

Course description form

1. : Course name Agricultural Accounting	
Agricultural accounting	
2. Course Code	
AGAC391	
3. : Year/Semester	
2025-2024/third stage/ semester	
4. : Date this description was prepared	
2025/2/1	
5. : Available forms of attendance	
presence+online	
6. : (total) number of units /(total) Number of study hours	
number of units :45 :Practical hours /hours 30 :Theoretical hours: 3.5 units	
7. (if more than one name is mentioned) Name of the course administrator	
Emil: Amina abdulilah hamdoon amina80@uomosul.edu.iq	
Osama Laith Muhammad Fai Osama.Laith@uomosul.edu.iq	
A hmad.alajrawy A hmad.alajrawy@uomosul.edu.iq	
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>methods 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</p> <p>and Shows the student how to use the crop stores calculation table sales</p> <p>the number of stages that It explains to the student e nurseries and agricultural units that includ and how to conduct final orchards go through calculations</p> <p>the accounting spreadsheet for It shows the student and all grain crops as well nurseries and orchards</p> <p>to Explains to the student and enables him organize an accounting table for calculating fattening livestock</p> <p>an Enabling the student to make accounting spreadsheet to account for 'and all types of livestock dairy cattle .each according to their use</p>	<p>:theoretical</p> <p>The student learns about the concept of - agricultural accounting Shows the student the difference between financial accounting and agricultural 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</p> <p>Introducing the student to daily records daily records Shows the student the types of and the professor</p> <p>what an inventory record is Explains to the student Explains to the student the concept of the importance of agricultural accounting and the debtor relationship-creditor</p> <p>It shows the student how to use records and monthly and annual 'yhow to make a dail inventory</p> <p>Shows the student the types of records according to crops</p> <p>Explains to the student grain crop records Shows the student the records of fattening and livestock</p> <p>Explains to the student the breeding and 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 stage

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

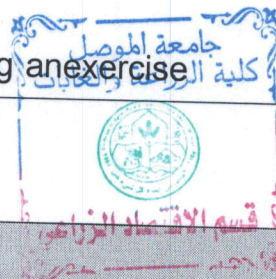
Interactive lecture, brainstorming, dialogue and discussion, assigning tasks and reporting Crop sales calculation table

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

	<p>Interactive lecture, brainstorming, dialogue and discussion Explain the expense and revenue account for breeding livestock</p> <p>He is assigned a duty to explain the concept of accounting for breeding livestock</p> <p>He is assigned the task of solving an exercise</p>
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Course structure 10.

Evaluation 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 Assigning tasks and reporting	Identify the concept of agricultural accounting and recognize the difference between it and agricultural accounting	The student gets A1 the acquainted with concept of agricultural accounting shows the student B1 the difference 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 Assigning tasks and reporting	Identify the types of agricultural records	The student learns C1 to organize how agricultural records	3 Practi cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Identify the daily log platform	Explains to the B2 student the types of records	2 Theore tical	2
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Identify the of types professor records	How to analyze D1 the crop calculation table	3 Practi cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Inventory record	Definition of an A2 individual's demand for a commodity and of negative the law slope demand	2 Theore tical	3
Short exams	Auditory methods	Statement of	B3 How to inventory	3 Practi cal	

