Academic Program Description Form

University Name: Wasit

Faculty/Institute: College of Administration and Economics

Scientific Department: Accounting

Academic or Professional Program Name: Master in Accounting

Final Certificate Name: Master in Accounting..............

Academic System: Courses

Description Preparation Date: 09/08/2026

File Completion Date: 09/08/2026

Signature:

Head of Department Name:

Asst. Prof. Dr. Haider Atta Zbain

Date:

Signature:

Scientific Associate Name:

Prof. Hussein Shnawa Majed

Date:

The file is checked by: SAif AL DieeN Nasser

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 9/8/2020

Signature: Saif

رئاسة جامعة واسط
كلية الادارة والاقتصاد
شعبة ضمان الجودة

Approval of the Dean

Prof. Dr. Ahmed Abdalah Salman Alwaeli

Prof.Dr.
Ahmed Abdullah Salman
Dean

Program Description Form

Academic program description

Cost accounting material

Course Description

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating .whether the student has made the most of the learning opportunities available .It must be linked to the programme description

University of Wasit / College of Administration and Economics	**Educational institution -1**
Accounting	**/ Scientific Department .1 Center**
Cost Accounting - Master of Accounting Course 1	**Course Name/Code .2**
Weekly lectures	**Available attendance .3 forms**
	Chapter/Year .4
3	**Number of study hours .5 (total)**
2025/2/7	**Date this description was .6 prepared**
	Course objectives .7
Course outcomes, teaching, learning and evaluation methods -9	

A - Knowledge and understanding -1 Providing students with scientific guidance in line with progress and development in the field of the modern business environment. -2 Identify the financial transaction recording processes for various elements -3 Providing students with the methods and skills that enable them to deal with employees in companies -4 Understand the process of preparing financial statements as well as understand the conceptual framework aspect of financial accounting.
b – m skills Thinking • Asking students questions during the lecture . ▪ Interact and communicate with students during the lecture . Give students the opportunity to think and contribute solutions.
C - Teaching and learning methods 1. Start new topics Explaining the theoretical aspect of the subject and supporting it with examples from the modern business environment. 2. Explain the practical side by providing many examples. 3. Explaining the material using various methods, such as using progressive presentation tools and solving problems using **blackboard.** 4. Give students the opportunity to solve exercises and participate. With their ideas and asking their questions Conduct daily tests to ensure the student understands the material.
D- Evaluation methods
–1 Monthly and daily exam grades . –2 Daily student posts . –3 The student's continuous attendance and contributions to questions during the lecture. –4 The student's commitment to attendance and adherence to classroom rules.

structure : First course / Cost Accounting- Course 10					
Evaluation method	**road education**	**Name of unit/course or topic**	**Required learning outcomes**	**Watches**	**The week**
Explain the material and discuss it with .the students	Theoretical and practical	Cost Terminology Cost Behaviors and	Cost Concepts and Terminology	3	1
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for materials	Accounting for materials	3	2
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for materials	Accounting for materials	3	3
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for labors	Accounting for wages	3	4
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for labors	Accounting for wages	3	5
Explain the material and discuss it with .the students	Theoretical and practical	Exam.	Exam 1	3	6
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for factory overhead	Accounting for indirect manufacturing costs	3	7
Explain the material and discuss it with .the students	Theoretical and practical	Accounting for factory overhead	Accounting for indirect manufacturing costs	3	8
Explain the material and discuss it with .the students	Theoretical and practical	Job costing	Production order system	3	9
Explain the material and discuss it with .the students	Theoretical and practical	Process costing	Production stages system	3	10
Explain the material and discuss it with .the students	Theoretical and practical	Process costing	Production stages system	3	11
Explain the material and discuss it with .the students	Theoretical and practical	Inventory and Production Management	Inventory and production management	3	12

Explain the material and discuss it with .the students	Theoretical and practical	Allocation of Joint Costs and Accounting for By-Product	Shared and incidental products	3	13
Explain the material and discuss it with .the students	Theoretical and practical	Allocation of Joint Costs and Accounting for By-Product	Shared and incidental products	3	14
Explain the material and discuss it with .the students	Theoretical and practical	Exam.	exam	3	15

