.</p> <p>3. To address the most significant impacts of digital transformation on accounting information systems and to explain modern technological applications of accounting information systems.</p>
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114. Teaching and Learning Strategies

Strategy	<p>Each student should prepare discussion sessions using modern technologies in the field of study.</p>
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115. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Defining Scientific Concepts	The Scientific Framework of Accounting Information Systems: A Modern Perspective	Discussion	10
2		Identifying Areas of Strategic Accounting Information Systems	Strategic Accounting Information Systems		
3		Understanding the Impact of Digital Transformation	Digital Transformation and Accounting Information Systems		
4		Determining the Importance and	Accounting Information		

5	Scope of Systems and Cybersecurity in AIS	Cybersecurity	
6	Identifying Methods of Analyzing Big Data	Big Data Analysis for Accounting Information Systems	
7	S Applications in Cloud Computing Environments	Accounting Information Systems in the Cloud Environment	
8	Producing the Fields of Artificial Intelligence Technologies and Systems	Artificial Intelligence Technologies and Accounting Information Systems	
9	Identifying Smart Accounting Applications	Smart Accounting and its Applications	
10	The Impact of Social Media on AIS	The Internet of Things and Accounting Information Systems	
11	Measuring AIS Efficiency	Social Media and Accounting Information Systems	
12	Measuring AIS Effectiveness	Efficiency of Accounting Information Systems in an IT Environment	
13	Understanding Modern Topics Comprehensive Review Preliminary Exam	Effectiveness of Accounting Information Systems in an IT Environment Discussion Sessions on Accounting Information Systems General Review	

14			End-of-Term Exam		
15					
116. 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					
117. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Zeyad Hashim Al-Saqa (2021), Accounting Information Systems, Ibn Al-Atheer Publishing House, University of Mosul, Iraq.		
Main references (sources)			Zeyad Hashim Al-Saqa (2022), Accounting Information Technologies, Ibn Al-Atheer Publishing House, University of Mosul, Iraq.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites			<p>4. Vernon Richard ,et al,(2017),Accounting Information System,2nd edition,Mc Graw-Hill Education.</p> <p>5. Leslie Turner, et al,(2020), Accounting Information System:Controls and Processes,4th edition, John Wiley&Sons.</p> <p>6. Marshall B. Romney, Paul J. Steinbart, Scott L. Summers and David A. Wood (2020), Accounting Information Systems, Global Edition, , 15th edition</p>		



Zeyad hashim alsqa

Subject teacher



Zeyad hashim alsqa

Head of Department



University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

1. Course Name:	Advanced Managerial Accounting in English
2. Course Code:	2076 د مام
3. Semester / Year:	2025-2026
4. Description Preparation Date:	1/9/2025
5. Available Attendance Forms:	Compulsory
6. Number of Credit Hours (Total) / Number of Units (Total)	4
7. Course administrator's name (mention all, if more than one name)	Name: Assistant professor Dr. Ali Hazim Alyamoor Email: ali.aliyamoor@uomosul.edu.iq Name : Khalis Naser Hasan Email: alnaser71@uomosul.edu.iq
8. Course Objectives	

Course Objectives	develop students' research skills and enhance their understanding of how to apply modern methods in management accounting, as well as the role these methods play in the evolving business environment. It also aims to enhance students' ability to study and analyze the philosophical aspects of these methods in a way that enables them to use them in developing research ideas related to these methods.
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9. Teaching and Learning Strategies

Strategy	<p>The lecture</p> <p>2. Dialogue and interaction</p> <p>3. Constructive criticism</p> <p>4. Brainstorming</p> <p>5. Knowledge maps</p>
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The Manager and Management Accounting	The Manager and Management Accounting	- lecture - Dialogue and interaction	Cognitive assessment
2	4	Master Budget and Responsibility Accounting	Master Budget and Responsibility Accounting	- lecture - Dialogue interaction	Cognitive assessment
3	4	Budgeting and beyond	Budgeting and beyond	- lecture - Dialogue interaction	Cognitive assessment
4	4	Divisional financial performance measures	Divisional financial performance measures	-	
5	4	The Balanced Scorecard: Strategic-Based Control	The Balanced Scorecard: Strategic-Based	- lecture - Constructive criticism - Brainstorming	