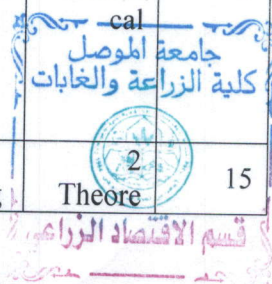


Assignment of duty discussions	Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	records 'farmers	farm records the crop DisplayC3 warehouse calculation table	cal	
amsShort ex Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Identify the stages that nursery accounts go through	shows the B4 number of The student 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 Assigning tasks and reporting	Learn about crop records systems	The student C4 Agricultural learns records systems for crops	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard dialogue Direct style Assigning tasks and reporting	Difference between agricultural accounting and financial accounting	The student B5 the main appreciates purpose of agricultural accounting كلية الزراعة والحدائق	2 Theore tical	5
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard dialogue Direct style Assigning tasks and reporting	Learn about the nature of farm work accounting	The student D2 the nature of, analyzes agricultural work قسم الاقتصاد الزراعي	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on blackboard the Direct dialogue style Assigning tasks	Tables for growth and exploitation	Explains to the B6 Explain the student concept of growth and exploitation	2 Theore tical	6
Short exams Assignment of duty discussions	Auditory methods Style of writing on blackboard the Direct dialogue style Assigning tasks	Accounting for the production and fruiting phase	How to calculateC5 the production and fruiting stage	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Addressing the decline of orchards	Explains to the B7 the stage of student decline and decay	2 Theore tical	7
Short exams	Auditory methods	Examples of	process How toC6	Practi3 cal	

Assignment of duty discussions	Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	calculating nurseries and orchards	incidental revenue accounts	cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Accounting processing of the fattening account	shows the B8 fattening student livestock	2 Theoretical	8
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Examples of livestock accounting	to count HowC7 livestock	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Accounting for dairy cattle	Explains to the B9 dairy cattle student	2 Theoretical	9
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Examples of calculating the dairy of amount products	Shows the student B10 the effect of dairy cattle	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks	Breeding livestock account	The student learns A3 about the concept of breeding livestock	2 Theoretical	10
Short exams Assignment of duty discussions	Auditory methods Style of writing on blackboard the Direct dialogue style Assigning tasks	the breeding for livestock account	A4 Accounting recognizes .for breeding livestock process Learns toC8 the accounting for breeding livestock	Practi3 cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Calculating expenses and revenues for breeding livestock	The student A5 recognizes a Calculating concept expenses and revenues for breeding livestock	2 Theoretical	
Short exams	Auditory methods	and expenses	E2	Practi3	

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Assignment of duty discussions	Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	for revenues breeding livestock	The student distinguish treat the accounting into expenses and revenues of breeding livestock and their expenses	cal	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Processing the output account and its sales for livestock	The student learns A5 about raising livestock How to calculate C 9 livestock breeding How to calculate B11 breeding livestock	2 Theoretical	12
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	of Methods calculating the output and sales breeding of livestock	The student D4 distinguishes and compares methods of calculating milk and livestock	Practical	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Production theory production with) one variable (input average , Total and marginal output Stages of production	Explains to the B12 'student the total and marginal 'average of the law 'product 'diminishing returns and the stages of production Figure of the C10 curve of average product and marginal product	2 Theoretical	13
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Calculation methods for livestock and dairy	The student D5 compares and distinguishes between educational methods distinguishes E3 between dairy and breeding cattle	Practical	
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Orchard accounts	Explains to the B13 student the orchard calculations	2 Theoretical	14
Short exams Assignment of duty discussions	Auditory methods Style of writing on the blackboard Direct dialogue style Assigning tasks and reporting	Examples of orchard accounts	The student D6 analyzes orchard accounting methods	Practical	
Short exams Assignment of	Auditory methods Writing style	Feedstock accounts	specifies the B14 student's fattening	2 Theoretical	15



Course evaluation -11				
Relative weight %	Class	-Calendar appointment a week	Calendar methods	T
5	5	15-1 My theory week	Final	

duty discussions	on the blackboard Direct dialogue style Assigning tasks and reporting		accounts	tical	
Short exams Assignment of duty discussions	Auditory methods Writing style on the blackboard Direct dialogue style Assigning tasks and reporting	Examples of fattening accounts	The student B15 learns how to calculate fattening	Practical	

			theoretical report +	1
10	5 5	Week 3	Quiz 1 Short test	2
15	10 5	Week 9	Midterm test Theoretical and practical	3
10	5 5	Week 12	Short 2 test 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				

.Ms .Asst Amina Abdulilah Hamdoon :Theoretical subject teacher

M.M Osama Laith Muhammad :Practical subject teacher

M.M A hmad.alajrawy : Practical subject teacher

Dr .Prof Qais Nazem Ghazal .:Head of the Scientific Committee

:Head of the Department of Agricultural Economics

.Dr .Prof .Asst Zwaïd Fathi Abdel