Infrastructure -11

Required Textbooks -1

Main references (sources) - 2

1- Cost Accounting: A Managerial Emphasis {Horngren, Charles}

2- COST ACCOUNTING BY MATZ USRY

3- cost accounting (Kinny)

Recommended books and references (scientific journals (.reports , etc , -1

..... references , websites -2

Curriculum development plan -12

Academic program description

Advanced Cost Accounting in English

Course Description

This course description provides a concise summary of the main features of the course and the learning outcomes expected of the student, demonstrating

.whether the student has made the most of the learning opportunities available .It must be linked to the programme description

University of Wasit / College of Administration and Economics	Educational institution -2
Accounting	/ Scientific Department .8 Center
Advanced Cost Accounting - Master of Accounting Course 2	Course Name/Code .9
Weekly lectures	Available attendance .10 forms
	Chapter/Year .11
2	Number of study hours .12 (total)
2025/2/7	Date this description .13 was prepared
	Course objectives .14

Course outcomes, teaching, learning and evaluation methods -9

A - Knowledge and understanding

-5 Providing students with scientific guidance in line with progress and .development in the field of the modern business environment

-6 Identify the financial transaction recording processes for various elements

-7 to Providing students with the methods and skills that enable them deal with employees in companies

-8 Understand the process of preparing financial statements as well as understand .the conceptual framework aspect of financial accounting

b – m skills Thinking

- . Asking students questions during the lecture
- . Interact and communicate with students during the lecture

.Give students the opportunity to think and contribute solutions

C - Teaching and learning methods 5. Start new topics Explaining the theoretical aspect of the subject and supporting it with examples from the modern business environment. 6. Explain the practical side by providing many examples. 7. Explaining the material using various methods, such as using progressive presentation tools and solving problems using **blackboard.** 8. Give students the opportunity to solve exercises, share their ideas and ask questions. Conduct daily tests to ensure the student understands the material.
D- Evaluation methods
5- and daily exam grades . 6- Daily student posts . 7- The student's continuous attendance and contributions to questions during the lecture. 8- The student's commitment to attendance and adherence to classroom rules.

Course Structure, Second Course / Advanced Cost Accounting -10

Evaluation method	road education	Name of unit/course or topic	Required learning outcomes	Watches	The week
Discussions and direct questions	Theoretical and practical	Cost allocation traditional and activity based costing	Cost allocation	2	1
Discussions and direct questions	Theoretical and practical	Activity based costing introduction	activity based costing	2	2
Discussions and direct questions	Theoretical and practical	Flexible budget Direct Cost Variances and Management Control	Flexible budgets and direct deviations	2	3
Discussions and direct questions	Theoretical and practical	Flexible budget Direct Cost Variances and Management Control	Flexible budgets and direct deviations	2	4
Discussions and direct questions	Theoretical and practical	Flexible budget overhead Cost Variances and Management Control	variances indirect Flexible budgets and	2	5
Discussions and direct questions	Theoretical and practical	Flexible budget Direct Cost Variances and Management Control.	variances indirect Flexible budgets and	2	6
Discussions and direct questions	Theoretical and practical	Sales variance analysis	Sales variance analysis	2	7
Discussions and direct questions		Exam.	exam	2	8
Discussions and direct questions	Theoretical and	Profitability- profitability analysis	Mill analysis	2	9

	practical				
Discussions and direct questions	Theoretical and practical	Customer-profitability analysis	Customer Profitability Analysis	2	10
Discussions and direct questions	Theoretical and practical	Allocation of support Department cost commons and Revenue	Allocating costs of support departments and general revenues	2	11
Discussions and direct questions	Theoretical and practical	Comparing inventory costing method	Determining inventory cost compared to valuation methods	2	12
Discussions and direct questions	Theoretical and practical	Cost control and cost reduction	Cost control and reduction	2	13
Discussions and direct questions	Theoretical and practical	Quality costs	Quality costs	2	14
		examination	Exams	2	15

Infrastructure -11

Required Textbooks -2

Main references (sources) - 2

1- Cost Accounting: A Managerial Emphasis {Horngren, Charles}

2- COST ACCOUNTING BY MATZ USRY

3- cost accounting (Ki

Recommended books -3 and references (scientific (.journals , reports , etc

references , websites -4 .....

