

Course description form

1. : Course name Agricultural Accounting	
Agricultural accounting	
2. :code Course Code	
MIET248	
3. : Semester/Year	
2024-third stage/2023/ semester	
4. : Date this description was prepared	
2024/2/1	
5. :Available forms of attendance	
ceMy presen	
6. :(Number of study hours (total)/number of units (total	
number of units ,45 :Theoretical hours: 30 hours / Practical hours: 3.5 units	
7. (Name of the course administrator (if more than one name is mentioned	
: Ali Name : M.D. Ahmed Hashem Aliahmadhashim1982@uomosul.edu.iq	
:Amil - Al Osama Laith Muhammad Faiq .Name : M.M@uomosul.edu.iq	
Osama.Laith	
8. objectives Course	
<p>:practical</p> <p>to explain the Introducing the student to how - main purpose of agricultural accounting the nature of Enabling the student to know agricultural work</p> <p>thodsme The student will be shown the types and processing agricultural crop accounts of the crop calculation table Shows the student Methods of tabulating data and performing calculations and Shows the student how to use the crop stores calculation table sales</p> <p>r of stages that the numbe It explains to the student agricultural units that include nurseries and and how to conduct final orchards go through calculations the accounting spreadsheet for It shows the student and all grain crops as well , nurseries, orchards</p> <p>to es himExplains to the student and enabl organize an accounting table for calculating fattening livestock an Enabling the student to make accounting table to account for dairy and all types of livestock, each livestock .according to their use</p>	<p>:theoretical</p> <p>The student learns about the concept of - agricultural accounting Shows the student the difference between nancial accounting and agricultural fi accounting</p> <p>It explains to the student the curriculum and the nature of agricultural work , assignments and the implications of accounting the concept of records and The student solves documents to daily records Introducing the student Shows the student the types of daily records and the professor what an inventory Explains to the student record is Explains to the student the concept of the importance of agricultural accounting and the debtor relationship-creditor ws the student how to use records and It sho how to make a daily, monthly and annual inventory Shows the student the types of records according to crops Explains to the student grain crop records Shows the student the records of fattening and livestock o the student the breeding and Explains t fattening records</p>

9. Teaching and learning strategies

The strategy

The interactive lecture, brainstorming, dialogue and discussion, explains the importance of agricultural accounting

The interactive lecture is brainstorming, dialogue and discussion on the types of agricultural and financial accounting and comparison between them

Interactive lecture, brainstorming, clarification of agricultural records systems for crops

Interactive lecture, brainstorming, and finding the number of stages that agricultural units that include nurseries and orchards go through

Interactive lecture, brainstorming, dialogue and participation in agricultural accounting strategy

Interactive lecture, brainstorming, dialogue and participation in An accounting table for the growth and exploitation stages

Interactive lecture, brainstorming, dialogue and discussion, assigning tasks and reporting Dairy and all types of livestock

Interactive lecture, brainstorming, dialogue and discussion, assigning tasks and reporting An accounting table for the growth and exploitation stages

Interactive lecture, brainstorming, dialogue and discussion, assigning tasks and reporting Crop sales calculation table

The interactive lecture and brainstorming explained the stage of decline and decay

Interactive lecture, brainstorming, dialogue and discussion on agricultural record systems for crops

Interactive lecture, brainstorming, dialogue and discussion,
assigning tasks and reporting Livestock accounting table

Interactive lecture, brainstorming, dialogue and discussion

Explain the expense and revenue account for breeding
livestock

He is assigned a duty to explain the concept of
accounting for breeding livestock He is assigned the task
of solving an exercise

Course structure. 10

on Evaluati method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Identify the concept of agricultural accounting and rence between recognize the diffe it and agricultural accounting	The student gets acquainted withA1 the concept of agricultural accounting shows the student the difference B1 between financial and accounting accounting	2 Theore tical	1
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Identify the types of agricultural records	to The student learns howC1 records organize agricultural	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Identify the daily log platform	Explains to the student the types B2 records of	2 Theore tical	2
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	the types of professor Identify records	the crop How to analyzeD1 calculation table	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Inventory record	Definition of an individual's A2 the demand for a commodity and law of negative slope demand	2 Theore tical	3
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Statement of farmers' records	farm recordsB3 How to inventory the crop warehouse yDisplaC3 calculation table	Practi3 cal	