			Control		
6	4	Capital investment decisions: appraisal methods	Capital investment decisions: appraisal methods	<ul style="list-style-type: none"> - lecture - Dialogue interaction 	Cognitive assessment
7	4	Decision-making under conditions of risk and uncertainty	Decision-making under conditions of risk and uncertainty	<ul style="list-style-type: none"> - lecture - Constructive criticism - Brainstorming 	Cognitive assessment
8	4	Lean Accounting and Productivity Measurement	Lean Accounting and Productivity Measurement	<ul style="list-style-type: none"> - lecture - Constructive criticism - Brainstorming 	Cognitive assessment
9	4	Supply chain and management accounting	Supply chain and management accounting	<ul style="list-style-type: none"> - lecture - Dialogue interaction 	Cognitive assessment
10	4	Activity-Based Management	Activity-Based Management	<ul style="list-style-type: none"> - lecture - Constructive criticism - Brainstorming 	Cognitive assessment skills assessment
11	4	Pricing and Profitability Analysis	Pricing and Profitability Analysis	<ul style="list-style-type: none"> - lecture - Dialogue interaction 	Cognitive assessment
12	4	Environmental management accounting: an overview and application of the concept	Environmental management accounting: an overview and application of the concept	<ul style="list-style-type: none"> - lecture - Dialogue interaction 	Cognitive assessment
13	4	The application of linear programming to management accounting	The application of linear programming to management accounting	<ul style="list-style-type: none"> - lecture - Constructive criticism - Brainstorming 	Cognitive assessment skills assessment
14	4	Challenges for the future Drury	Challenges for the future Drury	<ul style="list-style-type: none"> - lecture - Constructive criticism - Brainstorming 	Cognitive assessment skills assessment

15	4	Exam and review	Test	- lecture -	skills assessment
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11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	ary, C., 2018. Cost and management accounting. Andover, Hampshire: Cengage Learning.
Main references (sources)	Cornerstones of Cost Management, 2018, Don R. Hansen, Maryanne M. Mowen, Fourth Edition.
Recommended books and references (scientific journals, reports...)	que, Z. ed., 2010. Handbook of cost and management accounting. Spiramus Press Ltd. oor Bhimani, Charles T. Horngren, Srikant M. ar, and Madhav V. Rajan . (2023). Management and Cost accounting: Eighth Edition.
Electronic References, Websites	



Assist-prof Dr. Khalis Hasan Yousif



Assist-prof Dr Ali Alyamoor

Head of Department

Prof Dr. Zyad Hashim Alsaqa



أ.د. زياد هاشم السقا



PhD in Accounting	Program:	1
the second	The course:	2
مناهج واخلاقيات البحث العلمي	The name of the material in Arabic:	3
Methods and ethics of scientific research	The name of the subject in English:	4
Dr. Ali Malallah Abdullah	Name of the subject teacher:	5
assistant professor	The academic title of the subject teacher	6
Dr. Kubra Muhammad Tahir Hammoudi	Name of the subject teacher:	7
assistant professor	The academic title of the subject teacher:	8
Arabic	Language of instruction:	9
Introducing students to the ethics of scientific research To equip them with the skills to analyze research problems and formulate research methodologies and theses for Using scientific research theories in carrying out scientific research. To equip students with the skills to test research hypotheses and draw conclusions and Conducting applied research and case studies	Course objective:	10
2	Number of units of the material	11
2	Number of hours per subject	12

13 Course vocabulary	
the address	Week

Introduction to the methods and ethics of scientific research	1
Theories of scientific research	2
Scientific research methodologies (the deductive method)	3
Scientific research methodologies (the inductive method)	4
Formulating the thesis title, identifying its variables, and clarifying the relationship between the variables.	5
Identifying the problem and research questions	6
Formulating hypotheses and methods of testing them	7
Presenting and evaluating previous studies	8
a test	9
Electronic source documentation programs	10
Tools and methods for testing research hypotheses (applied studies)	11
Tools and methods for testing research hypotheses (case studies)	12
Tools and methods for testing research hypotheses (content analysis)	13
a test	14
Tools and methods for testing research hypotheses (questionnaires and checklists)	15

Sources Approved:

1. Rashid Abdullah Amin. 2020. Scientific Research Writing: Principles, Theories, and Experiments.
2. Obaido, Ali Ibrahim, 2014. Quality of Scientific Research: Ethics, Methodology, Supervision, and Writing Theses and Scientific Research Papers. Dar Al Wafaa for Printing and Publishing
3. Hassan Al-Ziyadi. 2017. Foundations and Ethics of Scientific Research. Dar Al-Fayhaa for Printing and Publishing.



Dr. Kubra Mohammed Taher Hammoudi,

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line and a small flourish.

