



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University of Basrah

College: **Administer Economic**

Department: **Accounting**



Year: 2021-2022

Semester: First

SYLLABUS: < **COURSE NAME** >

INSTRUCTOR: FAYHA ABD ALKALK

Phone: 7801203433

Hours: 2

Office: Department : Accounting

Home Page:

Emailfayhaa.mahmmod@uobasrah.edu.iq

COURSE OVERVIEW

The scientific level of the department, students and faculty

Providing a better teaching environment for students and teachers

Creating job opportunities for the need for scientific competencies

- Improvement and expansion in response to the labor market in society -

GOALS AND OBJECTIVES

AND READINGS

A1 Knowledge of accounting principles

I understand accounting treatments

A 2- Understand the methods of accounting entry

A3 - The student in the ability to analyze accounting

A4 - Analysis of the accounting position of the company -

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements

Exams	30
Reading Checks	10

Participation	5
Attendance	5
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Accounting for property , plant , Equipment	,	
2		Practices		
3		Depreciation Accounting		
4		Practices		
		Inventory valuation : Cost basis approach		
5		Explanation of (FIFO , LIFO , W.A) Methods	,	
6		Practices		
7		Accounting Receivable		
8		Practices		
9		Accounting for investment (Equity investment)		
10		for investment (DEBT investment)		
11		Practices		
12		Accounting for Stockholders Equity (Common stock &Preferred Stock		
13		Dividends policy		
14		Practices		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

<p>1- Yes, it is possible (point an appropriate aspect)</p>	<p>1- Developing life-long learning and education 2- Sustainable development 3- Creativity and production -4- Sustainable energy (wind Sun and organic energy) -5- Environmental development -6- measuring the efficiency of health institutions- -19- Efficiency of the overall environment - -7- Mechanisms for spreading peace and justice in society- life in the seas and oceans-8- Studying the level of university education and the mechanisms for its development-9- Mechanisms for developing the local industry in Iraq-10- Mechanisms for developing infrastructure in Iraq-11-Reducing racial discrimination in all its forms- 12-The basics of sustainable cities- 13- Mechanisms to reduce consumption and increase production-14- Mechanisms to provide job opportunities for all</p>
<p>2- Suggest aspect that serves sustainability</p>	<p>depends in the field of research and development on product costs and in turn affects the competitive price and entry into global markets</p>

Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University of Basrah

College: Administration and economics

Department: Accounting



Year: 2021-2022

Semester: First

SYLLABUS: < SPECIALIZED ACCOUNTING SYSTEMS >

INSTRUCTOR: ABDULHUSAIN T. SHIBLI

Phone:

Hours: 5

Office: accounting department

Home Page:

Email:

COURSE OVERVIEW

THIS COURSE DESCRIPTION PROVIDES A BRIEF SUMMARY OF THE MOST IMPORTANT CHARACTERISTICS OF THE COURSE AND THE LEARNING OUTCOMES THAT THE STUDENT IS EXPECTED TO ACHIEVE, PROVING WHETHER HE HAS MADE MAXIMUM USE OF THE AVAILABLE LEARNING OPPORTUNITIES. IT MUST BE LINKED TO THE DESCRIPTION OF THE PROGRAM.

GOALS AND OBJECTIVES

- The course aims to identify agricultural activity and accounting for agricultural activity
- The course also aims to familiarize yourself with the lists of costs and final accounts in the agricultural activity
- It also aims at knowledge of hotel accounting and hotel activity

TEXTBOOK AND READINGS

- [1] / النظم المحاسبية المتخصصة
- [2]
- [3]

COURSE ASSESSMENTS

The course grade (points) will be based on the following elements:

	Points
Exams	40

Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This 5.-credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Accounting in agricultural activity / the concept of agricultural activity and its types		
2		Leasing of agricultural land / leasing in cash / in kind		
3		The method of renting a farm		
4		Humanitarian and robotic work		
				Assignment 1
5		Materials in agricultural activity and accounting for them		
6		Lists of agricultural costs		
7		Agricultural Crop Accounts		
8				Assignment 2
9		Orchards accounts fruit gardens		
10		cattle accounts and fattening cattle		
11		dairy cattle and Final accounts in agricultural establishments		
12				Assignment 3
13		Hotel activity concept		
14		The book group and the accounting treatments for the financial		

	operation and Measuring revenue and expenses in the hotel activity		
15	<i>Mid Exam</i>		

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production 9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism- 17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans- 26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq- 28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.