Curriculum development plan -12

Course Description Form

1. Course Name:	
Microeconomics	
2. Course Code:	
Master's	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
2/2024	
5. Available Attendance Forms:	
In Class	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Two hours per week	
7. Course administrator's name (mention all, if more than one name)	
Name:Ass. Prof. Dr. Azhar shamran Jabr. Email: ashmran@uowasit.edu.iq	
8. Course Objectives	
Course Objectives	. **The** course aims to clarify microeconomic theories regarding the consumer, as well as theories of supply and demand and how to achieve a balance between them, as well as theories of production, costs, and markets.
9. Teaching and Learning Strategies	
Strategy	Lectures are delivered in person, using illustrative means, detailed explanation, dialogue with students, discussing opinions, writing research papers, and referring students to official research and periodicals directly concerned with microeconomics to deepen their theoretical and applied understanding.
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Theories of supply and demand and market equilibrium	Presence	Quiz+ Participation
2	2		The effect of changes in supply and demand on market equilibrium, types of elasticities, and their relationship to total revenue	Presence	Quiz+ Participation
3	2		Applications to market equilibrium	Presence	Quiz+ Participation
4	2		Theory of consumer behavior according to classical theory	Presence	Quiz+ Participation
5	2		The theory of consumer behavior according to modern theory	Presence	Quiz+ Participation
6	2		Price and income consumption curve	Presence	Quiz+ Participation
7	2		First month exam	Presence	Quiz+ Participation
8	2		Cost theory	Presence	Quiz+ Participation
9	2		Production theories	Presence	Quiz+ Participation
10	2		Markets	Presence	Quiz+ Participation
11	2		Perfect competition market	Presence	Quiz+ Participation
12	2		Total monopoly market	Presence	Quiz+ Participation
13	2		Monopolistic competition market	Presence	Quiz+ Participation

14	2		Second month exam	Presence	Quiz+ Participation
15	2		Review the above	Presence	Quiz+ Participation

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.

.The annual pursuit grade if the subject is theoretical is 40 marks			
degrees 10	**degrees 10**	**degrees 20**	
First midterm exam	Second midterm exam	Homework+ Quizzes	
degrees 100	**degrees 60**	**degrees 40**	
The final score	final exam	Mid1+mid2+HWs+quizes	

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Microeconomics, Prof. Dr. Tariq Al-Ukaili.
Primary references (sources)	Microeconomics Theory and Practice Dr. Amer Al-Fitouri.
Recommended books and references (scientific journals, reports...)	Scientific journals for financial studies and research that specialize inMicroeconomics .
Electronic References, Websites	nothing

13. Course Name:

Accounting Information Systems / Master of Accounting

14. Course Code:

15. Semester / Year:

The first course

16. Description Preparation Date:

31/1/2025

17. Available Attendance Forms:

presence

18. Number of Credit Hours (Total) / Number of Units (Total)

15 weeks for each lecture, 2 units

19. Course administrator's name (mention all, if more than one name)	
Name: Prof. Dr. Emad Ghafoori Abood AL Najjar Email: ealnajjar@uowasit.edu.iq	
20. Course Objectives	
Course Objectives	• **1- Teaching master's stude information systems skills.** • **2- Teaching master's stude information systems for busin operations management.** • **3- Increasing graduates' sk and abilities to teach account information systems universities.** • **4- Introducing master's stude to modern account information systems techniqu** • **5- Enhancing the accountar job as an information syste operator to be an essen service for rationalizing ser management's decisions** • **6- Access to global experien in developing account information systems services.**
21. Teaching and Learning Strategies	
Strategy	Theoretical lectures / applications to practical field cases discussion of scientific research

