



University Of Warith Al-Anbiyaa
College Of Administration and Economic
Department Of Accounting



Course Description Form					
Accounting Information Systems				Course Name	1
م 2447				Course Code	2
2025/2024	Academic Year		Second	Chapter	3
2024/10/1				Date Description	4
Presence				Forms of Attendance	5
3		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ali.alkshwan@uowa.edu.iq		Dr. Ali Mohammed Al-Moussawi			
<ul style="list-style-type: none"> • Learning and gaining experience in the field of accounting information systems • Training and educating the student on accounting information systems and the importance of each system for the company • Learning and gaining experience in accounting as an accounting information system and how to understand it • Familiarity with the International Accounting Standards for Information Systems in accordance with the latest amendments thereto 				Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Presentation of Theoretical Concepts • Opening the door for dialogue and discussion with students to enhance understanding • Presenting real-life examples from companies using accounting information systems 				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Daily Exam	Lecture	Overview of Accounting Information Systems: Concepts, Elements and Components of Accounting Information Systems	Overview of Accounting Information Systems: Concepts, Elements and Components of Accounting Information Systems	3	1
Practical Cases	Lecture	Description of the Sectors and Functions of Business Units – The Function of Accounting as an Information System and	Description of the Sectors and Functions of Business Units – The Function of Accounting as an Information System and the Role of Accounting in the System	3	2

		the Role of the Accountant in the System			
Written Tests	Lecture	Development and Documentation of Information Systems: Concepts and Techniques	Development and Documentation of Information Systems: Concepts and Techniques	3	3
Case Design	examination	Introduction to Processing Processes: Manual Treatment, Electronic Therapy	Introduction to Processing Processes: Manual Treatment, Electronic Therapy	3	4
operation	Lecture	Applications for designing DFD data flow charts, document flow charts, system flow charts,	Applications for designing DFD data flow charts, document flow charts, system flow charts, and program progress charts	3	5
Designing Practical Cases	Lecture	and program progress charts	Processing Portal: Standalone Files, Databases	3	6
Written Tests	Lecture	Processing Portal: Standalone Files, Databases	Accounting system for information and the stages of this system	3	7
Written Exam	Lecture	Accounting system for information and the stages of this system	First exam	3	8
Quick Tests	examination	Exam of the month 1	Operations Cycles: Revenue Cycle – Description of Activities and Events	3	9
Quick Tests	Lecture	Operations Cycles: Revenue Cycle – Description of Activities and Events	Operations Cycles: Payroll and Wage Expense Cycle – Data Flow Charts and Documents for Process Processing	3	10
Quick Tests	Lecture	Operations Cycles: Payroll and Wage Expense Cycle – Data Flow Charts and Documents for Process Processing	Operations Cycles: Expenditure Cycle for the Purchase of Services Salaries and Wages	3	11
Quick Tests	Lecture	Operations Cycles: Expenditure Cycle for the Purchase of Services Salaries and Wages	Operations cycles: Revenue cycle – data flow charts for key activities	3	12
Homework	Lecture	Operations cycles: Revenue cycle – data flow charts for key activities	Operations Cycles: Production Cycle, the most important activities and events, DFD diagrams, and documents	3	13
Quick Tests	Lecture	Operations Cycles: Production Cycle, Key Activities, Production Events, DFD Diagrams and Documents	Audit and control of computerized information systems	3	14

Quick Tests	examination	Audit and control of computerized information systems	Operations Cycles: Revenue Cycle – Description of Activities and Events	3	15
Course Assessment: Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports, etc. etc - Monthly and daily exams, attendance and assignments 50% and final exam 50%					11
Learning and Teaching Resources					12
Accounting Information system Marshal & Romeny 2021				References Home	
Head of Department Name		Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali			
 					

University Of Warith Al-Anbiyaa

College Of Administration and Economic

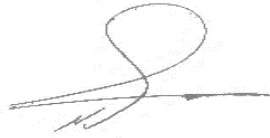

Department Of Accounting



Course Description Form



Course Description Form					
INTERNATIONAL ACCOUNTING				Course Name	1
1441م دو				Course Code	2
2025/2024	Academic Year	First	Chapter	3	
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
2		Number of Hours (Total)		6	
Email		Name		Course administrator name	7
talal.mo@uowa.edu.iq		Experienced Dr. Talal Mohammed Ali Al-Jajawi			
<p>Enable the student to know the nature of international accounting and the organizations interested in it and the environmental factors and variables affecting it, in addition to enabling him to understand international financial reporting standards and accounting topics and problems related to the international business environment.</p> <p>Providing the student with professional skills in the field of international accounting, international financial reporting standards, and how to account for the translation and conversion of foreign currencies, in addition to developing his skills in the field of hedging accounting.</p>				Course Objectives (Objectives of the course)	8
Using Practical Examples – Using Technology – Learning with Artificial Intelligence – Feedback – Lectures – Class Discussions – Questions and Answers – Homework – Reports – Daily Tests – Monthly Exams – Final Exams				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	Th e week
Participation Scores	Lectures – Class Discussions – Questions and Answers	International Accounting & International Business	Understanding International Accounting, its Impacts and Scope	2	1
Participation Scores	Lectures – Class Discussions – Questions and Answers	The Impact of Different Environmental Variables on Accounting	Familiarity with the nature, causes and interpretation of differences	2	2
Participation Scores	Practical Examples	International Accounting and International	Knowing the nature and concept of classification, its	2	3