Dr. Ali Malallah Abdullah,

22
أ.د. زياد هاشم السقا

1. Program:	PhD in Accounting
2. Course	Second course
3.The name of the material in Arabic:	مشاكل محاسبية معاصرة
4. The name of the subject in English:	Contemporary accounting problems
5. Name of the subject teacher:	Dr. zeyad hashim alsaqa
6. The academic title of the subject teacher	Professor
7. Name of the subject teacher:	Dr. Alaa Abdulwahid Dhannoon
8. The academic title of the subject teacher:	Professor
9.Language of instruction:	Arabic
10. Course objective:	Introducing developments affecting accounting and recent related changes, with a focus on measurement and disclosure problems that are still debated and discussed in light of international professional accounting publications, as well as researchers' trends in addressing these problems, changes and developments.
11. Number of units of the material	3

12. Number of hours per subject	3
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11. Course vocabulary	
Week no.	the address
1	Accounting for Sustainable Development
2	Accounting disclosure of cyber risks
3	Internal auditing in a cybersecurity environment
4	Internal auditing and management concepts (empowerment, job burnout)
5	Accounting measurement in the e-commerce environment
6	Accounting education in the digital age
7	Midterm exam
8	Strategic Management Accounting
9	Partnership of specialists with the audit team
10	Auditor's confirmation of disclosure of gaseous emissions and greenhouse gases

11	Sustainability assurance requirements
12	Strategic planning for external auditing
13	Cognitive maturity of accountants and auditors in the modern environment
14	Accounting problems and professional conduct
15	Contemporary issues and challenges in accounting and auditing

 أ.د. زياد السقا

 أ.د. زياد هاشم السقا
 أ.د. لاريمه الام

1.

1. Program:	PhD in Accounting
2. Course	Second course
3.The name of the material in Arabic:	تدقيق متقدم وخدمات التأكيد
4. The name of the subject in English:	Advanced auditing and assurance services
5. Name of the subject teacher:	Dr. zeyad hashim alsaqa
6. The academic title of the subject teacher	Professor
7. Name of the subject teacher:	Dr. Alaa Abdulwahid Dhannoon
8. The academic title of the subject teacher:	Professor
9.Language of instruction:	Arabic
10. Course objective:	This course introduces modern auditing concepts issued by international professional organizations, familiarizes participants with relevant standards, focuses on concepts related to assurance services, and covers all recent developments.
11. Number of units of the material	3
12. Number of hours per subject	3

11. Course vocabulary	
Week no.	the address
1	Future trends in audit research
2	Trends in the development of internal auditing
3	Behavioral auditing and professional judgment
4	Integrated framework of auditing standards in the contemporary environment
5	Audit quality and professional governance
6	Recent developments in Shari'ah Audit
7	Midterm exam
8	Philosophy of auditing theory
9	IT environment audit
10	Auditing using artificial intelligence techniques / General framework
11	Auditing using artificial intelligence techniques / Key techniques used
12	Auditing the e-commerce environment
13	Big data auditing

14	Auditing the cloud environment
15	Cybersecurity and auditing

Sources

- 1- International Auditing and Assurance Standards Board (IAAB) (2020), International Standards on Quality Control, Auditing, Review, Other Assurance Engagements and Related Services, translated by the Saudi Organization for Certified Public Accountants (SOCPA), www.socpa.org.
- 2- Alvin A. Arens, Randar J. Elder, and Mark S. Beasley (2019), Accounting Auditing and Assurance Services, translated by Mohammed Abdel Fattah and Ghareeb Jabr, Dar Al-Marikh, Saudi Arabia, Vol. 1, Vol. 2.


أ.د. زهراني


جامعة أم القرى
كلية الإدارة والاقتصاد
شعبة المحاسبة


أ.د. رشيد


أ.د. زياد هاشم السقا

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

13.Course Name:	
International Accounting / Ph.D Program	
14.Course Code:	
I.A 2073	
15.Semester / Year:	
Second Semester 2025-2026	
16.Description Preparation Date:	
18/1/2026	
17.Available Attendance Forms:	
Daily Attendance Sheet	
18.Number of Credit Hours (Total) / Number of Units (Total)	
2/2	
19.Course administrator's name (mention all, if more than one name)	
Name: Prof.Dr.Lukman Aldabbagh . Email lukman_mohamad@uomosul.edu.iq	
N Name: Ass.Prof.Dr.Taha Ardini Email	
20.Course Objectives	
Course Objectives	The program aims to develop an understanding of the international accounting model and the conceptual framework of accounting standards with coverage of:, Innovations in International Accounting Measuring harmonization Accounting for Derivatives and foreign currency transactions, Accounting For Price Level Changes, and many subjects in international accounting , Additionally, this course is aim to strengthen the students international accounting knowledge to better approach and solve complex problems regarding the course topics