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

The first week	2 hours	A theoretical introduction accounting information syster	A theoretical introduction to accounting informat systems	theoretical	Daily exams/ questions/and research discussi
The second week	2 hours	A comprehensive view business operations in econo units	comprehens e view of business operations in economic units	theoretical	Daily exams/ questions/and research discussi
The third week	2 hours	Internal audit standards Versions, types, components, and nature of application	Internal audit standards	theoretical	Daily exams/ questions/and research discussi
The fourth week	2 hours	Developing systems and documentation techniques	Developing system	theoretical	Daily exams/ questions/and research discussi
The fifth week	2 hours	Relational databases Nature, concept and evolutior	Relational database	theoretical	Daily exams/ questions/and research discussi
The Sixth week	2 hours	Control and accounting information systems Internal control frameworks a their updates	Control and accounting informat systems	theoretical	Daily exams/ questions/and research discussi
The seventh wee	2 hours	First month exam		theoretical	Daily exams/ questions/and research discussi
The eighth weel	2 hours	Database design using the F model The concept, importance, des tools, and design steps	Database desigr using the REA mod	theoretical	Daily exams/ questions/and research discussi
The ninth week	2 hours	The value of accoun information systems informa for users and its impact decision-making	The value of accounting informat	theoretical	Daily exams/ questions/and research discussi
The tenth week	2 hours	Revenue cycle Concept and status diagram the sales and cash rece process	Revenue cycle	theoretical	Daily exams/ questions/and research discussi
The eleventh we	2 hours	Expenditure cycle Concept and status diagram the procurement and c disbursement process	Expenditure cycle	theoretical	Daily exams/ questions/and research discussi
The twelfth wee	2 hours	Discussion papers and resea articles for students information systems design	Discussion papers research articles fo students in informat systems design	theoretical	Oral questions/researc discussions

The thirteenth we	2 hours	Discussion papers and resea articles for students information systems design	Discussion papers research articles fo students in informa systems design	theoretical	Oral questions/researc discussions
The fourteenth w	2 hours	Discussion papers and resea articles for students information systems design	Discussion papers research articles fo students in informa systems design	theoretical	Oral questions/researc discussions
The fifteenth we	2 hours	Second month exam			

23. 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

24. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	ACCOUNTING INFORMATION SYSTEM MARSHAL ROMANY
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

25. Course Name:
Financial Accounting 2 / Master's in Accounting
26. Course Code:
Advanced Financial Accounting
27. Semester / Year:
The second course
28. Description Preparation Date:
1/8/2026
29. Available Attendance Forms:
Presence
30. Number of Credit Hours (Total) / Number of Units (Total)
15 weeks for each lecture, 3 units
31. Course administrator's name (mention all, if more than one name)
Name :ASS. Prof. Dr. SAJAD MAHDI ABBAS

Email: smahdi@uowasit.edu.iq

32. Course Objectives

Course Objectives	• **Developing the skills of h** Master's in Accounti **students in financial accountir** • **Developing the skills of h** Master's in Accounti **students in accounting for joi stock companies.** • **Developing the skills of h** Master's in Accounti **students in preparing busin mergers**

33. Teaching and Learning Strategies

Strategy	Theoretical lectures / applications to practical field cases / discussion of scientific research

34. Course Structure Advanced Financial Accounting

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first week	2 hours	A conceptual introduction financial reporting	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The second week	2 hours	A conceptual introduction financial reporting	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The third week	2 hours	Financial reporting standards	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The fourth week	2 hours	Financial reporting standards	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The fifth week	2 hours	Accounting for busin combinations	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The Sixth week	2 hours	Accounting for busin combinations	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi

The seventh wee	2 hours		A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The eighth weel	2 hours	Accounting for asset acquisiti	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The ninth week	2 hours	Accounting for asset acquisiti	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The tenth week	2 hours	Accounting for asset acquisiti	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The eleventh we	2 hours	Accounting for asset acquisiti	A conceptual introduction	3 HOUR	Daily exams/ questions/and research discussi
The twelfth wee	2 hours	Consolidated finan statements	A conceptual introduction	3 HOUR	Oral questions/researc discussions
The thirteenth we	2 hours	Consolidated finan statements	A conceptual introduction	3 HOUR	Oral questions/researc discussions
The fourteenth w	2 hours	Accounting for departments branches	A conceptual introduction	3 HOUR	Oral questions/researc discussions
The fifteenth wee	2 hours	Second month exam		3 HOUR	

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)	
Main references (sources)	
Recommended books and references (scientific journals, reports…)	Modern trends in FININCAL ACCOUNTING / edpra jetter
Electronic References, Websites	