		Accounting Organizations Rankings	purposes, interventions and impact		
Participation Scores	Use of technology	International Accounting Consensus	Familiarity with the International Accounting Consensus and the opinions for and against	2	4
Participation Scores	AI Learning	International Accounting Organizations	Understand the roles played by international accounting organizations	2	5
Grades on homework	Practical Examples	Accounting for Foreign Currency Transactions - Foreign Exchange Fundamentals	Determine the nature of foreign operations and the inputs to address them	2	6
Grades on homework	Homework	Accounting for Foreign Currency Transactions - Foreign Currency Transactions	Familiarity with accounting treatments for foreign currency operations	2	7
Degrees of Pursuit	Monthly exams	First exam	-	2	8
Scores on reports	Reports - Feedback	Translation of Financial Statements Prepared in Foreign Currency - Current/Non-Current Method	Knowledge of currency problems and how to work in the current and non-current rate method	2	9
Grades on homework	Practical Examples of Lectures – Class Discussions	Translation of Financial Statements Prepared in Foreign Currency - Cash/Non-Cash Method	Familiarity with the method of cash and non-cash processing	2	10
Grades on homework	Frequently Asked Questions - Homework	Translation of Foreign Currency Financial Statements - Interim Method/Current Rate	Familiarity with the method of temporary treatment and the current rate	2	11
Grades on homework	Homework - Reports	Accounting for changes in the overall level of prices – the impact of inflation	Interpret the concept of inflation and understand alternative methods of inflation accounting	2	12
Grades on homework	Homework - Reports	Accounting for changes in the general level of prices – alternatives to accounting measurement	Knowledge of International Accounting Standards for Inflation Accounting and Methods to Address Them	2	13
Participation Scores	Use of technology – AI learning – Feedback	Hedging Accounting	Learn about financial instruments, how they are classified, and the methods used to process them	2	14
Exam score	Final Exams	Final Exam	-	2	15

Course Evaluation: 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		11
Learning and Teaching Resources		12
International Accounting and International Accounting Practices Dr. Talal Al-Jajawi - Dr. Hussein Al-Falah - A.M. Dr. Saad Al-Muaini	References Home	
INTERPRETATION AND APPLICATION OF IFRS STANDARDS		
INTERNATIONAL ACCOUNTING A.K.DAS, PHL	Supporting References (Journals and Reports)	
INTERNATIONAL ACCOUNTING -M. H. B. PERERA AND TIMOTHY DOUPNIK		
4-WWW. IFRS.ORG.	Electronic References	
Head of Department Name	Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali	
 		



Course Description Form					
Advanced Cost Accounting In English (2)				Course Name	1
2444 m2				Course Code	2
2025/2024	Academic Year	The second		Chapter	3
2024/10/1				Date Description	4
presence				Forms of Attendance	5
4		Number of Hours (Total)			6
Email		Name		Course administrator name	7
salah.m@uokerbala.edu.iq		Prof. Salah Mahdi Al-Kawaz			
Students will delve into job costing, order requests, standard costs, variance analysis, product lifecycle adaptation, adaptation of activities, and how to apply cost accounting principles in complex business environments.				Course Objectives (Objectives of the course)	8
1- Education Strategy Collaborative Concept Planning. 2- Brainstorming Education Strategy. 3- Education Strategy Observation Series				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Lecture	daily	ABC	Required Learning Outcomes	4	1
Lecture	daily	Questions & Exercises	Activity-Based Cost System – Concept and Steps	4	2
Lecture	daily	Questions & Exercises	Solving Practical Examples	4	3
Lecture	daily	Questions & Exercises	Exercise Solution	4	4
Lecture	daily	Backflash Costing	Exercise Solution	4	5
Lecture	daily	& Exercises	Cost Return - Concept and Steps	4	6
Lecture	daily	Exercises	Exercise Solution	4	7
Lecture	daily	Joint cost & Byproduct	Exercise Solution	4	8
Lecture	daily	& Exercises	Co-costs and spin-off products	4	9
Lecture	daily	Exercises	Exercise Solution	4	10
Lecture	daily	& Exercises	Exercise Solution	4	11
Lecture	daily	Sales Variance	Exercise Solution	4	12
Lecture	daily	Static Budget Variance	Sales Deviation Analysis	4	13
Lecture	daily	Exercises	Static balance deviation	4	14
Lecture	daily	& Exercises	Exercise Solution	4	15

Course Assessment: Distribution as follows: 35 marks for monthly and daily exams 5, attendance 5, and participation 5		11
Learning and Teaching Resources		12
-Alkawaz,Salah , Advanced Cost Accounting-11ed.,2026	References Home	
Head of Department Name	Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali	
 		

University Of Warith Al-Anbiyaa

College Of Administration and Economic



Department Of Accounting



Course Description Form					
Specialized Systems Accounting				Course Name	1
1438 م خص				Course Code	2
2025/2024	Academic Year	First		Chapter	3
2024/10/1				Date Description	4
presence				Forms of Attendance	5
4	Number of Hours (Total)				6
Email	Name			Course administrator name	7
Mohammed.a@uowa.edu.iq	Dr. Mohamed Abd Ali Mohamed Al Fathallah				
Introduce the student to the concept of accounting for agricultural activity and how to prepare agricultural cost lists, as well as learn how to prepare livestock accounts, as well as studying the concept of oil accounting and hotel accounting.				Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Giving the student intellectual questions about the topic as a homework to do the solution • Introducing the Student to the Methods of Leasing Agricultural Lands • Introducing the student to how to prepare agricultural cost lists • Introduce the student to how to show the result of field crop activity • Giving the student intellectual questions about the topic as a homework to do the solution 				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method		Required Learning Outcomes	Hours	The week
1. Weekly Tests 2. Quarterly Written Exams	Lectures	The Concept of Agricultural Activity	Identify the concept of agricultural activity and its most important characteristics	4	1
1. Weekly Tests	Lectures	Land Leasing Methods	Identify the types of land leasing methods, cash leasing method, in-kind leasing method, and farm leasing method	4	2