21. Teaching and Learning Strategies

Strategy

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:

- Lectures:
- Group Discussions
- Presentations
- Multimedia Homework and Assessments

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 st	3	cognitive and skill-based domain	Introduction to International Accounting		
2 nd	3	cognitive and skill-based domain	Innovations in International Accounting		
3 ^{ed}	3	cognitive and skill-based domain	Institutional and external influences on accounting rules and practices		
4 th	3	cognitive and skill-based domain	Measuring harmonization and diversity		

5 th	3	cognitive and skill-based domain	An Introduction to IFRS		
6 th	3	cognitive and skill-based domain	Currency Translation		
7 th	3	cognitive and skill-based domain	Forward Currency Translation		
8 th	3	cognitive and skill-based domain	Multinational Budgeting and Control System		
9 th	3	cognitive and skill-based domain	Accounting For Price Level Changes		
10 th	3	cognitive and skill-based domain	Methods of Price Level Accounting, Practical, Application 1		
11 th	3	cognitive and skill-based	International Taxation and Transfer Pricing		

		domain			
12 th	3	cognitive and skill-based domain	Tangible and intangible fixed assets		
13 th	3	cognitive and skill-based domain	Segment Reporting		
14 th	3	cognitive and skill-based domain	Transparency and disclosure		
15 th	3	cognitive and skill-based domain	Exam		

23.Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student through various methods like assignments, participation, reports, and quizzes .in addition to a final exam(70 score)

24.Learning and Teaching Resources

quired textbooks (curricular books, if any)	Doupnik, Finn, Gotti, and Perera ,2020,International Accounting, 5th edition,Mc Grew Hill.
Main references (sources)	Frederick-D.-Choi-Gary-K.-MeeK,2011-International-Accounting-7th-Edition ,Prentice-Hall-
Recommended books and references (scientific journals, reports...)	Barry Elliott and Jamie Elliott,2015, Financial Accounting and Reporting,17 Edition, Pearson

	Education Limited ,London
Electronic References, Websites	


Prof. Dr. Lukman Aldabbagh


Ass. Prof. Dr. Taha Ardini


جامعة البلقاء التطبيقية
كلية الإدارة والاقتصاد
القسم المحاسبية


د. د. زياد هاشم السقا

الصفحة 3 من 4

University of Mosul

College of Administration & Economics

Department of Accounting

Course Description Form

25.	Course Name:	Financial Statement Analysis / PhD in Accounting
26.	Course Code:	1073 د تحقق
27.	Semester / Year:	2025-2026
28.	Description Preparation Date:	2025
29.	Available Attendance Forms:	Actual student attendance
30.	Number of Credit Hours (Total) / Number of Units (Total)	3
31.	Course administrator's name (mention all, if more than one name)	Name: Dr. Maher Ali Al-Shamam Email: maher_alshamam@uomosul.edu.iq
32.	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,

	search, and administrations of international professional organizations that are related to Financial Statement Analysis.
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33. Teaching and Learning Strategies

Strategy	Explaining the actual lectures in person and using several means, including the blackboard, the data show, and the smart board.
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34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understand	Analysis of balance sheet items	presence	Discussion, In
2		Understand	Analysis of revenues and expenses	sence	estions and answers
3		Understand	Cash flow analysis	sence	Discussion, In
4		Understand	The theory of efficient financial markets	sence	estions and answers
5		Understand	Earnings quality analysis	sence	Discussion, In
6		Understand	Analysis of financial derivatives and real options	sence	estions and answers
7		Understand	Risk and return analysis	sence	Discussion, In
8		Understand	Financial sustainability analysis	sence	estions and answers
9		Understand	Analysis of the financial portfolio and financial structure	sence	Discussion, In
10		Understand	Financial analysis of multinational companies	sence	estions and answers
11		Understand	Written exam	sence	Discussion, In
12		Understand	Financial analysis of government sector facilities	sence	estions and answers
	Understand	Causes of company collapse (how to read financial	presence	In	answers

13	Understand	statements)	
14	Understand	Comprehensive analysis (a deep dive into financial analysis)	
15	Understand	Analysis of Basel 1, 2 and 3 decisions	

35. 1Course Evaluation

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

36. 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	



 أ.د. نزار بن عبد الله
 رئيس القسم
 أ.د. فاطمة بن عبد الله
 أ.م.د. هاشم الحفاف