Academic Program Description Form

University Name: Wasit

Faculty/Institute: College of Administration and Economics

Scientific Department: Accounting

Academic or Professional Program Name: PhD in Accounting

Final Certificate Name: PhD in Accounting..............

Academic System: Courses

Description Preparation Date: 09/08/2026

File Completion Date: 09/08/2026

Signature:

Head of Department Name:

Asst. Prof. Dr. Haider Atta Zbain

Date:

Signature:

Scientific Associate Name:

Prof. Hussein Shnawa Majed

Date:

The file is checked by: SAif ALDieeN NASeer

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 9/8/2020

Signature:

Approval of the Dean

Prof. Dr. Ahmed Abdalah Salman Alwaeli

Prof.Dr.
Ahmed Abdullah Salman
Dean

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

The management accounting subject, according to the vocabulary of the sectoral committee, consists of four main chapters in the first course, aiming to introduce the student to the basics of management accounting in detail, such as learning how to conduct differential analysis and analysis of cost-volume-profit.....etc of the objectives in order to meet the requirements of the labor market and The student is able to solve all the accounting problems that may stand in front of him

1. Teaching Institution	College of Administration and Economics
2. University Department/Centre	University of Wasit / Department of Accounting"
3. Course title/code	International Accounting/1441M-Dw
4. Programme(s) to which it contributes	PhD of Accounting
5. Modes of Attendance offered	On-campus
6. Semester/Year	First course 2025/2026
7. Number of hours tuition (total)	number of units (tota 30 hr.)
8. Date of production/revision of this specification	22/9/2025
9. Aims of the Course	
Enabling the student to know:. 1-The nature of international accounting.	
2–**Reasons for differences in accounting systems.**	
3–**International accounting classifications.**	
4–**Accounting compatibility and coordination .**	
5–– **International accounting organizations.**	

10· Learning Outcomes, Teaching , Learning and Assessment Method
A: Cognitive objectives:-
(A1- Understanding International Accounting Standards
A2- Analyzing International Financial Statements
(A 3- Applying Accounting Principles in International Contexts
A4- Evaluating Differences in Accounting Standards Across Countries.
A 5-Understanding the Impact of Economic and Political Changes on Accounting.

A6-
B. Subject-specific skills B1. B1 - Gaining the ability and skill to learn about international accounting. B2 - Acquire the skill of reading and understanding topics related to international accounting. B3 - B4 -
Teaching and Learning Methods 1- Lectures 2- Give examples 3- Assignments.
Assessment methods 1-Written exams 2- Oral exam 3- Participation of the student in solving exercises 4- Daily exams.
C. Thinking Skills C1- Using logical thinking and brainstorming in solving accounting applications.
Teaching and Learning Methods Discussions and open questions. •
Assessment methods Oral questions, response time, and intuitiveness.
D. General and Transferable Skills (other skills relevant to employability and personal development) D 1- **Demonstrate analytical thinking** by interpreting complex financial statements and applying international accounting standards. D2 - **Apply problem-solving skills** to identify and resolve accounting and reporting issues. D 3- **Critically evaluate financial information** and assess compliance with IFRS requirements.

11. Course Structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	roducing the student to the nature and objectives of international accounting	International Accounting and International Business	Lectureand questions	Test and discuss
2	2	Explaining the difference in environmental variables in accounting	The effect of different accounting systems	Lectureand questions	Test and discuss
3	2	Introduction to accounting classifications and financial reporting systems	International accounting classifications	explain the implications of international accounting and financial reporting systems	oral questions and daily assignments

4	2	Introducing the student to international accounting organizations	International accounting organizations	opting a visual presentation to introduce international accounting organizations	oral questions and daily assignments
5	2	cussing the publications of the International Accounting Standards Board	International Accounting Standards Board publications	plaining and teaching the language in the Accounting Standards Board's publications	oral questions and daily assignments
6	2	Accounting for transactions in foreign currency	Fundamentals of foreign exchange	planation of exercises and questions about foreign transactions	oral questions and daily assignments
7	2	Accounting for transactions in foreign currency	Foreign currency transactions	Explanation of exercises and questions about foreign transactions	oral questions and daily assignments
8	2		First month exam		
9	2	Translation of financial statements prepared in foreign currency	Current/non-current method	planation of exercises and questions about translating financial statements	oral questions and daily assignments
10	2	Translation of financial statements prepared in foreign currency	Merchandise inventory	Lectureand question	Test and discuss
11	2	Translation of financial statements prepared in foreign currency	Merchandise inventory	Lectureand question	Test and discuss
12	2	Translation of financial statements prepared in foreign currency		Lectureand question	Test and discuss
13	2	Accounting for Changes in the General Price Level	The Impact of Inflation on Companies	Lectureand question	Test and discuss
14	2	Introducing the Student to the Concept of Hedge Accounting	Hedge Accounting	Lectureand question	Test and discuss
15	2		Second Month Exam		