2- Suggest aspect that serves sustainability



Ministry of Higher Education and Scientific Research
Republic of Iraq



University: University of Basrah
College: Administer Economic
Department: Accounting

Year : 2021-2022

Semester : First

SYLLABUS: < **COURSE NAME** >

INSTRUCTOR: ABDULKAREEM ABD ALRHEM	Phone: 7712511191
Hours: 5	Office: Accounting
Home Page:	Email: abdulkareem.ali@uobasrah.edu.iq

COURSE OVERVIEW

A1 KNOWLEDGE OF COST

ACCOUNTING PRINCIPLES-

A 2 TEXTUAL UNDERSTANDINGS-

A3 INCREASING THE STUDENT'S ABILITY TO BE ABLE TO ANALYZE ACCOUNTING

A4 BUILDING THE FOUNDATION OF COST ACCOUNTING AND MANAGEMENT ACCOUNTING

GOALS AND OBJECTIVES

- A1 Knowledge of accounting principles
- I understand accounting treatments
- A 2- Understand the methods of accounting entry
- A3 - The student in the ability to analyze accounting
- A4 - Analysis of the accounting position of the company -
- COURSE ASSESSMENTS

TEXTBOOK AND READINGS

- [1] محاسبة التكاليف د. هاشم علي هاشم ود. عبد الكريم عبد الرحيم
- [2] -محاسبة التكاليف د. نصيف الجبوري واخرون 1
- [3] COST Accounting Hongren
- 4[محاسبة التكاليف مهدي الراشد]

COURSE ASSESSMENTS

The course grade (?????? points) will be based on the following elements:

	Points
Exams	30
Reading Checks	5
Participation	5
Attendance	5
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Job costing		
2		Job costing		
3		Job costing		
4		Job costing		
		Process costing		Assignment 1
5		Process costing		
6		Process costing		
7		Process costing and rework		
8		Loss and Addition System Process costing		Assignment 2
9		Loss and Addition System Process costing		
10		Loss and Addition System Process costing		
11		Methods for determining and accumulating costs		
12		Methods for determining and accumulating costs		Assignment 3
13				
14		Stages system / loss and addition		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

<p>1- Yes, it is possible (point an appropriate aspect)</p>	<p>1- Developing life-long learning and education 2- Sustainable development 3- Creativity and production -4- Sustainable energy (wind Sun and organic energy) -5- Environmental development -6- measuring the efficiency of health institutions- -19- Efficiency of the overall environment - - -7- Mechanisms for spreading peace and justice in society- life in the seas and oceans-8- Studying the level of university education and the mechanisms for its development-9- Mechanisms for developing the local industry in Iraq-10- Mechanisms for developing infrastructure in Iraq-11- Reducing racial discrimination in all its forms-12-The basics of sustainable cities- 13- Mechanisms to reduce consumption and increase production-14- Mechanisms to provide job opportunities for all</p>
<p>2- Suggest aspect that serves sustainability</p>	<p>depends in the field of research and development on product costs and in turn affects the competitive price and entry into global markets</p>



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University of Basrah

College: Economics and Administration

Department: Accounting



Year : 2021-2022

Semester : First

SYLLABUS: INTERMEDIATE ACCOUNTING

INSTRUCTOR: <i>MUNDHER JABBAR</i>	Phone: <i>07818334452</i>
Hours: <i>5</i>	Office:
Home Page:	Email: <i>mundhir.jabbar@uobasrah.edu.iq</i>

COURSE OVERVIEW

INTERMEDIATE ACCOUNTING, IS THE MAJOR COURSE IN PROVIDES THE TOOLS NEEDED TO UNDERSTAND WHAT ACCOUNTING IS AND HOW IT IS APPLIED IN FIELD. PROVIDING THE MATERIAL NEEDED TO UNDERSTAND THIS SUBJECT AREA USING INTERNATIONAL STANDARDS.

GOALS AND OBJECTIVES

- Prepare financial reporting
- What challenge facing financial reporting

TEXTBOOK AND READINGS

- [1] Kieso and weygand (2016) intermediate accounting
- [2]
- [3]

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements:

	Points
Exams	30
Reading Checks	5
Participation	5

Attendance	5
Assignments	5

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Conceptual framework		
2		Income statement		
3		Income statement		
4		Balance sheet statement		
		Retained earnings		Assignment 1
5		Retained earnings		
6		Cash flow statement		
7		Cash flow statement		
8		Cash and receivable		Assignment 2
9		Cash and receivable		
10		Cash and receivable		
11		adjustments		
12		adjustments		Assignment 3
13		adjustments		
14		adjustments		
15	Mid Exam			

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1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the

	<p>elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all- 33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
2- Suggest aspect that serves sustainability	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University of Basrah

College: college of admin &Econ

Department: accounting



Year : 2021-2022

Semester : First

SYLLABUS: ACCOUNTING

INSTRUCTOR: LECTURER NAME ALI MAJED HADI	Phone: PHONE NO.07817848714
Hours: 2	Office: college of admin &Econ
Home Page:	Email: ali.majed@uobasrah.edu.iq

COURSE OVERVIEW

PROVIDING THE STUDENT WITH INFORMATION ABOUT THE SUBJECT THAT CAN BE USED WITHIN THE STUDY OF THE FIELD OF ACCOUNTING

GOALS AND OBJECTIVES

- Preparing the student to obtain accounting qualifications related to his specialization

TEXTBOOK AND READINGS

- [1] [1] Intermediate Accounting: Dr. Bushra Al-Taie. Hakim Al-Saadi and Prof. Bushra Al-Mashhadani
 [2] Financial Accounting (Intermediate): Prof. Talal Al-Jajawi and Prof. Dr. Haider Al-Masoudi