2. Quarterly Written Exams						
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Agricultural Lists	Cost	Learn how to list all the direct and indirect costs of the agricultural activity and thus extract the net profit from the income statement	4	3
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Agricultural Calculations	Crop	Identify the result of agricultural crop activity by opening three accounts, namely, crop account, crop store account, and crop sales account.	4	4
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Orchard & Orchard Accounts		Identifying the result of the activity of fruit trees grown in orchards by opening the account of the orchard, in which all capital expenses are included, and the account of the expenses and revenues of the orchard, in which all revenue expenses are included, as well as knowing the result of the activity of by-products.	4	5
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Cattle Accounts		Identify the types of livestock, which are breeding livestock, fattening cattle, work cattle, and dairy cattle.	4	6
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Accounting in Hotel Activity		Learn about the most important characteristics of the hotel activity and how to calculate the guest card, as well as how to prepare the income statement for the hotel activity to extract the net income	4	7
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Cattle Accounts		Identify the types of livestock, which are breeding livestock, cattle and work cattle, and dairy cattle.	4	8
1. Weekly Tests	Lectures	Income Statement & Budget		Identify the income statement, general profit or loss account, and	4	9

2. Quarterly Written Exams		General Agricultural Companies	the balance sheet of agricultural companies		
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Accounting in Hotel Activity	Identify the characteristics, objectives and components of the hotel activity	4	10
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Hotel Activity Centers	Identify Profit Centers and Cost Centers in Hotels	4	11
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Accounting Records Specialized in Hotel Activity	Identify the guest's card, the daily guest log, and the transaction summary record	4	12
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Income and Expense Statements For the production departments in hotels	Learn about the list of revenues and expenses of the Rooms Department, Food & Beverage Department, Exchange Department, and Ironing Section	4	13
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Income Statement in Hotel Activity	Identify the income statement in the hotel activity	4	14
1. Weekly Tests 2. Quarterly Written Exams	Lectures	Statement of Financial Position in Hotel Activity	Identify the financial position statement in the hotel activity	4	15
Course Evaluation: 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					

<ul style="list-style-type: none"> ● Specialized Accounting Systems, Prof. Dr. Thaer Sabri Al-Ghabban / Assoc. Prof. Dr. Faiza Ibrahim Al-Ghabban. 2018 ● Specialized Accounting Systems and Their Practical Applications, Prof. Dr. Mohamed Matar / Dr. Inam Zulivef. 2008 ● IFRS 6 Natural Resources Disclosure and a range of periodicals. ● International Accounting Standard "IASB 8 Accounting Policies, Changes in Accounting Estimates and Errors" ● International Accounting Standard "IASB 36 Impairment of Assets" 	<p>Key References</p>	
<p>Head of Department Name</p>	<p>Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali</p>	
 		

University Of Warith Al-Anbiyaa
College Of Administration and Economic
Department Of Accounting



Course Description Form

International Auditing Standards						Course Name	1	
1439 م ت						Course Code	2	
2025/2024	Academic Year		First		Chapter		3	
2024/10/1						Date Description	4	
Presence						Forms of Attendance	5	
2		Number of Hours (Total)				6		
Email		Name				Course administrator name		7
ebtesam.sa@uowa.edu.iq		Dr. Ebtesam Sarhan Saihood						
<ul style="list-style-type: none"> ● Familiarity with the concept of international auditing standards and their importance in standardizing professional practices globally ● Differentiate between types of standards ● Knowledge of the relationship between standards, transparency and quality in the audit process ● Familiarize the student with how to apply standards when planning and executing an audit ● Developing the student's ability by presenting and analyzing practical cases and linking them to the relevant standards. 						Course Objectives (Objectives of the course)	8	
<ul style="list-style-type: none"> ● Giving lectures and dialogue with students and discussing them directly. ● Focusing on students' participation in the lecture through the group system. ● Assigning students to prepare reports on some topics in the International Auditing Standards course. 						Teaching and Learning Strategies (Strategy)	9	
Course Structure							10	
Evaluation Method	Learning method	Unit Name or Subject		Required Learning Outcomes		Hours	The week	
discussion	Lecture	Introduction – Importance and Need for Standards – American Auditing Standards – International Auditing Standards – Audit Procedures and Their Relationship to Auditing Standards		Recognize international auditing standards through the concept / with an understanding of the need for professional standards in auditing to ensure the quality of financial reporting		2	1	
discussion	Lecture	Standards Set (100-199): Preliminary Issues		Understanding the preliminary issues that play a role in the planning and implementation of the audit process, the ability to prepare an initial audit plan according to the preliminary criteria		2	2	

discussion	Lecture	International Auditing Standard 200: General Objectives of the Independent Auditor and Conducting the Audit Process in accordance with International Auditing Standards	Understand the overall objective of the audit process and the role of the independent auditor in ensuring the credibility of the financial statements, recognize the relationship between the auditor's overall objectives and the actual audit procedures	2	3
test	Lecture	International Auditing Standard 240: Auditor's Liability for Fraud and Error in the Audit of Financial Statements	Understand the nature of fraud and the difference between it and ordinary errors in financial statements, know how to apply effective fraud detection audit procedures	2	4
discussion	Lecture	International Auditing Standard 265: Reporting Deficiencies in Internal Control of Governance and Management Officials	Understand the meaning of internal control and its importance in protecting the organization's assets and ensuring the reliability of financial statements, knowing the deficiencies that may affect the quality of financial reporting.	2	5
discussion	Lecture	Benchmark Set (300-499): Risk Assessment and Responses	Knowledge of the impact of risks on audit quality, knowledge of how to develop the skill of analyzing and evaluating intrinsic risks in financial statements.	2	6
discussion	Lecture	International Auditing Standard 315: Identifying and Assessing the Risk of Material Error by Understanding the Facility and its Environment	Explain the relationship between understanding the organization and its environment and identifying potential fundamental errors	2	7
test	Lecture	International Auditing Standard 320: Relative Importance in the Planning and Performance of the Audit Process	Definition of the concept of materiality and its impact on the decisions of users of financial statements	2	8
discussion	Lecture	Standards Group (500-599): Audit Evidence - Concept - Characteristics - Types	Clarifying the concept of audit evidence and its impact on supporting the auditor's opinion, interpreting the relationship between the strength of evidence and the reliability of audit results	2	9
discussion	Lecture	International Auditing Standard 500: Audit Manuals	Understand the scope and basic requirements of the standard, while clarifying the difference between adequate and appropriate audit evidence	2	10
test	Lecture	International Auditing Standard 530: Audit Samples	Knowing the reasons for sampling, identifying relevant parties and their potential impact on the financial statements	2	11