Academic Program Description

Financial Accounting 1

Diploma in Accounting and Auditing

Course Description

University of Wasit / College of Administration and Economics	Educational Institution
Accounting Department	Scientific Department
Control and audit	Course Name
Weekly lectures - in-person	Available Attendance Forms
Semester 2024-2025	Semester/Year
2 hours per week 30 hours per semester	Number of Study Hours
Course objectives	
: Students will acquire comprehensive information about financial accounting, which will allow them to practice the accounting profession in commercial economic units and prepare financial reports, which are the basic components of the financial reporting function.	
Course Outcomes, Teaching, Learning and Evaluation Methods	
A. Knowledge and Understanding Acquiring accounting skills for current and fixed assets as well as preparing entry adjustments. Understanding the process of preparing financial statements as well as understanding the conceptual framework of financial accounting.	
A. Thinking skills Asking questions to students during the lecture. Interacting and communicating with students during the lecture. Giving students the opportunity to think and participate in solutions.	
Teaching and learning methods –Start new topics by explaining the theoretical side of the topic and reinforcing it with examples from the business environment. –Explain the practical side by providing many examples. –Explain the material by adopting various means such as adopting progressive presentation tools and solving problems. –Give students the opportunity to solve exercises, share their ideas and ask their questions.	

–Conduct daily exams to ensure the student's understanding of the material.
Evaluation Methods –Monthly and daily exam grades –Daily student participation –Continuous student attendance and contribution to questions during the lecture
Course structure

Evaluation Method	Learning Method	Name of Unit or Topic	Required Learning Outcomes	Hours	Week
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Advanced Framework for Audit, Certification and Assurance Services	Understanding and Analysis	**3**	**1**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Advanced Framework for Audit, Certification and Assurance Services	Understanding and Analysis	**3**	**2**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Recent Trends in the Development of Internal Auditing	Understanding and Analysis	**3**	**3**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Modern Internal Control Frameworks	Understanding and Analysis	**3**	**4**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	The Relationship of Internal Control to Governance and Risk Management	Understanding and Analysis	**3**	**5**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Non-Assurance Services and Their Application Areas	Understanding and Analysis	**3**	**6**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	First Month Exam	Understanding and Analysis	**3**	**7**
Oral questions, written exercises and daily homework	involving students in discussions and	Reduce It According to Internal Control Frameworks	Understanding and Analysis	**3**	**8**

	asking questions.				
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Using Technology and Its Impact on the Auditor's Work	Understanding and Analysis	**3**	**9**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Using Technology and Its Impact on the Auditor's Work	Understanding and Analysis	**3**	**10**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	International Auditing and Its Areas	Understanding and Analysis	**3**	**11**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Integrated Auditing and Sustainability Assurance	Understanding and Analysis	**3**	**12**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Second Month Exam	Understanding and Analysis	**3**	**13**
Oral questions, written exercises and daily homework	involving students in discussions and asking questions.	Discussion of Recent Research Articles	Understanding and Analysis	**3**	**14**
Oral questions, written exercises and daily homework		Discussion of Recent Research Articles	Understanding and Analysis	**3**	**15**
Course Evaluation					
Daily Preparation, Daily, Oral, Monthly and Written Exams					
Learning and Teaching Resources					

Course Description Form

37. Course Name:
International Accounting and Standards
38. Course Code:
Master's.
39. Semester / Year:
Second \ 2025

40. Description Preparation Date:	
2024–2025	
41. Available Attendance Forms:	
My attendance	
42. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours \ 2 Units	
43. Course administrator's name (mention all, if more than one name)	
Name: prof . Dr. Emad Ghafouri Al-Najjar Email: ealnajjar@uowasit.edu.iq	
44. Course Objectives	
Course Objectives	**Enabling the student to know** **1– The nature of international accounting.** **2– Reasons for differences in accounting systems** **3– International accounting classifications.** **4– Accounting compatibility and coordination.** **5– International accounting organizations.**
45. Teaching and Learning Strategies	
Strategy	A- Knowledge and understanding - Gaining the ability and skill to identify international accounting. - Gaining the skill of reading and understanding topics related to international accounting. B- Subject-specific skills: • Enabling students to employ acquired skills in reducing problems of international accounting. ▪ Enabling the student to employ acquired skills in meeting the requirements of the labor market. ▪ Enabling the student to employ skills. C- Teaching and learning methods - Starting new topics by explaining the theoretical aspect of the topic and reinforcing it with examples from the reality of the business environment.