12. Infrastructure	
Required reading: CORE TEXTS · COURSE MATERIALS · OTHER ·	1- International Accounting (Professor Dr. Saad Al-Muaini) 2- International Accounting (Dr. Mohsen Babqi Ab Qader) 3- Timothy Doupnik, International Accounting 4- Debra C. Jeter, Advanced Accounting

Special requirements (include for example workshops, periodicals, IT software, websites)	(Main references sources Recommended supporting books and references (scientific journals, reports....)
Community-based facilities (include for example, guest Lectures , internship , field studies)	

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

Course Description Form

1. Course Name:
Statistics and SPSS Applications
2. Course Code:
N/A
3. Semester / Year:
Second course / PhD in Accounting
4. Description Preparation Date:
5/3/2025
5. Available Attendance Forms:
My attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours
7. Course administrator's name (mention all, if more than one name)
Name: Ayad Habib shemail Email: Ashemail@uowasit.edu.iq
8. Course Objectives

Course Objectives	**This course aims to introduce the most important statist methods for collecting and analyzing data to extract patterns information, support decision-making and predict the future, addition to testing hypotheses and verifying their validity. SP helps achieve these goals by managing and analyzing data us tests such as T-test, regression, and analysis of varia (ANOVA), and provides graphical visualization tools, wh facilitates understanding of the results, and is used in vari fields such as medicine, economics, sociology, and marketing make data-based decisions.**

9. Teaching and Learning Strategies

Strategy	Statistics Study Strategy and SPSS Applications 1- The basics of statistics: • Basic concepts: variables, distribution, correlation. • Descriptive statistics: mean, median, dispersion, graphical representation. • Inferential statistics: hypothesis testing, T-Test, ANOVA, regression analysis. 2- . Learn SPSS: • Get to know the program interface (Data View & Variable View). • Enter and process data. • Extract frequency tables, graphs, descriptive statistics. • Apply statistical tests (T-Test, ANOVA, Chi-Square). 3- Practical application: • Solve practical exercises on each topic. • Analyze actual data using SPSS.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	2		Concept of Statistics	Lecture + using SPSS	Discussion + Oral tests
Second	2		Data Tabulation and Graphical Dis Methods	Lecture + using SPSS	Discussion + Oral tests
Third	2		Measures of Central Tendency, N Centrality and Dispersion	Lecture + using SPSS	Discussion + Oral tests
Fourth	2		Hypothesis Testing and Analysis Variance	Lecture + using SPSS	Discussion +Oral tests
Fifth	2		Correlation Analysis	Lecture + using SPSS	Discussion + Oral tests
Sixth	2		Linear Regression Analysis	Lecture + using SPSS	Discussion + Oral tests
Seventh	2		Nonlinear Regression Analysis	Lecture + using SPSS	Discussion + Oral tests
Eighth	2		Factor Analysis	Lecture + using SPSS	Discussion + Oral tests
Ninth	2		Time Series Analysis	Lecture + using SPSS	Discussion + Oral tests
Tenth	2		Indices	Lecture + using SPSS	Discussion + Oral tests
Eleventh	2		Using the SPSS Statistical Program	Lecture + using SPSS	Discussion + Oral tests
Twelfth	2		Questionnaire Analysis	Lecture + using SPSS	Discussion + Oral tests
Thirteenth	2		How to Do Statistical Analysis Master's Theses	Lecture + using SPSS	Discussion + Oral tests
Fourteenth	2		How to Do Statistical Analysis Doctoral Theses	Lecture + using SPSS	Discussion + Oral tests
Fifteenth	2		Exam	Lecture + using SPSS	Discussion + Oral tests

11. Course Evaluation	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Barrow, M. (2009). Statistics for economics, accounting business studies. Pearson Education.
Main references (sources)	Anderson, D. R., Williams, T. A., & Cochran, J. J. (20 Statistics for business & economics. Cengage Learning.
Recommended books and references (scientific journals, reports…)	Barrow, M. (2009). Statistics for economics, accounting business studies. Pearson Education.
Electronic References, Websites	Anderson, D. R., Williams, T. A., & Cochran, J. J. (20 Statistics for business & economics. Cengage Learning.