discussion	Lecture	International Audit Standard 570: Continuity of the Entity	Knowing the cases that require the application of the enterprise continuity standard, understanding the role of the auditor in reviewing the management evaluation	2	12
discussion	Lecture	Standards Set (600-699): Using the Work of Others	Understand the responsibilities of the lead auditor towards the work of the other auditor, identify the role of internal audit in supporting the external audit, understand the role of experts in providing estimates, and their impact on the auditor's report.	2	13
test	Lecture	Standards Set (700-799): Independent Auditor's Report	Knowing the purpose of this standard and its importance in the process of issuing the auditor's report, explaining the cases in which it is applied	2	14
test	Lecture	International Audit Standard No. 705: Amendments to the Opinion Contained in the Independent Auditor's Report	Understand the purpose of this standard in cases of opinion modifications, understand the relationship between the scope of the standard and the audit results that may affect the report.	2	15

Course Rating:

- Written tests
- Daily Tests- Attendance- Participation- Homework

11

Learning and Teaching Resources

- Prof. Dr. Ali Al-Thunaibat, Auditing in the Light of International Auditing Standards and Local Regulations and Laws: Theory and Practice, Wael Library, Third Edition, 2010
- International standards for the professional practice of internal audit

References
Home

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Head of Department Name

Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali








Course Description Form					
Managerial Accounting In English (1)		Course Name		1	
1440م اد 1		Course Code		2	
2025/2024		Academic Year	First	Chapter	3
2024/10/1		Date Description		4	
presence		Forms of Attendance		5	
4		Number of Hours (Total)		6	
Email		Name		Course administrator name	7
hayder_saleh@uowa.edu.iq		Dr. Haidar Saleh Abd El , Hadi			
1- Introduce the student to the concept and development of management accounting and its relationship to financial accounting and cost accounting. 2- Cost concepts and behavior, and methods of separating fixed and variable costs. 3- Analyze the relationship between cost, volume, and profit. 4- Enable the student to deal with the analytical and planning tools needed to make administrative decisions		Course Objectives (Objectives of the course)		8	
<ul style="list-style-type: none"> • Method of Lectures. • Use of illustrations for topics that require it • Asking questions and giving exercises • Student groups • Discuss and solve applied cases. • Reports and research papers. 		Teaching and Learning Strategies (Strategy)		9	
Course Structure				10	

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
discussion	Lecture	<ul style="list-style-type: none"> - Definition of management accounting and its historical development. - The need for accounting information - The Relationship between Management Accounting and Financial Accounting 	<ul style="list-style-type: none"> - Definition of management accounting and its historical development. - The need for accounting information - The Relationship between Management Accounting and Financial Accounting 	4	1
discussion	Lecture	<ul style="list-style-type: none"> - The relationship between management accounting and cost accounting - Management accounting and management decisions information 	<ul style="list-style-type: none"> - The relationship between management accounting and cost accounting - Management accounting and management decisions information 	4	2
discussion	Lecture	<ul style="list-style-type: none"> - The concept of alimony, cost, expense and loss - Tab of cost items 	<ul style="list-style-type: none"> - The concept of alimony, cost, expense and loss - Tab of cost items 	4	3
application	Lecture	<ul style="list-style-type: none"> - Cost segregation methods - Classification of cost elements for planning, control and decision-making purposes 	<ul style="list-style-type: none"> - Cost segregation methods - Classification of cost elements for planning, control and decision-making purposes 	4	4
test	Lecture	Solving Second Semester Questions	Solving Second Semester Questions	4	5
application	Lecture	<ul style="list-style-type: none"> - Factors affecting profit - Cost, volume, and profit analysis assumptions - Break-even point 	<ul style="list-style-type: none"> - Factors affecting profit - Cost, volume, and profit analysis assumptions - Break-even point 	4	6
application	Lecture	<ul style="list-style-type: none"> - Analyze the relationship between cost, volume, and target profit 	<ul style="list-style-type: none"> - Analyze the relationship between cost, volume, and target profit - The role of taxes in the CVP model Safety margin 	4	7

		- The role of taxes in the CVP model Safety margin			
application	Lecture	- Conclusions from the cost, volume and profit study - Sensitivity analysis	- Conclusions from the cost, volume and profit study - Sensitivity analysis	4	8
application	Lecture	- Cost Structure and Operational Leverage - The Impact of Cost Structure on Profit Sensitivity	- Cost Structure and Operational Leverage - The Impact of Cost Structure on Profit Sensitivity	4	9
application	Lecture	- Break-even analysis under multiple products - Break-even analysis and evaluation of alternatives - Breakeven analysis and pricing decisions	- Break-even analysis under multiple products - Break-even analysis and evaluation of alternatives - Breakeven analysis and pricing decisions	4	10
test		The first exam of the first semester in the three semesters (first, second and third)	The first exam of the first semester in the three semesters (first, second and third)	4	11
discussion	Lecture	- The concept of convenience - Decision Making Model	- The concept of convenience - Decision Making Model	4	12
discussion	Lecture	- Decision to accept or reject a special order	- Decision to accept or reject a special order	4	13
discussion	Lecture	- Purchase or manufacturing decision - The decision to retain or dispense	- Purchase or manufacturing decision - The decision to retain or dispense	4	14
test		Second Exam of the First Semester	Second Exam of the First Semester	4	15
Course Rating: Grade distribution according to the tasks assigned to the student: 1- Daily preparation 2- Daily exams + surprise exams 3- Monthly exams 4. Reports and Duties					11
Learning and Teaching Resources					12