COURSE ASSESSMENTS

The course grade (points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Conceptual framework of financial accounting		
2		Income statement		
3		Elements of financial income statement		
4		Formulas for preparing income statement and statement of retained earnings		
				Assignment 1
5		Statement of financial position		
6		cash flow statement		
7		Adjusting entries		
8				Assignment 2
9		Reconciliation of bank account balance		
10		Accounting for account receivable		
11		Accounting for account receivable		
12				Assignment 3
13		review		
14		review		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25-

	<p>Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
<p>2- Suggest aspect that serves sustainability</p>	<p>/</p>



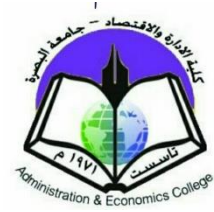
Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: admin & Econ

Department: accounting



Year : 2021-2022

Semester : First

SYLLABUS: < نظرية محاسبية : >

INSTRUCTOR: SUHAIL ABDALLAH NASIR

Phone: 7703258392

Hours: 2

Office: : accounting

Home Page:

Email: suhail.naser@uobasrah.edu.iq

COURSE OVERVIEW

- THE SCIENTIFIC LEVEL OF THE DEPARTMENT, STUDENTS AND FACULTY

PROVIDING A BETTER TEACHING ENVIRONMENT FOR STUDENTS AND TEACHERS

CREATING JOB OPPORTUNITIES FOR THE NEED FOR SCIENTIFIC COMPETENCIES

- IMPROVEMENT AND EXPANSION IN RESPONSE TO THE LABOR MARKET IN SOCIETY -

GOALS AND OBJECTIVES

- A1 Knowledge of accounting principles
- I understand accounting treatments
- A 2- Understand the methods of accounting entry
- A3 - The student in the ability to analyze accounting
- A4 - Analysis of the accounting position of the company

TEXTBOOK AND READINGS

[1] Accounting Theory, Al-Shirazi and others, 1990

2--Introduction to Accounting Theory: The Intellectual Framework - Practical Applications, Ahmed Helweh, 2013

3-- Accounting Theory, Riyadh Al-Abdullah and Talal Al-Jajawi, 2009

4-Accounting Theory, Ahmed Riahi-Belkaoui, 2014

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Chapter One: Introduction and historical perspective of Accounting and Accounting Theory:		
2		Chapter One: Introduction and historical perspective of Accounting and Accounting Theory:		
3		Chapter Two: Accounting research and approaches for building accounting theory:		
4		Chapter Two: Accounting research and approaches for building accounting theory:		
		Chapter Two: Accounting research and approaches for building accounting theory:		Assignment 1
5		Chapter Three: Theoretical framework		
6		Chapter Three: Theoretical framework Objectives, concepts, assumptions, principles		
7		Chapter Three: Theoretical framework Objectives, concepts, assumptions, principles		
8		Chapter Three: Theoretical framework Objectives, concepts, assumptions, principles		Assignment 2
9		Chapter Three: Theoretical framework Objectives, concepts, assumptions, principles		
10		Chapter Four: Accounting Functions Measurement & Disclosure		
11		Chapter Four: Accounting Functions Measurement & Disclosure		
12		Chapter Five: Inflation Accounting, Value and income Review and exam		Assignment 3

13		Chapter Five: Inflation Accounting, Value and income Review and exam		
14				
15	<i>Mid Exam</i>			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)	1- Developing life-long learning and education 2- Sustainable development 3- Creativity and production -4- Sustainable energy (wind Sun and organic energy) -5- Environmental development -6- measuring the efficiency of health institutions- -19- Efficiency of the overall environment - -7- Mechanisms for spreading peace and justice in society- life in the seas and oceans-8- Studying the level of university education and the mechanisms for its development-9- Mechanisms for developing the local industry in Iraq-10- Mechanisms for developing infrastructure in Iraq-11-Reducing racial discrimination in all its forms-12-The basics of sustainable cities- 13- Mechanisms to reduce consumption and increase production-14- Mechanisms to provide job opportunities for all -
2- Suggest aspect that serves sustainability	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: College of Administrative and Economics

Department: Accounting Department



Year : 2021-2022

Semester : First

SYLLABUS: < **COURSE NAME** > MANAGERIAL ACCOUNTING 1

INSTRUCTOR: LECTURER NAME: TARIQ TWFEEQ YOUSIF ALABDULLH	Phone: PHONE NO. 07709000129
Hours: 5	Office: University of Basrah
Home Page: https://scholar.google.com/citations?user=mM6a_LIAAAAJ&hl=en&oi=ao	Email: tariq.yousif@uobasrah.edu.iq

COURSE OVERVIEW

GOALS AND OBJECTIVES

- Identify the major differences and similarities between financial and managerial accounting.
- Understand the role of management accountants in an organization.
- Managerial accounting concepts and principles
- General cost classification: Period cost , product costs, differential cost and revenue , opportunity cost, Sunk cost
- Cost behave and cost estimating a cost function
- The basics of Cost- Volume – Profit (CVP) analysis Break Even analysis , Break Even Computations, contribution Margin, contribution Margin Ration

TEXTBOOK AND READINGS

- [1] Managerial Accounting: Ray H. Garrison
- [2]
- [3]

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements:

	Points
Exams	35
Reading Checks	??????

