

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course Description Sample

Subject: Specialized Accounting

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	Specialized Accounting
4. Lecturer Name	Zainab Jaafar Salman
5. Type of Teaching	Attendance
6. Academic Year /Term	second course
7. Total No. of Teaching Hours	60 Hours
8. Date of Preparing this Course Description	28/ 9/2022

9. Course Objectives

- a. Providing students with the most important principles and basics of agricultural accounting.
- b. Teaching students how to apply Accounting treatments in agricultural companies.
- c. Providing graduates with the necessary knowledge on agricultural operations job in organizations.

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| d. Improving the administrative skills in the field of agricultural activities. |
| e. Providing graduates with the skills of education and creative learning. |

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

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| a. Enabling students to acquire knowledge and the art of - Recording accounting operations in agricultural companies. |
| b. Acquainting students with how to promote their personal knowledge. |
| c. Helping students to acquire knowledge in the art of Preparing the financial statements. |
| d. Enabling students to sharpen their skills in the dynamic work environment. |
| e. Enabling students to invest their scientific abilities in their working place in the scope of agricultural accounting. |
| f. Helping students to get the necessary knowledge to solve problems related to agricultural activities. |

(B) Skill Objectives Related to the Program:

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| a. Scientific Skills(Knowledge and understanding of accounting concepts and procedures related to the work of agricultural enterprises) |
| b. Leadership Skills(How to deal professionally with the agricultural sector-teamwork) |
| c. Skills Related to Administrative Work Challenges(The skill of preparing final accounts for agricultural sector companies) |

Methods of Teaching and Learning

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| a. Using already- prepared lectures. |
| b. Using up-to-date data shows. |
| c. Homework |
| d. Adopting group discussions. |

Methods of Evaluation

a. Oral tests
b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of Accounting for agricultural costs
b. Enabling students to apply creative thinking in The agricultural sector
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students to Preparing financial statements in agricultural companies.

11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	4	understanding the material	The concept of agricultural activity and its types	- lectures - case study -discussions	- oral tests -questions
2	4	understanding the material	Methods of using agricultural land	- lectures - case study -discussions	- oral tests -questions
3	4	understanding the material	Human, mechanical and animal work	- lectures - case study -discussions	- oral tests -questions
4	4	understanding the material	Accounting of Materials	- lectures - case study -discussions	- lectures - case study -discussions
5	4	understanding the material	Lists of agricultural costs	- lectures - case study -discussions	- lectures - case study -discussions
6	4	understanding the material	Agricultural Crop Accounts	- lectures - case study -discussions	- lectures - case study -discussions
7	4	understanding the material	Accounting for orchards and fruit gardens	- lectures - case study -discussions	- lectures - case study -discussions
8	4	understanding		- lectures	- lectures

		the material		- case study -discussions	- case study -discussions
9	4	understanding the material	first exam		
10	4	understanding the material	cattle accounts	- lectures - case study -discussions	- lectures - case study -discussions
11	4	understanding the material	Breeding cattle accounts	- lectures - case study -discussions	- lectures - case study -discussions
12	4	understanding the material	working cattle	- lectures - case study -discussions	- lectures - case study -discussions
13	4	understanding the material	dairy cattle	- lectures - case study -discussions	- lectures - case study -discussions
14	4	understanding the material	Final accounts in agricultural establishments	- lectures - case study -discussions	- lectures - case study -discussions
15		final exam			

12. Infrastructure

a. Textbooks	Specialized Accounting Systems
b. References	Oil Accounting / Abdul Malik Ismail Hajar
c. Recommended books and periodicals (journals, reports, etc.)	Scientific and practical assets for accounting in agricultural facilities
d. Electronic references, internet websites, etc	

13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of Accounting in

the agricultural sector

c. Be informed of research work published in national and international journals in the field of agricultural accounting