Alkawaz , Salah M.(2024). " Managerial accounting "		References Home	
Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> . McGraw-Hill.		Supporting References (Journals and Reports)	
Head of Department Name	 		
Signed			
Date			



Course Description Form					
Managerial Accounting In English (2)				Course Name	1
2443 م ا د				Course Code	2
2025/2024	Academic Year	Second		Chapter	3
2024/10/1				Date Description	4
presence				Forms of Attendance	5
4		Number of Hours (Total)			6
Email		Name		Course administrator name	7
hayder_saleh@uowa.edu.iq		DR. Haydar Saleh Abd El , Hadi			
1- Introduce the student to the concept and development of management accounting and its relationship to financial accounting and cost accounting. 2- Cost concepts and behavior, and methods of separating fixed and variable costs. 3- Analyze the relationship between cost, volume, and profit. 4- Enable the student to deal with the analytical and planning tools needed to make administrative decisions				Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Method of Lectures. • Use of illustrations for topics that require it • Asking questions and giving exercises • Student groups • Discuss and solve applied cases. • Reports and research papers. 				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
discussion	Lecture	Comprehensive Budgeting	1. History of the Budget 2 The Concept of the Budget and its Objectives 3 The Principles of the Budget 4 The Classifications of the Budget	4	1

discussion	Lecture	Comprehensive Budgeting	1- Sales Budget - 2 Production Budget	4	2
discussion	Lecture	Comprehensive Budgeting	3. Balancing the direct materials used	4	3
application	Lecture	Comprehensive Budgeting	1. Direct Material Procurement Budgeting 2. Direct Wage Budgeting 3. Indirect Industrial Costs Budgeting	4	4
test	Lecture	Comprehensive Budgeting	1. Sales Cost Budgeting -2 Administrative Cost Budgeting 3 Selling Goods Cost Budget	4	5
application	Lecture	Comprehensive Budgeting	4. Balance the income statement	4	6
application	Lecture	Comprehensive Budgeting	1. Cash Budget-2 Balance Sheet Budget	4	7
application	Lecture	Investment Decisions (Capital Budget)	Discuss and solve a set of questions and exercises on the topic of comprehensive budgeting	4	8
application	Lecture	Investment Decisions (Capital Budget)	1. The concept of capital budgeting-2. The concept of cash flows	4	9
application	Lecture	Investment Decisions (Capital Budget)	3. Capital Budgeting and Investment Decision Evaluation	4	10
test		Investment Decisions (Capital Budget)	1. Stages of preparing the capital budget -2 Types of investment decisions	4	11
discussion	Lecture	Investment Decisions (Capital Budget)	1. The concept of future value-2 The concept of present value	4	12
discussion	Lecture	Investment Decisions (Capital Budget)	3. The concept of the discounted cash flow approach	4	13
discussion	Lecture	Liability Accounting System	-1 Net Present Value Method -2 Internal Rate of Return (IRR)	4	14
test		Liability Accounting System	1. The concept of undiscounted cash flows-2. The method of the recovery period	4	15
Course Rating: Grade distribution according to the tasks assigned to the student: 1- Daily preparation 2- Daily exams + surprise exams 3- Monthly exams 4. Reports and Duties					11
Learning and Teaching Resources					12
Alkawaz , Salah M.(2024). " Managerial accounting "				References Home	
Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> . McGraw-Hill.					

	Supporting References (Journals and Reports)	
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Head of Department Name	Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali
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Course Description Form				
INTERNATIONAL FINANCIAL REPORTING STANDARDS			Course Name	1
2445 م ا غ			Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1			Date Description	4
presence			Forms of Attendance	5
2	Number of Hours (Total)			6
Email	Name	Course administrator name		7
ahmed.razzaq@uowa.edu.iq	Assistant lecturer. Ahmed Razzaq Kazim			
<ul style="list-style-type: none"> • Training and educating the student on how to benefit from the financial reporting standards • Distinction between accounting standards and financial reporting standards • Learn and gain experience in the field of IFRS • Deepen students' understanding of the concepts of international standards 			Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Adopting the homework method to solve various issues. • Monthly, quarterly, and final exams. • Giving lectures and dialogue with students and discussing them directly. • Focus on students' participation in the lecture by asking questions. 			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Degree on participation	Lecture-Discussions	Financial Reporting and Accounting Standards	Knowledge of financial reporting and accounting standards	2	1
Degree on participation	Lecture - Questions and Answers	International Accounting Standards Drafting Organizations		2	2
Degree on participation	Lecture - Questions and Answers	Conceptual Framework for Financial Accounting - FASB/IASB Joint Project	Understanding accounting standards formulation organizations at the international level	2	3
Degree on participation	Practical Examples	IFRS 3 Standard - Business Integration		2	4
Grade on homework	Homework		Understanding the Conceptual Framework for Financial Accounting - FASB/IASB Joint Project	2	5
Degree on participation	Lecture-Discussions	IFRS 4: - Insurance Contracts		2	6
Degree on participation	Lecture - Questions and Answers	IFRS 7 - Financial Instruments - Disclosure	Knowledge of IFRS 3 Standard - Business Integration	2	7
Grade on Reports	Lecture-Discussions	IFRS 8 - Reporting on operational sectors		2	8
Exam score	examination	IFRS 9 – Financial Instruments – Measurement	IFRS ID4 : - Insurance Contracts	2	9
Degree on participation	Lecture - Questions and Answers	Exam First Month		2	10
Degree on participation	Lecture-Discussions	IFRS 10 - Consolidated Financial Statements	Understanding IFRS 7 - Financial Instruments - Disclosure	2	11
Degree on participation	Practical Examples	IFRS 11 - Common arrangements		2	12
Grade on homework	Lecture - Question	IFRS 13 - Fair value measurement	Understanding IFRS 8 - Reporting on Operational Sectors	2	13