	Explaining the practical aspect by providing many examples. Explaining the material by adopting various means such as adopting progressive presentation tools and Solving problems. Giving students the opportunity to solve exercises and participate wit their ideas and ask their questions. Conducting daily exams to ensure the student's understanding of the material. D- Evaluation methods - Monthly and daily exam grades. - Daily student participation. -The student's continuous attendance and contributions to questio during the lecture.

46. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
First	2	International accounting		Lectures	
second	2	Development and classification		Lectures	
Third	2	Comparative Accounting		Lectures	
Fourth	2	International accounting standards Accounting for foreign currency transaction		Lectures	
Fifth	2	Purchase of merchandise from a foreign supplier		Lectures	
Sixth	2	Sale of merchandise to a foreign customer		Lectures	

Seventh	2	Foreign currency transaction Gains and Losses		Lectures	
Eighth	2	Two – transaction perspective and one – transaction perspective		Lectures	
Ninth	2	Hege in foreign entity		Lectures	
Tenth	2	Forward contracts in foreign currency		Lectures	
Eleventh	2	Translation of financial statement		Lectures	
Twelfth	2	Accounting for changing prices		Lectures	
thirteenth	2	International Accounting Harmonization		Lectures	

47. 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

48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	1- Modern advanced accounting \ E.John Larsen 2- International Accounting \Frederick Choi
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

1. وصف البرنامج

السنة / المستوى	رمز المقرر أو المساق	اسم المقرر أو المساق	الساعات المعتمدة	
2025/2024 ماجستير		لغة انكليزية	نظري	

.2 مخرجات التعلم المتوقعة للبرنامج	
المعرفة	
This course is designed to enhance the English language proficiency of students pursuing a Master's degree in Accounting, focusing on developing key communication skills essential for .academic success and professional practice	
المهارات	
The course covers areas such as academic writing, business communication, reading comprehension, and listening skills, with a focus on terminology and contexts relevant to accounting and finance. .	
القيم	
Teaching English to students pursuing a Master's in Accounting holds significant value for several reasons: 1. **Improving Communication Skills**. **2. Access to Academic and Professional Resources.** 3. **Collaboration and Networking**. **4. Critical Thinking and Analytical Skills.**	

.3 استراتيجيات التعليم والتعلم

- Focus on Business and Accounting Terminology
- Develop Writing Skills for Professional Contexts
- Focus on Listening and Speaking Skills Through Presentations
- Emphasize Critical Thinking and Analytical Discussions

4. طرائق التقييم

Daily and monthly tests in addition to writing assignment and presentations.

5. الهيئة التدريسية

أعضاء هيئة التدريس

الرتبة العلمية	التخصص		المتطلبات/المهارات الخاصة (ان وجدت)		اعداد الهيئة التدريسية	
	عام	خاص			ملاك	محاضر
مدرس	محاسبة	مالية			ملاك	

التطوير المهني
توجيه أعضاء هيئة التدريس الجدد
التطوير المهني لأعضاء هيئة التدريس

6. معيار القبول

7. أهم مصادر المعلومات عن البرنامج

Headway

National Geographic learning Internet sources

8. خطة تطوير البرنامج
Developing writing in terms of using different methods, developing speaking by advanced speaking activities.

