

**Ministry of Higher Education and Scientific Research**  
**Scientific Supervision and Evaluation Authority**  
**Department of Quality Assurance and Academic Accreditation**

**Academic Program Description Form for Colleges and Institutes**

**University:** Warith Al-Anbiyaa

**Faculty/Institute:** college of Administration and Economics

**Scientific Department:** Accounting

**File Filling Date:** 2 / 1 /2025

**Signature :**

**Scientific Associate Nam :**

**Date :**

**Signature :**

**Head of Department Name :**

**Date:**

**Instructor:** Prof.Dr. TALAL ALJAJAWY

**Check the file before:**

**Division of Quality Assurance and University Performance**

**Name of the Director of the Quality Assurance and University**

**Performance Division:**

**Date:**

**Signature:**

**Ratification of the Dean**

## Course Description Form

**The subject is taught in Arabic**

**Course Description**

This course description provides a summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the program.

|   |   |
|---|---|
| College of Administration and Economics / Warith Al-Anbiyaa University "AS" | 1. Educational institution                        |
| Accounting  | 2. Scientific Department / Center                 |
| Accounting theory   | 3. Course Name/Code                               |
| Face-to-face attendance in the classroom                                    | 4. Available Attendance Forms                     |
| Academic Year: 2024-2025  | 5. Semester / Year                                |
| 135 hours theoretical   | 6. Number of Credit Hours (Total)                 |
| 2025/1/2  | 7. The history of preparation of this description |
| 8. Course Objectives:   |   |

This course aims to achieve the following:

- a. Learning the student and providing him with experience in the field of theory and theory
- b. Train and teach the student on how to build an accounting theory
- C. Deepening students' understanding of the concepts and axioms of accounting theory
- D. Deepen students' understanding of the concepts of induction and deduction
- e. Student learning and providing him with experience in the field of traditional theoretical and non-theoretical approaches

#### 9. Course Outcomes and Methods of Teaching, Learning and Assessment

##### A- Knowledge and Understanding:

Know the history and development of accounting

Know and understand the nature and use of accounting

Know and understand the methods of building accounting theory

##### b.Subject-specific skills:

Highlighting practical cases from the reality of the environment of economic entities

##### C. Thinking skills:

1) The direct way of reasoning in arranging and classifying ideas based on predetermined models or rules.

2) The indirect way of thinking based on the search for keys to the solutions to the problem from a set of available data and information.

##### D. Evaluation methods:

1) Written exams (2 monthly exams) (40 marks)

2) Oral and paper tests (daily exams) (5 marks)

3) Attendance, Participations and Assignments (5 marks)

#### Teaching and learning methods

1. Giving lectures, dialogue with students and discussing them directly.

1. Focus on students' participation in the lecture by asking questions.

2. Adopt homework to solve various problems.

#### Evaluation methods

-1) Oral questions and class participations.

2 -Monthly, quarterly and final exams.

| 1) Course Structure |                     |  |  |       |      |
|---------------------|---------------------|--|--|-------|------|
| Evaluation method   | Method of education | Subject / Chapter  | Required Learning Outcomes   | Hours | Week |
| daily               | Lecture             | Introduction to the history and development of accounting                | <ul style="list-style-type: none"> <li>A historical introduction to the history and development of accounting</li> </ul> | 3     | 1    |
| daily               | Lecture             | The nature of accounting and its use and the nature of accounting theory | <ul style="list-style-type: none"> <li>The nature and use of accounting</li> </ul>                                       | 3     | 2    |
| daily               | Lecture             | The need to build an accounting theory                                   | <ul style="list-style-type: none"> <li>The need to build an accounting theory</li> </ul>                                 | 3     | 3    |
| daily               | امتحان              | Traditional approaches to building accounting theory                     | <ul style="list-style-type: none"> <li>Traditional approaches to building accounting theory</li> </ul>                   | 3     | 4    |
| daily               | Lecture             | The authoritarian approach to building an accounting theory              | <ul style="list-style-type: none"> <li>The authoritarian approach to building an accounting theory</li> </ul>            | 3     | 5    |
| daily               | Lecture             | Conceptual Framework for Accounting and Financial Reporting              | <ul style="list-style-type: none"> <li>Conceptual Framework for Accounting and Financial Reporting</li> </ul>            | 3     | 6    |
| daily               | Lecture             | Structure of accounting theory   | <ul style="list-style-type: none"> <li>Structure of accounting theory</li> </ul>   | 3     | 7    |
| daily               | Lecture             | The City of Aval Exam  | <ul style="list-style-type: none"> <li>First exam</li> </ul>   | 3     | 8    |
| examination         | examination         | Accounting principles  | <ul style="list-style-type: none"> <li>Accounting principles</li> </ul>  | 3     | 9    |
| daily               | Lecture             | The behavioral approach to building an accounting theory                 | <ul style="list-style-type: none"> <li>The behavioral approach to building an accounting theory</li> </ul>               | 3     | 10   |

|             |             |   |   |   |    |
|-------------|-------------|---|---|---|----|
| daily       | Lecture     | Introduction to events to build accounting theory     | ▪ Introduction to events to build accounting theory     | 3 | 11 |
| daily       | Lecture     | Descriptive approach to building an accounting theory | ▪ Descriptive approach to building an accounting theory | 3 | 12 |
| daily       | Lecture     | Foundations of accounting measurement                 | ▪ Foundations of accounting measurement                 | 3 | 13 |
| daily       | Lecture     | Alternatives to accounting measurement                | ▪ Alternatives to accounting measurement                | 3 | 14 |
| examination | examination | Second exam   | ▪ Second exam   | 3 | 15 |

## 2) Infrastructure

|  |   |
|--|---|
| No textbook                                  | a) For the required textbooks   |
| b) Main references (sources)                 |   |
| The Book of Accounting Theory, Ahmed Balgawi | 1) Recommended books and references (scientific journals, reports.....) |

## 3) Course Development Plan

Updating the course continuously in accordance with international accounting standards, especially that Iraq is obligated to apply those standards in the coming period.

And the adoption of sober foreign sources as well as Arab sources to follow developments in the countries of the world.