**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

**Subject: Specialized Accounting**

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

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| 1. Educational Institution | Shatt Al-Arab University College |
| 2. Department / Center | Accounting |
| 3. Course Title /Code | Specialized Accounting |
| 4. Lecturer Name | Mohammed Adoulredha Majeed |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | first course |
| 7. Total No. of Teaching Hours | 60 Hours |
| 8. Date f Preparing this Course Description | 28/ 9/2024 |

9. **Course Objectives**

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| 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 operationsjob in organizations. |
| 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 problemsrelated 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**

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

 (C) **Sentimental and Value Objectives**

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| 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**

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| 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**

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| 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)**

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| 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**

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| **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 the material |  | - lectures- case study-discussions | - lectures- 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**

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| 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**

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| 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 ofagricultural accounting |