Participation	5
Attendance	5
Assignments	5

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Managerial accounting concepts and principles		
2		Managerial accounting concepts and principles		
3		General cost classification: Period cost , product costs, differential cost and revenue , opportunity cost, Sunk cost		
4		General cost classification: Period cost , product costs, differential cost and revenue , opportunity cost, Sunk cost		
				Assignment 1
5		Cost behave and cost estimating a cost function		
6		The basics of Cost- Volume – Profit (CVP) analysis Break Even analysis , Break Even Computations, contribution Margin, contribution Margin Ration		
7		Importance of contribution Margin , CVP relationship in Margin of Safety, Operating Leverage.		
8		Importance of contribution Margin , CVP relationship in Margin of Safety, Operating Leverage.		Assignment 2
9		The concept of Sales Mix, the definition of sale mix, Sales Mix and Break - Even analysis , Sales Mix, and per Unit contrition Margin, Assumptions of CVP analysis.		

10		The concept of Sales Mix, the definition of sale mix, Sales Mix and Break - Even analysis , Sales Mix, and per Unit contrition Margin, Assumptions of CVP analysis.		
11		First Exam		
12		Decision Making and relevant information: adding and dropping product Lines, and other Segment, the make of buy decision		Assignment 3
13		Decision Making and relevant information: adding and dropping product Lines, and other Segment, the make of buy decision		
14		Special order decision		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)	<p>1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production 9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism- 17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program- 23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
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Ministry of Higher Education and Scientific Research

Republic of Iraq

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College: college of admin & Econ

Department : accounting



Year : 2021-2022

Semester : First

SYLLABUS: > INTERNATIONAL FINANCIAL REPORTING STANDARDS

**INSTRUCTOR: FATIMA JASIM
MOHAMMED**

Phone: 7804903388

Hours: 2

Office accounting

Home Page:

Email

fatima.mohammed@uobasrah.edu.iq

COURSE OVERVIEW

THE SCIENTIFIC LEVEL OF THE DEPARTMENT, STUDENTS AND FACULTY
PROVIDING A BETTER TEACHING ENVIRONMENT FOR STUDENTS AND TEACHERS
CREATING JOB OPPORTUNITIES FOR THE NEED FOR SCIENTIFIC COMPETENCIES
- IMPROVEMENT AND EXPANSION IN RESPONSE TO THE LABOR MARKET IN SOCIETY

GOALS AND OBJECTIVES

- A1 Knowledge of accounting principles
- I understand accounting treatments
- A 2- Understand the methods of accounting entry
- A3 - The student in the ability to analyze accounting
- A4 - Analysis of the accounting position of the company -

TEXTBOOK AND READINGS

- [1] 1-international Accounting 2020 for Douppnik
- 2--international Accounting 2020 for CHOI
- 3---international FINANCIAL Report Standard 2018 for Harrison and Horngren
- 4-comprative –international Accounting 2020 for NOBES and PAKER -

COURSE ASSESSMENTS

The course grade (50points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		: financial reporting and accounting standards		
2		Week 2:Accounting standards drafting organizations at international level		
3		Week3 :Conceptual framework for Financial Accounting		
4		Week 4 : International financial reporting standard NO3 Business combinations		
		Week 5: International financial reporting standard NO4 Insurance contracts		
5		Week 6: International financial reporting standard NO7 financial instruments:7		
6		Week 7: International financial reporting standard NO9 financial instruments:9		
7		Week 8: International financial reporting standard NO8 Operating Segments		
8		Week 9 : Examination		
9		Week 10: International financial reporting standard NO10 Consolidated financial statements		
10		Week 11: International financial reporting standard NO12 Joints Arrangements		
11		Week 12: International financial reporting standard NO 13Fair value measurement		

12	Week 13: International financial reporting standard NO 15 Revenue from contracts with customers		
13	Week 14: International financial reporting standard NO 16 Leases		
14	Week 15: Examination		
15	<i>Mid Exam</i>		

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)	. 1- Developing life-long learning and education 2- Sustainable development 3- Creativity and production -4- Sustainable energy (wind Sun and organic energy) -5- Environmental development -6- measuring the efficiency of health institutions- -19- Efficiency of the overall environment - -7- Mechanisms for spreading peace and justice in society- life in the seas and oceans-8- Studying the level of university education and the mechanisms for its development-9- Mechanisms for developing the local industry in Iraq-10- Mechanisms for developing infrastructure in Iraq-11-Reducing racial discrimination in all its forms- 12-The basics of sustainable cities- 13- Mechanisms to reduce consumption and increase production-14- Mechanisms to provide job opportunities for all
2- Suggest aspect that serves sustainability	

Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: college of admin & Econ

Department: accounting



Year: 2021-2022

Semester: First

SYLLABUS: < **INTERNATIONAL ACCOUNTING** >

INSTRUCTOR: LECTURER NAME

Phone: 7804903388

Hours: 2

Office

Home Page:

Email: fatima.mohammed@uobasrah.edu.iq

COURSE OVERVIEW

THE SCIENTIFIC LEVEL OF THE DEPARTMENT, STUDENTS AND FACULTY
PROVIDING A BETTER TEACHING ENVIRONMENT FOR STUDENTS AND TEACHERS
CREATING JOB OPPORTUNITIES FOR THE NEED FOR SCIENTIFIC COMPETENCIES
- IMPROVEMENT AND EXPANSION IN RESPONSE TO THE LABOR MARKET IN SOCIETY

GOALS AND OBJECTIVES

- A1 Knowledge of accounting principles
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TEXTBOOK AND READINGS

- [1] 1-international Accounting 2020 for Douppnik
2--international Accounting 2020 for CHOI
3---international FINANCIAL Report Standard 2018 for Harrison and Horngren
4-comprative –international Accounting 2020 for NOBES and PAKER -

[2]

[3]

COURSE ASSESSMENTS

The course grade (**50** points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Week 1: International Accounting and international Business		
2		Week2 : The effect of different environmental variables on Accounting		
3		Week 3:Accounting Classifications and financial reporting systems		
4		Week 4:International Accounting consensus		
5		Week 5: International Accounting Organizational Accounting Standards Board Publications		Assignment 1
6		Week 6 :Accounting for transactions in foreign currency- basics of foreign exchange		
7		Week 7: Accounting for transactions in foreign currency- foreign currency transactions		
8		Week 8: Examination		
9		Week 9: Translation of prepared financial statements in foreign currency – current/non-current method		Assignment 2
10		Week 10: Translation of prepared financial statements in foreign currency – cash/non-cash method		
11		Week 11: Translation of prepared financial statements in foreign currency – current price method		
12		Week 12: Accounting for changes in the general price		

		level – The effect of Inflation on the financial statements		
13		Week 13: Accounting for changes in the general price level – Accounting measurement alternatives		Assignment 3
14		Week 14: Hedge Accounting		
15		Week 15: Examination		
<i>Mid Exam</i>				

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)	. 1- Developing life-long learning and education 2- Sustainable development 3- Creativity and production -4- Sustainable energy (wind Sun and organic energy) -5- Environmental development -6- measuring the efficiency of health institutions- -19- Efficiency of the overall environment - - -7- Mechanisms for spreading peace and justice in society- life in the seas and oceans-8- Studying the level of university education and the mechanisms for its development-9- Mechanisms for developing the local industry in Iraq-10- Mechanisms for developing infrastructure in Iraq-11- Reducing racial discrimination in all its forms-12-The basics of sustainable cities- 13- Mechanisms to reduce consumption and increase production-14- Mechanisms to provide job opportunities for all
2- Suggest aspect that serves sustainability	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University of Basrah

College: Administration and economics

Department: Accounting



Year : 2021-2022

Semester : First

SYLLABUS: < **GOVERNMENT ACCOUNTING** >

INSTRUCTOR: MARWA NABEEL ABDULLAH	Phone: 07718754122
Hours: 4	Office:
Home Page:	Email: lec.marwa.nabeel@uobasrah.edu.iq

COURSE OVERVIEW

THIS COURSE DESCRIPTION PROVIDES A BRIEF SUMMARY OF THE MOST IMPORTANT CHARACTERISTICS OF THE COURSE AND THE LEARNING OUTCOMES THAT THE STUDENT IS EXPECTED TO ACHIEVE, PROVING WHETHER HE HAS MADE MAXIMUM USE OF THE AVAILABLE LEARNING OPPORTUNITIES. IT MUST BE LINKED TO THE DESCRIPTION OF THE PROGRAM.

GOALS AND OBJECTIVES

- Advance and interpretation of the theoretical framework for government accounting
- Defining the practical framework for government accountability
- Providing the student with the ability to understand and use the tools of the theoretical framework for government accounting
- Expand the student's awareness of how to carry out accounting treatments within the framework of government accounting
- - Using the scientific method to solve the accounting problems faced by the accountant in non-profit government units

TEXTBOOK AND READINGS

المحاسبة الحكومية / د. سعود جايد مشكور / 2014 [1] -1

[2]

[3]

COURSE ASSESSMENTS

The course grade (?????? points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Basic Concepts of Government Accounting		
2		Characteristics of government units, the impact of legislation on the government accounting system, and the difference between financial and government accounting		
3		Theories that determine the spending capacity of a government unit		
4		The state's general budget concept, characteristics and objectives		
				Assignment 1
5		Expenditures and revenues and methods for estimating expenses and revenues		
6		Classification of the state's general budget, the stages the budget is going through, and the concept of allocation and financing		
7		The concept of the public treasury and its formations		
8				Assignment 2
9		Centralized and decentralized government accounting system		
10		Oversight of documents and expenses & Identify the book group used in the government accounting system		
11		Accounting treatment of expenditures according to the GFS Manual		
12				Assignment 3

13		Accounting treatment of expenditures according to the GFS Manual		
14		Accounting treatment for revenues according to the GFS Manual		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability	
1- Yes, it is possible (point an appropriate aspect)	<p>1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
2- Suggest aspect that serves sustainability	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: Administration and Economics

Department: Accounting



Year : 2021-2022

Semester : First

SYLLABUS: < **ECONOMIC STATISTICS**>

INSTRUCTOR: <i>SABAH ABD AL KAREEM MAHDI</i>	Phone : 07802199685
Hours: 2	Office: Administration and Economics
Home Page:	Email:

COURSE OVERVIEW

Correcting the students' tongues and their infallibility in speaking and forming sound linguistic habits for them, as well as developing their linguistic wealth thanks to the beautiful methods they study.