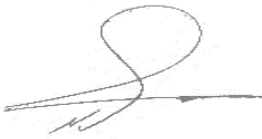

	s and Answers				
Degree on participation	Lecture-Discussions	IFRS 15 - Recognition of income from contracts with clients		2	14
Exam score	Final Exams	IFRS 16 - Financial Lease		2	15
Course Evaluation: Distribution of the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports... etc					11
Learning and Teaching Resources					12
International Accounting Standards and International Financial Reporting Standards. Saud Jaed Thankful, 2021			References Home		
Head of Department Name			Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali		
Signed					
Date			/ /2024		



Course Description Form

Managerial Accounting In English (1)						Course Name	1
1440م اد 1						Course Code	2
2025/2024	Academic Year		First	Chapter			3
2024/10/1						Date Description	4
presence						Forms of Attendance	5
4		Number of Hours (Total)					6
Email		Name				Course administrator name	7
hayder_saleh@uowa.edu.iq		Dr. Haydar Saleh Abd El Hadi					
1- Introduce the student to the concept and development of management accounting and its relationship to financial accounting and cost accounting. 2- Cost concepts and behavior, and methods of separating fixed and variable costs. 3- Analyze the relationship between cost, volume, and profit. 4- Enable the student to deal with the analytical and planning tools needed to make administrative decisions						Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> • Method of Lectures. • Use of illustrations for topics that require it • Asking questions and giving exercises • Student groups • Discuss and solve applied cases. • Reports and research papers. 						Teaching and Learning Strategies (Strategy)	9
Course Structure							10
Evaluation Method	Learning method	Unit Name or Subject		Required Learning Outcomes		Hou rs	The we ek
discussion	Lecture	- Definition of management accounting and its historical development. - The need for accounting information - The Relationship between Management Accounting and Financial Accounting		- Definition of management accounting and its historical development. - The need for accounting information - The Relationship between Management Accounting and Financial Accounting		4	1



discussion	Lecture	<ul style="list-style-type: none"> - The relationship between management accounting and cost accounting - Management accounting and management decisions information 	<ul style="list-style-type: none"> - The relationship between management accounting and cost accounting - Management accounting and management decisions information 	4	2
discussion	Lecture	<ul style="list-style-type: none"> - The concept of alimony, cost, expense and loss - Tab of cost items 	<ul style="list-style-type: none"> - The concept of alimony, cost, expense and loss - Tab of cost items 	4	3
application	Lecture	<ul style="list-style-type: none"> - Cost segregation methods - Classification of cost elements for planning, control and decision-making purposes 	<ul style="list-style-type: none"> - Cost segregation methods - Classification of cost elements for planning, control and decision-making purposes 	4	4
test	Lecture	Solving Second Semester Questions	Solving Second Semester Questions	4	5
application	Lecture	<ul style="list-style-type: none"> - Factors affecting profit - Cost, volume, and profit analysis assumptions - Break-even point 	<ul style="list-style-type: none"> - Factors affecting profit - Cost, volume, and profit analysis assumptions - Break-even point 	4	6
application	Lecture	<ul style="list-style-type: none"> - Analyze the relationship between cost, volume, and target profit - The role of taxes in the CVP model Safety margin 	<ul style="list-style-type: none"> - Analyze the relationship between cost, volume, and target profit - The role of taxes in the CVP model Safety margin 	4	7
application	Lecture	<ul style="list-style-type: none"> - Conclusions from the cost, volume and profit study - Sensitivity analysis 	<ul style="list-style-type: none"> - Conclusions from the cost, volume and profit study - Sensitivity analysis 	4	8
application	Lecture	<ul style="list-style-type: none"> - Cost Structure and Operational Leverage - The Impact of Cost Structure on Profit Sensitivity 	<ul style="list-style-type: none"> - Cost Structure and Operational Leverage - The Impact of Cost Structure on Profit Sensitivity 	4	9
application	Lecture	<ul style="list-style-type: none"> - Break-even analysis under multiple products - Break-even analysis and evaluation of alternatives - Breakeven analysis and pricing decisions 	<ul style="list-style-type: none"> - Break-even analysis under multiple products - Break-even analysis and evaluation of alternatives - Breakeven analysis and pricing decisions 	4	10
test		The first exam of the first semester in the three semesters (first, second and third)	The first exam of the first semester in the three semesters (first, second and third)	4	11
discussion	Lecture	<ul style="list-style-type: none"> - The concept of convenience - Decision Making Model 	<ul style="list-style-type: none"> - The concept of convenience - Decision Making Model 	4	12

discussion	Lecture	- Decision to accept or reject a special order	- Decision to accept or reject a special order	4	13
discussion	Lecture	- Purchase or manufacturing decision - The decision to retain or dispense	- Purchase or manufacturing decision - The decision to retain or dispense	4	14
test		Second Exam of the First Semester	Second Exam of the First Semester	4	15
Course Rating: Grade distribution according to the tasks assigned to the student: 1- Daily preparation 2- Daily exams + surprise exams 3- Monthly exams 4. Reports and Duties					11
Learning and Teaching Resources					12
Alkawaz , Salah M.(2024). " Managerial accounting "			References Home		
Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). <i>Managerial accounting</i> . McGraw-Hill.			Supporting References (Journals and Reports)		
Head of Department Name			Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali		
 					