نموذج وصف المقرر

Week 1: Introduction to English for Accounting
- Overview of course structure and goals
- Importance of language skills for accountants
- Introduction to accounting terminology in English
Week 2: Academic Writing Skills – Part 1
- Structure of academic writing: Introduction, body, conclusion
- Writing a research proposal or report
- Discussing simple present tense
Week 3: Understanding Financial Statements
- Vocabulary related to financial statements: Balance Sheets, Income Statements, Cash Flow
Statements.
- Reading and interpreting financial data
- Discussing simple present tense.
Week 4: Academic Writing Skills – Part 2
- Writing a case study or analysis paper on an accounting issue
- Developing arguments and supporting them with data
- Discussing exercises of simple present tense.
Week 5: Business Communication – Emails and Letters
- Writing formal emails and letters for business purposes
- Tone, structure, and language in professional communication
- Discussing exercises of simple present tense.
Week 6: Listening Skills for Accounting
- Listening to accounting-related podcasts or lectures
- Understanding key ideas, figures, and terms in financial discussions
- Discussing exercises of simple present tense.
Week 7: Presentations in Accounting
- Vocabulary and phrases for presenting financial data
- Introduction to simple past tense.
Week 8: Reading Financial Reports
- Analyzing annual reports, audit reports, and financial summaries
- Key language and terminology used in reports
- Discussing exercises of simple present tense.
Week 9: Accounting Ethics and Professionalism in English
- Understanding ethical terms and practices in accounting
- Discussing ethical dilemmas and decisions in accounting
- Writing about ethics in accounting reports
- Discussing exercises of simple present tense.
Week 10: Exam
Week 11: Negotiation and Persuasion in Accounting
- Writing about ethics in accounting reports
- Discussing exercises of simple present tense.
- Reading about topics about negotiation and Persuasion in Accounting
Week 12: Writing a Financial Report
- Structure of a financial report: Executive summary, analysis, and conclusions
- Data presentation (tables, graphs) in financial reporting
- Writing an analysis based on financial data
Week 13: Group Discussions and Debates on Accounting Issues
- Participating in group discussions on current accounting issues (e.g., IFRS, financial crises)
- Structuring arguments and responses in debates

- Understanding diverse opinions and responding professionally
Week 14: Final Project – Accounting Report Presentation
- Discussing exercises of simple present tense.
-Reading activity.
Week 15: Exam

Course Description Form

49. Course Name:	
Accounting theory / Master IN Accounting	
50. Course Code:	
51. Semester / Year:	
The Second course	
52. Description Preparation Date:	
31/1/2025	
53. Available Attendance Forms:	
Presence	
54. Number of Credit Hours (Total) / Number of Units (Total)	
15 weeks for each lecture, 2 units	
55. Course administrator's name (mention all, if more than one name)	
Name :ASS. Prof. Dr. EMAD MOHAMMED FARHAN Email: EMAD@uowasit.edu.iq	
56. Course Objectives	
Course Objectives	• **1- Teaching PHD stude** Accounting theory **skill** • **2- Teaching PHD stude** Accounting theory **business operati management.** • **3- Increasing graduates' sk and abilities to** Account theory **in universities.** • **4- Introducing PHD students** Accounting theory .

	• 5- **Enhancing** Account theory **operator to be essential service for rationaliz senior management's decisior** • 6- **Access to global experien in developing** Account theory .

57. Teaching and Learning Strategies	
Strategy	Theoretical lectures / applications to practical field cases discussion of scientific research

58. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
The first week	2 hours		History of accounting and its development	theoretical	Daily exams/ questions/and research discussi
The second week	2 hours		Nature of accounting	theoretical	Daily exams/ questions/and research discussi
The third week	2 hours		Introductions to formulating accountir theory	theoretical	Daily exams/ questions/and research discussi
The fourth week	2 hours		A guiding introductio to formulating accounting theory	theoretical	Daily exams/ questions/and research discussi
The fifth week	2 hours		Structure of accountir theory	theoretical	Daily exams/ questions/and research discussi
The Sixth week	2 hours		Paper discussion and research articles	theoretical	Daily exams/ questions/and research discussi
The seventh wee	2 hours	first month exam			Daily exams/ questions/and research discussi
The eighth weel	2 hours		Intellectual framew for accounting financial reporting	theoretical	Daily exams/ questions/and research discussi
The ninth week	2 hours	Cloud computing secu accounting	Accounting based the general level prices	theoretical	Daily exams/ questions/and research discussi

The tenth week	2 hours	Cloud computing secu accounting	Current va accounting	theoretical	Daily exams/ questions/and research discussi
The eleventh we	2 hours	Supervision in small enterpris	Fairness, disclos and future directions	theoretical	Daily exams/ questions/and research discussi
The twelfth wee	2 hours	Foundations of quality in auditing profession	Financial reports alternative models valuing assets determining income	theoretical	Oral questions/researc discussions
The thirteenth we	2 hours	Discussion papers and resea articles for students information systems design	Modern concepts in accounting environment relev to building theory	theoretical	Oral questions/researc discussions
The fourteenth w	2 hours	Applying professional conduc external auditing	Paper discussion research articles	theoretical	Oral questions/researc discussions
The fifteenth we	2 hours	Second month exam			

59. 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

60. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Accounting theory Belkaoui Accounting theory Vernon kam
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	