GOALS AND OBJECTIVES

- 1- Enabling students to acquire knowledge and understanding of the rules of the Arabic language
- 2- Enabling students to acquire knowledge and understanding of Arabic literature
- 3- Enabling students to obtain knowledge and understanding of the Arabic rhetoric
- 4- Enabling students to gain knowledge and understanding of spelling rules

TEXTBOOK AND READINGS

- 1- A summary prepared by the teacher
- 2- The Arabic Lessons Collector - History of Arabic Literature
- 3- The essence of rhetoric - clear spelling

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements:

	Points
Exams	30
Reading Checks	5
Participation	10
Attendance	5
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Parental and sub-diacritical marks		
2		What is pronounced with letters - Muthanna and its appendix -		
3		whole masculine plural and appended to it		
4		The Five Names		
		Exam		
5		Types of Sentences / Nominative -		
6		actual sentence		
7		Al-Nawasikh – Kana and her sisters - the number		
8		Exam		
9		The verb and its divisions / the five verbs - present participle tools		
10		The subject and the participle of the subject - the object of it / the absolute object		
11		Positions of Islam in poetry - definition of literature		
12		Exam		
13		Departments of Literature - Literary Ages		
14		Poetic purposes and models thereof		
15		Mid exam		

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

2- Suggest aspect t

Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: *Administration and Economics*

Department: **Accounting**



Year : 2021-2022

Semester : First

SYLLABUS: < **PRINCIPLES OF STATISTICS** >

INSTRUCTOR: WAFAA ABDULSAMAD ASHOUR

Phone:

Hours: 3

Office: Administration and Economics

Home Page:

<https://faculty.uobasrah.edu.iq/faculty/1282/teaching>

Email: wafaa.ashoor@uobasrah.edu.iq

COURSE OVERVIEW

INTRODUCE THE STUDENT TO THE IMPORTANCE OF STATISTICS AND ITS METHODS AND HOW TO COLLECT AND CLASSIFY DATA IN DIFFERENT TYPES OF TABLES AND TO IDENTIFY THE MEASURES OF CENTRAL TENDENCY AND THEIR CHARACTERISTICS AND THE RELATIONSHIP BETWEEN THE MEASURES AND THEN MEASURES OF DISPERSION, COEFFICIENT OF VARIATION, SKEWNESS, FLATNESS, CORRELATIONS, TYPES OF CORRELATION COEFFICIENTS AND SIMPLE REGRESSION.

GOALS AND OBJECTIVES

- The ability to collect and classify data.
- 2- The ability to find and analyze statistical indicators.
- 3- The ability to measure the degree of relationship between the variables.

TEXTBOOK AND READINGS

[1] printed lectures

[2] Video lectures

COURSE ASSESSMENTS

The course grade (**50** points) will be based on the following elements:

	Points
Exams	40
Reading Checks	??????
Participation	5
Attendance	5
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1	3	An introduction to statistics and its relationship to other sciences	Print and video lectures	Daily exam and oral exam
2		Tabular presentation of data, some statistical concepts		
3		Geometric display of data		
4		Inspection		
5	First exam			Assignment 1
6		types of samples		
7		Measures of Dispersion - Measures of Relative Dispersion		
8		Measures of Central Tendency - the arithmetic mean of the grouped and ungrouped data		
9	Second exam			
10		The median for classified and unclassified data		Assignment 2
11				
12		mode for classified and unclassified data		
13		geometric mean		Assignment 3
14		linear regression		
15		Linear Correlation		
	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water

	<p>purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
<p>2- Suggest aspect that serves sustainability</p>	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: **economic and administration**

Department: **accounting**



Year : 2021-2022

Semester : second

SYLLABUS: < **MATHEMATICS** >

INSTRUCTOR: WAFAA ABDULSAMAD ASHOUR

Phone:

Hours: 3

Office: economic and administration

Home Page:

Email: wafaa.ashoor@uobasrah.edu.iq

COURSE OVERVIEW

THIS COURSE AIMS TO PROVIDE THE STUDENT WITH KNOWLEDGE OF MATRICES AND THEIR TYPES

KNOWLEDGE OF SYSTEMS OF LINEAR EQUATIONS

SOLVE LINEAR EQUATIONS USING MATRICES AND DETERMINANTS

GOALS AND OBJECTIVES

- (1) Learn about matrices and their types
- (2) Using matrices to solve systems of linear equations