Academic Course Description

Advanced Managerial Accounting

This course aims to provide doctoral students with advanced theoretical foundations and applications in the field of management accounting, with a focus on the modern conceptual framework, quantitative analysis models, analytical techniques, and differential analysis that support operational and strategic management decision-making. The course also seeks to link academic and practical aspects by discussing the latest research and applied studies in management accounting.

1. Teaching Institution	University of Wasit – College of Administration and Economics
2. University Department/Centre	Department of Accounting
3. Course title/code	Advanced Managerial Accounting
4. Programme(s) to which it contributes	PH. D. in Accounting
5. Modes of Attendance offered	On-campus lectures
6. Semester/Year	PH. D. Stage – Second Semester (2025–2026)
7. Number of hours tuition (total)	(60) Hours
8. Date of production/revision of this Specification	September 2025
9. Course Instructor	Prof. Dr. Abbas Nawar Khait Al-Musawi abnawar@uowasit.edu.iq

10. Aims of the Course:
The course aims to:

A. provide students with advanced knowledge in the field of management accounting.
B. Develop students ability to use modern tools and techniques in cost analysis, managerial decision-making.
C. Making administrative decisions.
D. Measuring operational and strategic performance.
E. Supporting sustainable administrative strategies.

11· Learning Outcomes, Teaching , Learning and Assessment Method
A: Cognitive objectives:-
A1- Understand modern concepts and theories in management accounting and apply them in research and practical contexts.

A2- Evaluate and study academic research published in reputable scientific journals.

A3- Design original applied research in the field of management accounting that contributes to enriching accounting knowledge.

B - Course Skill Objectives.

B1 - Develop differential analysis skills using quantitative models to address complex management accounting issues.

B2 - Gain the ability to develop advanced decision models that serve decision makers at the strategic level.

B3 - Enhance scientific research skills by critiquing published research and preparing original research that contributes to knowledge development.

B4 - Develop academic presentation and discussion skills by participating in seminars and presenting applied research.

B5 - Employ sustainable management accounting techniques in measuring and analyzing costs in line with sustainability requirements.

C- Thinking Skills:

C1- Analytical Thinking: When studying the differential analysis of administrative decision models.

C2- Critical Thinking: When critiquing global studies and research.

C3- Strategic Thinking: When linking management accounting to the strategic objectives of economic units.

C4- Creative Thinking: When proposing innovative solutions to administrative problems or improving administrative performance.

D. General and Transferable Skills (other skills relevant to employability and personal development):
D1 - Academic Communication and Presentation Skills: The ability to prepare scientific reports and present research findings in a systematic and professional manner.

D2 - Teamwork and Collaboration: Actively participate in seminar discussions and work within research teams.

D3 - Time Management: Effectively organize time between research and academic requirements.

D4 - Technical Skills: Use modern software and applications in quantitative and accounting analysis.

D5 - Self-Learning and Continuous Learning: Searching for new knowledge sources and keeping up with global developments in the field of management accounting.

D5 - Problem-Solving and Decision-Making: The ability to deal with complex situations in an academic and professional work environment.

Teaching and Learning Methods:
1- Lectures 2- Give examples 3- Assignments.

Assessment methods:
1-Written exams 2- Oral exam 3- Participation of the student in solving exercises 4- Daily exams.

12. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching methods	Assessment Method
1	4	Calculating the relationship between cost, volume, and profit and using it to rationalize administrative decisions	Cost-Volume-Profit Analysis, Decision-Making, and Appropriate Information	Theoretical Explanation and Practical Exercises	Written tests
2	4	Preparing the comprehensive budget (operational and financial)	Comprehensive Budgeting, Operating and Financial Budgets	Case Studies	Practical tests
3	4	Preparing capital budgets and evaluating investments	Capital Budgeting and Decision-Making	Case Studies	Assignments and practical exercises
4	4	Measuring strategic	Strategic	Case Studies	Assignments and