exams Short Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Identify the stages that nursery accounts go through	he number of T shows the studentB4 stages that agricultural units that include nurseries and orchards go through	2 Theore tical	4
exams Short Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Learn about crop records systems	Agricultural The student learnsC4 records systems for crops	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard alogue styleDirect di reporting Assigning tasks and	Difference between agricultural accounting and financial accounting	the main The student appreciatesB5 purpose of agricultural accounting	2 Theore tical	5
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard irect dialogue styleD reporting Assigning tasks and	Learn about the nature of farm work accounting	the nature The student analyzesD2 of agricultural work	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods on the blackboard Style of writing Direct dialogue style Assigning tasks	Tables for growth and exploitation	Explain Explains to the studentB6 the concept of growth and exploitation	2 Theore tical	6
Short exams Assignment of duty discussions	Auditory methods blackboard Style of writing on the Direct dialogue style Assigning tasks	Accounting for the production and fruition phase	the production How to calculate C5 and fruiting stage	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods dStyle of writing on the blackboar Direct dialogue style reporting Assigning tasks and	Addressing the decline of orchards	the stage Explains to the studentB7 of decline and decay	2 Theore tical	7
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Examples of calculating nurseries and orchards	process incidental How toC6 revenue accounts	Practi3 cal	

Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Accounting processing of the fattening account	fattening shows the studentB8 livestock	2 Theore tical	8
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting ks andAssigning tas	Examples of livestock accounting	to count livestock How C7	Practi3 cal	
exams Short Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Accounting for dairy cattle	dairy Explains to the studentB9 cattle	2 Theore tical	9
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style greportin Assigning tasks and	Examples of calculating the dairy products of amount	Shows the student the effect of B10 dairy cattle	Practi3 cal	
Short exams ssignment of A duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks	Breeding livestock account	The student learns about the A3 breeding livestock concept of	2 Theore tical	10
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard tyleDirect dialogue s Assigning tasks	the breeding livestock for account	Accounting for recognizesA4 Learns toC8 .breeding livestock process the accounting for breeding livestock	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods of writing on the blackboard Style Direct dialogue style reporting Assigning tasks and	Calculating expenses and revenues for breeding livestock	The student recognizes a conceptA5 Calculating expenses and revenues for breeding livestock	2 Theore tical	11
Short exams Assignment of duty	Auditory methods Style of writing on the blackboard Direct dialogue style	for and revenues expenses livestock breeding	The student distinguishes the E2 treatment of expenses accounting and revenues of breeding livestock	Practi3 cal	


discussions	reporting Assigning tasks and		esand their expens		
exams Short Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Processing the output account livestock and its sales for	The student learns about raising A5 ivestockl How to calculate livestock C 9 breeding How to calculate breeding B11 livestock	2 Theore tical	12
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard rect dialogue styleDi reporting Assigning tasks and	of calculating the Methods breeding output and sales of livestock	The student distinguishes and D4 compares methods of calculating milk and livestock	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style reporting Assigning tasks and	Production theory (production (with one variable input Total, average and marginal output Stages of production	Explains to the student the total, B12 average, and marginal product, the law of diminishing returns, and the stages of production f the curve of average Figure oC10 product and marginal product	2 Theore tical	13
Short exams Assignment of duty discussions	Auditory methods of writing on the blackboard Style Direct dialogue style reporting Assigning tasks and	Calculation methods for livestock and dairy	The student compares and D5 distinguishes between educational methods distinguishes between dairy and E3 breeding cattle	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods blackboard Style of writing on the Direct dialogue style reporting Assigning tasks and	Orchard accounts	Explains to the student the B13 orchard calculations	2 Theore tical	14
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard ect dialogue styleDir reporting Assigning tasks and	Examples of orchard accounts	The student analyzes orchard D6 accounting methods	Practi3 cal	

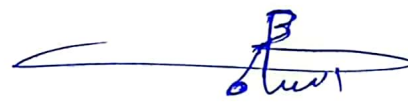
Short exams Assignment of duty discussions	Writing style on Auditory methods Direct dialogue style the blackboard reporting g tasks andAssignin	Feedstock accounts	specifies the student's fattening B14 accounts	2 Theore tical	15
Short exams Assignment of duty discussions	Writing style on Auditory methods Direct dialogue style the blackboard ortingrep Assigning tasks and	Examples of fattening accounts	The student learns how to B15 calculate fattening	Practi3 cal	

Course evaluation -11				
Relative weight %	Class	Calendar a week -appointment	Calendar methods	T
5	5	15-1 My theory week	Final theoretical report +	1
10	5 5	Week 3	Quiz Short test 1	2
15	10 5	Week 9	Midterm test Theoretical and practical	3
10	5 5	Week 12	Short test 2 Quiz	4
20	20	Practical exam week	Final practical test	5
40	40	A week of theoretical exam	Final theoretical test	
100	100		the total	

Learning and teaching resources -12

nd the practical subject teacher The theoretical subject teacher a



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