TEXTBOOK AND READINGS

[1] Sources

[1] Printed lectures

[2] Video lectures

COURSE ASSESSMENTS

The course grade (50 points) will be based on the following elements:

	Points
Exams	40

Reading Checks	
Participation	5
Attendance	5
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Vectors and their types - vector representation - addition and subtraction of vectors		
2		scalar vectors Multiplication		
3		the dot vector Multiplication		
4		Definition of matrices - types of matrices - matrix rounder - matrix effect		
5				Assignment 1
6		hierarchical matrix - add and subtract matrices		
7		matrix multiplication		
8		Properties of Matrices Multiplication		
9				Assignment 2
10		determinants		
11		Types of determinants		
12		Properties of determinants		
13		Examples of determinants		Assignment 3
14		Solving Linear Equations Using Matrices		
15		Solving Linear Equations Using Determinants		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10-

	<p>Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
<p>2- Suggest aspect that serves sustainability</p>	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: College of Administration and Economics

Department: ACCOUNTING



Year: 2021-2022

Semester: First

SYLLABUS: < MANAGEMENT PRINCIPLES >

INSTRUCTOR: DR. ZAINAB SHALLAL AKKAR

Phone: 07801896695

Hours: 2

Office: University of Basra

Home Page:

Email: Zaenab.akaer@uobasrah.edu.com

COURSE OVERVIEW

1- THE STUDENT HAS SUFFICIENT INFORMATION ABOUT THE ADMINISTRATION, ITS FUNCTIONS AND ACTIVITIES

2- IT IS POSSIBLE FOR THE STUDENT TO LEARN HOW THE RELATIONSHIP BETWEEN MANAGERS AND EMPLOYEES AND TO DEFINE THE TASKS AND DUTIES OF EACH OF THEM

3- EMPHASIS ON THE ENVIRONMENTAL FRAMEWORK IN WHICH THE ORGANIZATION OPERATES

GOALS AND OBJECTIVES

1- Enabling the student to become familiar with administrative decisions of all kinds

2- To prepare the student mentally to know the administrative schools and their pioneers

3- Transferring the student between the various functions of the administration, the importance and role of each, and the nature of the departments that deal with them at each administrative level

TEXTBOOK AND READINGS

1- Book of Management and Business by Dr. Saleh Mahdi Al-Amri and Dr. Taher Mohsen Al-Ghalbi / Wael Publishing House / Amman / Jordan

COURSE ASSESSMENTS

The course grade (**100** points) will be based on the following elements:

Points

Exams	80
Reading Checks	5
Participation	5
Attendance	10
Assignments	100

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1	2022/2/2	Concepts of management and business in today's world		
2	2022/2/9	The manager's roles, skills and attributes of success		
3	2022/2/16	Business organization and its types		
4	2022/2/23	Characteristics of administratively developed societies		
				Assignment 1
5	2022/3/2	Management between the past and the present		
6	2022/3/2	The classical school and the behavioral school		
7	2022/3/2	Quantitative school and modern school		
8				Assignment 2
9	2022/3/9	Environment, organization culture and diversity		
10	2022/3/9	The external environment and the internal environment		
11	2022/3/16	Organization committed to customer service		
12	2022/3/16	Planning and setting goals		Assignment 3
13	2022/3/23	Oversight: its nature, purpose and stages		
14	2022/3/23	Types and tools of control		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water

	<p>purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
<p>2- Suggest aspect that serves sustainability</p>	

Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: College of Administration and Economics

Department: ACCOUNTING



Year : 2021-2022

Semester : First

SYLLABUS: < MANAGEMENT PRINCIPLES >

INSTRUCTOR: DR. ZAINAB SHALLAL AKKAR	Phone: 07801896695
Hours: 2	Office: University of Basra
Home Page:	Email: Zaenab.akaer@uobasrah.edu.com

COURSE OVERVIEW

- 1- THE STUDENT HAS SUFFICIENT INFORMATION ABOUT THE ADMINISTRATION, ITS FUNCTIONS AND ACTIVITIES
- 2- IT IS POSSIBLE FOR THE STUDENT TO LEARN HOW THE RELATIONSHIP BETWEEN MANAGERS AND EMPLOYEES AND TO DEFINE THE TASKS AND DUTIES OF EACH OF THEM
- 3- EMPHASIS ON THE ENVIRONMENTAL FRAMEWORK IN WHICH THE ORGANIZATION OPERATES

GOALS AND OBJECTIVES

- 1- Enabling the student to become familiar with administrative decisions of all kinds
- 2- To prepare the student mentally to know the administrative schools and their pioneers
- 3- Transferring the student between the various functions of the administration, the importance and role of each, and the nature of the departments that deal with them at each administrative level

TEXTBOOK AND READINGS

- 1- Book of Management and Business by Dr. Saleh Mahdi Al-Amri and Dr. Taher Mohsen Al-Ghalbi / Wael Publishing House / Amman / Jordan

COURSE ASSESSMENTS

The course grade (100 points) will be based on the following elements:

Points

Exams	80
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COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest NO. hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1	2022/2/2	Concepts of management and business in today's world		
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4	2022/2/23	Characteristics of administratively developed societies		
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5	2022/3/2	Management between the past and the present		
6	2022/3/2	The classical school and the behavioral school		
7	2022/3/2	Quantitative school and modern school		
8				Assignment 2
9	2022/3/9	Environment, organization culture and diversity		
10	2022/3/9	The external environment and the internal environment		
11	2022/3/16	Organization committed to customer service		
12	2022/3/16	Planning and setting goals		Assignment 3
13	2022/3/23	Oversight: its nature, purpose and stages		
14	2022/3/23	Types and tools of control		
15	Mid Exam			

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability

1- Yes, it is possible (point an appropriate aspect)

1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water

	<p>purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism-17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program-23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
<p>2- Suggest aspect that serves sustainability</p>	



Ministry of Higher Education and Scientific Research

Republic of Iraq

University: University Of Basrah

College: **Administration and economics**

Department: **Accounting**



Year: 2021-2022

Semester: First

SYLLABUS: < **GOVERNMENT ACCOUNTING** >

INSTRUCTOR: MOHAMMED FARAJ HANOON	Phone: 07709407065
Hours: 4	Office:
Home Page:	Email: lec.marwa.nabeel@uobasrah.edu.iq

COURSE OVERVIEW

THIS COURSE DESCRIPTION PROVIDES A BRIEF SUMMARY OF THE MOST IMPORTANT CHARACTERISTICS OF THE COURSE AND THE LEARNING OUTCOMES THAT THE STUDENT IS EXPECTED TO ACHIEVE, PROVING WHETHER HE HAS MADE MAXIMUM USE OF THE AVAILABLE LEARNING OPPORTUNITIES. IT MUST BE LINKED TO THE DESCRIPTION OF THE PROGRAM.

GOALS AND OBJECTIVES

- Advance and interpretation of the theoretical framework for government accounting
- Defining the practical framework for government accountability
- Providing the student with the ability to understand and use the tools of the theoretical framework for government accounting
- Expand the student's awareness of how to carry out accounting treatments within the framework of government accounting
- - Using the scientific method to solve the accounting problems faced by the accountant in non-profit government units

TEXTBOOK AND READINGS

المحاسبة الحكومية / د. سعود جايد مشكور / 2014 [1] -1

[2]

[3]

COURSE ASSESSMENTS

The course grade (?????? points) will be based on the following elements:

	Points
Exams	40
Reading Checks	2
Participation	4
Attendance	4
Assignments	50

COURSE DESCRIPTION AND ASSIGNMENT SCHEDULE

This **NO.** -credit hour course is 15 weeks long. You should invest **NO.** hours every week in this course.

WK	DATE	TOPIC	READING	ASSIGNMENT
1		Basic Concepts of Government Accounting		
2		Characteristics of government units, the impact of legislation on the government accounting system, and the difference between financial and government accounting		
3		Theories that determine the spending capacity of a government unit		
4		The state's general budget concept, characteristics and objectives		
				Assignment 1
5		Expenditures and revenues and methods for estimating expenses and revenues		
6		Classification of the state's general budget, the stages the budget is going through, and the concept of allocation and financing		
7		The concept of the public treasury and its formations		
8				Assignment 2
9		Centralized and decentralized government accounting system		
10		Oversight of documents and expenses & Identify the book group used in the government accounting system		
11		Accounting treatment of expenditures according to the GFS Manual		
12				Assignment 3

13	Accounting treatment of expenditures according to the GFS Manual		
14	Accounting treatment for revenues according to the GFS Manual		
15	<i>Mid Exam</i>		

Is it possible to develop the curriculum <within the teaching authority 20%> to include vocabulary that serves sustainability	
1- Yes, it is possible (point an appropriate aspect)	<p>1- Fighting poverty 2- No hunger 3- Developing life-long learning and education 4- Green chemistry 5- Sustainable development 6- Water purification 7- Water recycling for agriculture 8- Creativity and production -9- Sustainable energy (wind Sun and organic energy) -10- Environmental development- 11- pollution measurement -12- child care program-13- public health development program-14- measuring the efficiency of health institutions-15- gender equality-16- non-extremism- 17- drug efficiency 18- Food efficiency for infants, children, adults and the elderly -19- Efficiency of the overall environment -20- Waste recycling-21- Heavy water disposal mechanisms-22- Literacy program- 23- Mechanisms for preserving biodiversity-24- Mechanisms for spreading peace and justice in society- 25- Developing life in the seas and oceans-26- Studying the level of university education and the mechanisms for its development-27- Mechanisms for developing the local industry in Iraq-28- Mechanisms for developing infrastructure in Iraq-29-Reducing racial discrimination in all its forms-30-The basics of sustainable cities- 31- Mechanisms to reduce consumption and increase production- 32- Mechanisms to provide job opportunities for all-33- Study aspects of developing green areas-34- Study climatic phenomena in the country-35- Mechanisms for obtaining good health and well-being.</p>
2- Suggest aspect that serves sustainability	