		performance according to the responsibility accounting system	Management Accounting and Performance Measurement, Responsibility Accounting		practical exercises
5	4	Performance evaluation according to the balanced scorecard	Balanced Scorecard and its Role in Evaluating Strategic Performance	Case Studies	Assignments and practical exercises
6	4	Sustainable performance evaluation according to the balanced scorecard	Sustainable Balanced Scorecard	Practical Applications	Assignments and practical exercises
7	4	Distinguishing between competitive strategies according to Porter's model	Strategic Analysis, Michael Porter's Models, and Sustainability	Practical Applications	Assignments and practical exercises
8	4	Identify the characteristics and components of cleaner production and lean production and their role in supporting competitive advantage.	Cleaner Production and Lean Production	Case Studies and Their Connection to Real-World Reality	Assignments and practical exercises
9	4	Identify the characteristics and components of green production and its role in supporting competitive advantage.	Green Product and its Role in Improving Quality, Reducing Costs, and Achieving Sustainable Development	Case Studies and Their Connection to Real-World Reality	Assignments and practical exercises
10	4	Managing and rationalizing value-related decisions according to value engineering and reverse engineering	Value Concept, Value Analysis, Value Management, Value Engineering, Reverse Engineering	Case Studies and Their Connection to Real-World Reality	Assignments and practical exercises
11	4	Ability to analyze the value chain and supply chain	Value Chain and Supply Chain Management	Presentations	Midterm Exam
12	4	Rationalization of administrative decisions according to the concept of accounting for achievement	Accounting for Performance	Presentations	Practice Exercises
13	4	Performance analysis and development according to the theory of constraints	Theory of Constraints	Presentations	Practice Exercises
14	4	Accounting based on resource consumption	Resource Consumption-Based Accounting	Presentations	Practice Exercises
15	4	Study of green management accounting techniques	Green Management Accounting Techniques	Presentations	Final Exam

13. Infrastructure:	
Required reading: • CORE TEXTS • COURSE MATERIALS • OTHER	1- Managerial Accounting, Garrison et al., 18th E, 2024. 2- Managerial Accounting: Creating Value in a Dynamic Business Environment, Hilton & Platt, 12th E, 2020. 3- Managerial Accounting, Hansen & Mowen, 8th E, 2007.

Special requirements (include for example workshops, periodicals, IT software, websites)	- Articles and research published in peer-reviewed academic journals (Scopus, Web of Science). - Recent dissertations and theses in management accounting.
Community-based facilities (include for example, guest Lectures , internship , field studies)	/

14. Admissions:	
Pre-requisites	- Cost Accounting - Master of Accounting - Management Accounting - Master of Accounting
Minimum number of students	**3**
Maximum number of students	**12**

Course Description Form

13. Course Name:	
Accounting Information Systems / PHD IN Accounting	
14. Course Code:	
15. Semester / Year:	
The first course	
16. Description Preparation Date:	
31/1/2025	
17. Available Attendance Forms:	
presence	
18. Number of Credit Hours (Total) / Number of Units (Total)	
15 weeks for each lecture, 2 units	
19. Course administrator's name (mention all, if more than one name)	
Name :ASS. Prof. Dr. SAJAD MAHDI ABBAS Email: smahdi@uowasit.edu.iq	
20. Course Objectives	
Course Objectives	• **1- Teaching PHD stude information systems skills.** • **2- Teaching PHD stude information systems business operati management.** • **3- Increasing graduates' sk and abilities to teach account information systems universities.**

	• 4- Introducing PHD students modern accounting informat systems techniques. • 5- Enhancing the accountar job as an information syste operator to be an essen service for rationalizing ser management's decisions • 6- Access to global experien in developing account information systems services.

21. Teaching and Learning Strategies

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

22. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
The first week	3 hours	A theoretical introduction accounting information syster	A theoretical introduction to accounting informat systems	theoretical	Daily exams/ questions/and research discussi
The second week	3 hours	A comprehensive view business operations in econo units	comprehens e view of business operations in economic units	theoretical	Daily exams/ questions/and research discussi
The third week	3 hours	Internal audit standards Versions, types, components, and nature of application	Internal audit standards	theoretical	Daily exams/ questions/and research discussi
The fourth week	3 hours	Big data accounting	Big data accountin	theoretical	Daily exams/ questions/and research discussi
The fifth week	3 hours	Relational databases Nature, concept and evolutior	Relational database	theoretical	Daily exams/ questions/and research discussi
The Sixth week	3 hours	Control and accounting information systems Internal control frameworks a their updates	Control and accounting informat systems	theoretical	Daily exams/ questions/and research discussi
The seventh wee	3 hours	First month exam		theoretical	Daily exams/ questions/and research discussi