<u>Course Description Form</u>				
English Language			Course Name	1
			Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1			Date Description	4
presence			Forms of Attendance	5
4	Number of Hours (Total)			6
Email	Name		Course administrator name	7
dr.nidhal.al.maliki@uowa.edu.iq	Asst. Prof. Dr. Nidal Abdullah Yassin Al-Malki			
<ul style="list-style-type: none"> ●Develop the student's English speaking skills in a proper and effective manner. ●Providing the student with the basic principles of translation to and from the English language, especially in the context of business administration. ●Enable the student to understand and apply the basic components of English grammar. ●Train the student to construct sentences correctly by understanding the rules of syntax (syntax). ●Expand the student's stock of English vocabulary and terms used in the field of business administration. 			Course Objectives (Objectives of the course)	8
<ul style="list-style-type: none"> ● Interactive lectures that focus on explaining grammar and vocabulary. ● Use worksheets and practical exercises to enhance understanding. ● Conversation Practice sessions and auditory and oral exercises. ● Homework that includes translating and writing short paragraphs. ● Use of audio-visual multimedia. 			Teaching and Learning Strategies (Strategy)	9

Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Daily Participation	Lecture + Discussion	Introduction: Course Overview & Basic Grammar Review	Identify the objectives and plan of the course and review the basic rules.	2	1
Short test and activity	Lecture + Exercise	Chapter One: Verb Tenses (Simple, Continuous, Perfect)	Master the use of different tenses in the English language.	4	2
Short test and activity	Lecture + Exercise	Chapter Two: Sentence Structure (Clauses & Conjunctions)	Understand how to construct complex sentences and connect them.	4	3
Daily Participation	Review + Exercises	Revision of the first exam	A comprehensive review of the previous topics in preparation for the exam.	2	4
Exam score	Written exam	EXAM 1	Assess the student's understanding of the first midterms.	2	5
Short test and activity	Lecture + Conversation	Chapter Three: Business Vocabulary (Finance & Management)	Acquire specialized vocabulary in the field of finance and business.	4	6
Short test and activity	Lecture + Conversation	Chapter Four: Business Vocabulary (Marketing & Sales)	Acquire a specialized vocabulary in the field of marketing and sales.	4	7
duty	Lecture + Practical Training	Chapter Five: Writing Skills (Business Emails & Memos)	Practice writing basic business correspondence.	4	8
Exam score	Written exam	EXAM 2	Assess the student's understanding of the second half of the concepts.	2	9
final exam	Writing/ Attendance	Final exam.	A comprehensive assessment of the skills acquired during the semester.	2	10
Daily Participation	Lecture + Discussion	Introduction: Course Overview & Basic Grammar Review	Identify the objectives and plan of the course and review the basic rules.	2	11
Short test and activity	Lecture + Exercise	Chapter One: Verb Tenses (Simple, Continuous, Perfect)	Master the use of different tenses in the English language.	4	12
Short test and activity	Lecture + Exercise	Chapter Two: Sentence Structure (Clauses & Conjunctions)	Understand how to construct complex sentences and connect them.	4	13
Daily Participation	Review + Exercises	Revision of the first exam	A comprehensive review of the previous topics in preparation for the exam.	2	14
Exam score	Written exam	EXAM 1	Assess the student's understanding of the first midterms.	2	15

<p>Course Evaluation: Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc</p> <p>1. Daily assessment (quizzes, activities, participation) 20 degree</p> <p>2. First Exam (EXAM 1) 15 degree</p> <p>3. Second Exam (EXAM 2) 15 degree</p> <p>Total Pursuit Score: 50 degree</p> <p>Final Exam (Written and Oral) 50 degree</p> <p>Total = 100 Points</p>		11
Learning and Teaching Resources		12
<p>. New Headway Plus: Special Edition (by John and Liz Soars)-1 is a globally accredited series for teaching English.</p> <p>. English Grammar in Use (by Raymond Murphy)-2 is a basic and important grammar reference.</p>	References Home	
Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali		Head of Department Name
 		

University Of Warith Al-Anbiyaa

College Of Administration and Economic



Department Of Accounting



Course Description Form

Methodology & Ethics Of Scientific Research					Course Name	1
1442 م هـ					Course Code	2
2025/2024	Academic Year		First		Chapter	3
2024/10/1					Date Description	4
Presence					Forms of Attendance	5
2		Number of Hours (Total)				6
Email		Name			Course administrator name	7
dr.nidhal.al.maliki@uowa.edu.iq		Asst. Prof. Nidal Abdullah Yassin Al-Malki				
<ul style="list-style-type: none"> Introduce the student to the basic concepts of scientific research, its characteristics, and its importance in the advancement of human thought. Providing the student with the necessary skills to apply the methodological steps to prepare an integrated scientific research, starting from identifying the problem and ending with writing the results. Training the student to write a short and applied scientific research, while adhering to the technical and material foundations of writing research. 					Course Objectives (Objectives of the course)	8
<p>Theoretical lectures to explain concepts and methodological steps. Class discussions and brainstorming to develop research ideas. Hands-on workshops to train on each step of research preparation. A research project (short research) that the student prepares during the semester.</p>					Teaching and Learning Strategies (Strategy)	9
Course Structure						10
Evaluation Method	Learning method	Unit Name or Subject		Required Learning Outcomes	Hours	The week
Daily exams	Lecture + Discussion	Introduction, Concept and Characteristics of Scientific Research, Motives for Conducting Research.		Understand the nature and importance of scientific research.	4	1
Participation and Attendance	Lecture + Discussion	Characteristics of the researcher and the requirements of good research.		Identify the basic characteristics of a successful researcher.	2	2
First month exam	Lecture + Examples	Types, Methods, and Classifications of Scientific Research.		Distinguish between different types and methods of scientific research.	4	3