The eighth weel	3 hours	Cloud computing accounting	Cloud computing accounting	theoretical	Daily exams/ questions/and research discussi
The ninth week	3 hours	Cloud computing secu accounting	Cloud computing	theoretical	Daily exams/ questions/and research discussi
The tenth week	3 hours	Cloud computing secu accounting	Revenue cycle	theoretical	Daily exams/ questions/and research discussi
The eleventh we	3 hours	Block chain and accoun information systems	Block chain	theoretical	Daily exams/ questions/and research discussi
The twelfth wee	3 hours	Discussion papers and resea articles for students information systems design	Strategic informatio systems	theoretical	Oral questions/researc discussions
The thirteenth w	3 hours	Discussion papers and resea articles for students information systems design	Discussion papers research articles fo students in informat systems design	theoretical	Oral questions/researc discussions
The fourteenth w	3 hours	Discussion papers and resea articles for students information systems design	Discussion papers research articles fo students in informat systems design	theoretical	Oral questions/researc discussions
The fifteenth we	3 hours	Second month exam			

23. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

24. Learning and Teaching Resources

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

Course Description Form

25. Course Name:

AUDIT ADVANCE / PHD IN Accounting

26. Course Code:

27. Semester / Year:

The first course

28. Description Preparation Date:

31/1/2025

29. Available Attendance Forms:

presence

30.Number of Credit Hours (Total) / Number of Units (Total)
15 weeks for each lecture, 2 units

31. Course administrator's name (mention all, if more than one name)
Name :ASS. Prof. Dr. EMAD MOHAMMED FARHAN Email: efarhan@uowasit.edu.iq

32. Course Objectives	
Course Objectives	• **1- Teaching PHD students AU ADVANCE skills.** • **2- Teaching PHD students AU ADVANCE for busin operations management.** • **3- Increasing graduates' sk and abilities to teach AU ADVANCE in universities.** • **4- Introducing PHD students AUDIT ADVANCE .** • **5- Enhancing the AU ADVANCE operator to be essential service for rationaliz senior management's decisior** • **6- Access to global experien in developing AUDIT ADVAN services.**

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

34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first week	3 hours	A theoretical introduction to external auditing	The theoret framework of the a (audit summary ARNZ)	theoretical	Daily exams/ questions/and research discussi
The second week	3 hours	A comprehensive vision for	ESG Sustainab Audit	theoretical	Daily exams/ questions/and research discussi
The third week	3 hours	Internal audit standards Publications in the field of frau	Modern frameworks internal control in field of fraud and relationship w sustainability	theoretical	Daily exams/ questions/and research discussi

The fourth week	3 hours	Developing internal audit according to modern trends	Traditional internal audit and agile inter audit	theoretical	Daily exams/ questions/and research discussi
The fifth week	3 hours	The role of blockchain in financial applications	Modern frameworks internal auditing	theoretical	Daily exams/ questions/and research discussi
The Sixth week	3 hours	he impact of dig transformation on the acade aspect The impact of dig transformation on the app side The impact of	And its impact on Block Chain oversig and auditing	theoretical	Daily exams/ questions/and research discussi
The seventh wee	3 hours	First month exam		theoretical	Daily exams/ questions/and research discussi
The eighth weel	3 hours	digital transformation on audi Accounting information secur	Digital Transformati & innovation in Auditing Insights fro a Review of Acader Research	theoretical	Daily exams/ questions/and research discussi
The ninth week	3 hours	Cloud computing secu accounting	Audit Planning W using Automated To using ATT W identifying Risks material misstatem Audit documenta risk.	theoretical	Daily exams/ questions/and research discussi
The tenth week	3 hours	Cloud computing secu accounting	Addressing the risk excessive reliance technology aris from the use automated tools technologies	theoretical	Daily exams/ questions/and research discussi
The eleventh we	3 hours	Supervision in small enterpris	Quality control in sr and medium-si enterprises	theoretical	Daily exams/ questions/and research discussi
The twelfth wee	3 hours	Foundations of quality in auditing profession	Quality audi according to moc trends	theoretical	Oral questions/researc discussions
The thirteenth w	3 hours	Discussion papers and resea articles for students information systems design	Ethics and the upda professional conc guide, thinking skill accountants	theoretical	Oral questions/researc discussions
The fourteenth w	3 hours	Applying professional conduc external auditing	Paper discussion research articles	theoretical	Oral questions/researc discussions
The fifteenth we	3 hours	Second month exam			

35. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

36. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Auditing & Assurance Services Alvin A. Arens

Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Description Form

37. Course Name:
Accounting problems
38. Course Code:
Doctor of Philosophy.
39. Semester / Year:
second \ 2026
40. Description Preparation Date:
2026
41. Available Attendance Forms:
My attendance
42. Number of Credit Hours (Total) / Number of Units (Total)
3 hours \ 3 Units
43. Course administrator's name (mention all, if more than one name)
Name: prof . Dr. Emad Ghafouri Al-Najjar Email: ealnajjar@uowasit.edu.iq
44. Course Objectives

Course Objectives	**This course aims to enable doctoral students to:** 1. **Analyze contemporary accounting problems from a scientific and critical perspective.** 2. **Study problems related to accounting recognition, measurement, presentation, and disclosure.** 3. **Analyze the effects of applying International Financial Reporting Standards (IFRS) on accounting practices.** 4. **Evaluate problems related to the quality of financial information and reports.** 5. **Study accounting measurement problems in light of inflation, price changes, and fair value.** 6. **Analyze accounting problems related to assets, liabiliti revenues, and expenses.** 7. **Discuss issues of earnings management and accountir manipulation and their impact on the reliability of financia reports.** 8. **Study problems arising from digital transformation,**

	artificial intelligence, and cloud accounting. **9. Develop doctoral students' research, analytical, and critical thinking skills.** **10. Enable students to formulate solutions and treatme for accounting problems based on accounting literature a standards.**

45. Teaching and Learning Strategies	
Strategy	A- Knowledge and Understanding Acquiring the ability and skill to identify accounting problems. Acquiring the skill to read and understand topics related to accountin problems. B - Subject-Specific Skills: Enabling students to apply the acquired skills to reduce accounting problems. Enabling students to apply the acquired skills to meet the demands of the job market. Enabling students to apply the skills. C - Teaching and Learning Methods Introducing new topics by explaining the theoretical aspect of the subject and reinforcing it with real-world business examples. Explaining the practical aspect by providing numerous examples. Explaining the material using various methods such as progressive presentation tools and problem-solving. Giving students the opportunity to solve exercises, share their ideas, and ask questions. Conducting daily quizzes to ensure student understanding of the material. D - Assessment Methods Scores for monthly and daily quizzes. Daily student participation. Consistent student attendance and contributions by asking questio during lectures.

46. Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluatio n method**
First	3		Contemporary issue in accounting		
second	3		Contemporary issue in accounting		
Third	3		The conceptual framewo for financial reporting		

Fourth	3			The conceptual framewo for financial reporting		
Fifth	3			Measurement		
Sixth	3			Measurement		
Seventh	3			Products of the financial reporting process		
Eighth	3			Products of the financial reporting process		
Ninth	3			Corporate governance		
Tenth				Corporate governance		
Eleventh				Capital market research and accounting		
Twelfth				Capital market research and accounting		
Thirteenth				Earnings management		
Fourteenth				Fair value accounting		
Fifteenth				Fair value accounting		

47. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	1- Michaela Rankin , patricia Stanton ,susan mclowa 2- Kimberly . Ferlauto , Matthew Tilling 2012 3- Contemporary issues accounting
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

Course Description Form

49. Course Name:	
International Accounting	
50. Course Code:	
Doctor of Philosophy.	
51. Semester / Year:	
First \ 2025	
52. Description Preparation Date:	
2024−2025	
53. Available Attendance Forms:	
My attendance	
54. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours \ 4 Units	
55. Course administrator's name (mention all, if more than one name)	
Name: prof . Dr. Emad Ghafouri Al-Najjar Email: ealnajjar@uowasit.edu.iq	
56. Course Objectives	
Course Objectives	**Enabling the student to know** **1− The nature of international accounting.** **2− Reasons for differences in accounting systems** **3− International accounting classifications.** **4− Accounting compatibility and coordination.** **5− International accounting organizations.**
57. Teaching and Learning Strategies	
Strategy	A- Knowledge and understanding - Gaining the ability and skill to identify international accounting. - Gaining the skill of reading and understanding topics related to international accounting. B- Subject-specific skills: • Enabling students to employ acquired skills in reducing problems of international accounting. ▪ Enabling the student to employ acquired skills in meeting the requirements of the labor market. ▪ Enabling the student to employ skills. C- Teaching and learning methods - Starting new topics by explaining the theoretical aspect of the topic an

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

58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	3	Introduction in Accounting		Lectures	
second	3	International accounting and International business		Lectures	
Third	3	International patterns of accounting development and impact of culture on accounting		Lectures	
Fourth	3	A comparative International analysis financial accounting especially from cultural perspective		Lectures	
Fifth	3	International financial statement analysis		Lectures	
Sixth	3	Transparency of corporate and disclosure in the market sustainability governance and Froud		Lectures	
Seventh	3	Foreign currency transactions and translating the financial statement standard 29		Lectures	
Eighth	3	Accounting for changing princes standard 29		Lectures	

59. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

60. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	4- International accounting and multinatio enterprises \LEE H.Radebaugh , Sidney J.Gray , Er L.Black 5- Modern advanced Accounting \ E.John Lassen 6- International Accounting \Timothy Doupnik , Hec perera
Recommended books and references (scientific journals, reports…)	
Electronic References, Websites	

61. Course Name:
Accounting theory / PHD IN Accounting
62. Course Code:
63. Semester / Year:
The Second course
64. Description Preparation Date:
31/1/2026
65. Available Attendance Forms:
Presence
66. Number of Credit Hours (Total) / Number of Units (Total)
15 weeks for each lecture, 2 units
67. Course administrator's name (mention all, if more than one name)
Name :ASS. Prof. Dr. EMAD MOHAMMED FARHAN Email: EMAD@uowasit.edu.iq
68. Course Objectives

Course Objectives	• **1- Teaching PHD students** Accounting theory **skills.** • **2- Teaching PHD students** Accounting theory **for business operations management.** • **3- Increasing graduates' skills and abilities to** Accounting theory **in universities.** • **4- Introducing PHD students to** Accounting theory **.** • **5- Enhancing** Accounting theory **operator to be an essential service for rationalizing senior management's decisions** • **6- Access to global experiences in developing** Accounting theory **.**

69. Teaching and Learning Strategies

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

70. Course Structure

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

The first week	4 hours		Development of ACCOUNTING & Financial Accounting Theory: History of Financial Accounting Theory in MANY COUNTRY **Philosophical Dimensions of Accounting**	theoretical	Daily exams/oral questions/and research discussions
The second week	4 hours		Evolution of Early Practice Descriptive Theory in Accounting	theoretical	Daily exams/oral questions/and research discussions
The third week	4 hours		Introduction to theories and their application to accounting	theoretical	Daily exams/oral questions/and research discussions
The fourth week	4 hours		The Conceptual Framework for Financial Reporting	theoretical	Daily exams/oral questions/and research discussions
The fifth week	4 hours		Positive accounting theory I – introduction and agency theory	theoretical	Daily exams/oral questions/and research discussions
The Sixth week	4 hours		Positive accounting theory II – earnings management and accounting policy choice	theoretical	Daily exams/oral questions/and research discussions
The seventh week	4 hours	first month exam	EXAM		Daily exams/oral questions/and research discussions
The eighth week	4 hours		Regulation of financial accounting	theoretical	Daily exams/oral questions/and research discussions
The ninth week	4 hours		Capital market response to accounting reports I	theoretical	Daily exams/oral questions/and research discussions
The tenth week	4 hours		Alternative Measurement Approaches I	theoretical	Daily exams/oral questions/and research discussions
The eleventh week	4 hours		Valuation Models: An issue of accounting theory	theoretical	Daily exams/oral questions/and research discussions
The twelfth week	4 hours		The financial reporting environment	theoretical	Oral questions/research discussions
The thirteenth week	4 hours		IFRS 18	theoretical	Oral questions/research discussions
The fourteenth week	4 hours		Accounting for Multiple Entities	theoretical	Oral questions/research discussions
The fifteenth week	4 hours	Second month exam	EXAM		

71. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral,

monthly, or written exams, reports .... etc	
72. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	Accounting theory Belkaoui Accounting theory Vernon kam
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	