Student Activity	Lecture + Workshop	Steps to prepare the research (identifying the problem, formulating hypotheses, previous studies).	Apply the first steps to prepare your research plan.	6	4
Daily exams	Lecture + Practical Training	Steps to prepare the research (continued) (theoretical framework, research methodology).	Understand how to build the theoretical and practical framework of research.	4	5
Participation and Attendance	Lecture + Examples	The final form of the research, the language and style of the research.	Mastering the research writing in the final required form.	2	6
Second Month Exam	Lecture + Practical Training	The physical and technical form of the research (footnotes, documentation, references).	Commitment to the technical and material standards of the research.	2	7
Student Activity	Workshop + Simulation	Research discussion.	Acquire skills to present and discuss research results.	2	8
Participation and Attendance	Lecture + Office Visit	Information Resources in Libraries.	Learn how to access trusted sources.	2	9
final exam	Writing/Attendance	Final exam.	A comprehensive assessment of the student's understanding of the scientific research methodology.	2	10
Daily exams	Lecture + Discussion	Introduction, Concept and Characteristics of Scientific Research, Motives for Conducting Research.	Understand the nature and importance of scientific research.	4	11
Participation and Attendance	Lecture + Discussion	Characteristics of the researcher and the requirements of good research.	Identify the basic characteristics of a successful researcher.	2	12
First month exam	Lecture + Examples	Types, Methods, and Classifications of Scientific Research.	Distinguish between different types and methods of scientific research.	4	13
Student Activity	Lecture + Workshop	Steps to prepare the research (identifying the problem, formulating hypotheses, previous studies).	Apply the first steps to prepare your research plan.	6	14
Daily exams	Lecture + Practical Training	Steps to prepare the research (continued) (theoretical framework, research methodology).	Understand how to build the theoretical and practical framework of research.	4	15
Course Evaluation: Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc A. Daily, surprise and oral exams: 10 marks					11

B. Student Activities (Reports, Research, Participation): 10 marks c. Monthly exam (two months): 30 marks d. Final Exam: 50 marks Total = 100 Points		
Learning and Teaching Resources		12
<ul style="list-style-type: none"> • Scientific Research Methods (Third Edition)- Prof. Dr. Mohamed Sarhan Ali Al-Mahmoudi • Fundamentals of Scientific Research (First Edition)- Dr. Munther Abdel Hamid Al-Damen. 	References Home	
Head of Department Name	Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali	
 		



<u>Course Description Form</u>				
ACCOUNTING THEORY			Course Name	1
MD2446			Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1			Date Description	4
Classrooms			Forms of Attendance	5
3		Number of Hours (Total)		6
Email		Name		Course administrator name
talal.mo@uowa.edu.iq		Experienced Dr. Talal Mohammed Ali Al-Jajawi		7
<p>It aims to deepen the understanding about the intellectual basis on which the theory is based in light of the developments and developments witnessed by the profession and accounting research, and the essence of the theory and its role in the field of accounting, and it discusses extensively the scientific aspects of accounting theory, starting from identifying the need for this theory and the intellectual structure that is based on it, then following up on the trends of research and development and the consequent scientific approaches aimed at developing the contemporary accounting model and identifying the alternatives of accounting measurement for it , as well as The study of the contemporary accounting model, which includes the study of the intellectual characteristics of the contemporary accounting model, where we deal with the components of the conceptual framework of accounting theory, which consists of the basic objectives and concepts, in addition to exposure to the most important assumptions, principles and accounting standards existing and applied, and it represents the intellectual construction of the theory , the development of critical thinking skills and scientific dialogue, in addition to self-learning skills, the predominance of the spirit of philosophical debate, the criticism of accounting figures, and the creation of creative and innovative intellectual coherence.</p>			Course Objectives (Objectives of the course)	8
Using Practical Examples – Using Technology – Learning with Artificial Intelligence – Feedback – Lectures – Class Discussions – Questions and Answers – Homework – Reports – Daily Tests – Monthly Exams – Final Exams			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Participation Scores	Lectures – Class Discussions – Questions and Answers	The Historical Development of Accounting and Accounting Theory	Review of historical development	3	1
Participation Scores	Lectures – Class Discussions – Questions and Answers	The Nature of Accounting – The Multifaceted	Understanding the multifaceted nature of accounting	3	2
Participation Scores	Practical Examples	Building Accounting Theory – Basic Theories in Accounting	Knowledge of the nature and concept of basic theories of accounting	3	3
Participation Scores	Use of technology	Traditional accounting theorizing approaches	Familiarity with traditional theorizing approaches	3	4
Participation Scores	AI Learning	Modern Approaches in Building Accounting Theory – Behavioral and Positive Events	Understanding modern approaches to accounting theory	3	5
Degrees of Pursuit	Monthly exams	First exam	-	3	6
Grades on homework	Homework	Financial Accounting Intellectual Framework Common Framework	Familiarity with the Intellectual Framework and the Common Framework for Financial Accounting	3	7
Grades on homework	Practical Examples	Basic concepts of qualitative characteristics of accounting information	Knowledge of the concepts of qualitative properties	3	8
Scores on reports	Reports - Feedback	Structure of Accounting Theory / Assumptions and Principles	Understanding the structure of the theory with its assumptions and principles	3	9
Degrees of Pursuit	Monthly exams	Second Exam	-	3	10
Grades on homework	Frequently Asked Questions - Homework	Economic Income and Accounting Income	Familiarity with the concepts of economic income and accounting	3	11

Grades on homework	Homework - Reports	Alternative Measurement Systems in Accounting	Interpretation of Alternative Measurement Systems	3	12
Grades on homework	Homework - Reports	Fair Value Measurement	Knowledge of fair value measurement	3	13
Participation Scores	Use of technology – AI learning – Feedback	Accounting measurement of revenues, expenses, assets, liabilities and equity	Identify the accounting measurement of the elements of the financial statements	3	14
Exam score	Final Exams	Final Exam	-	3	15
Course Evaluation: 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					11
Learning and Teaching Resources					12
Accounting Theory – Ahmed Riahi Balkawi Arabization of Dr. Riyad Al-Abdullah Review by Dr. Talal Al-Jajawi			References Home		
Books on Various Accounting Theory					
An Introduction to accounting theory: Gabriel Donleavy			Supporting References (Journals and Reports)		
Articles and Publications of Professional Accounting Bodies and Assemblies					
			Electronic References		
Head of Department Name		Asst. Prof. Hebat Allah Mustafa Al-Sayyid Ali			
