

## Course description for Accounting Theory

1. Course Name: Accounting Theory					
2. Course Code:					
3. Semester / Year: Semester Two					
4. Description Preparation Date : 01/10/2024					
5. Available Attendance Forms: attendance					
6. Number of Credit Hours (3) / Number of Units (3) 45 hours 3hours weekly					
7. Course administrator's name (mention all, if more than one name) Name: Abo Alhassan Ali Abdalnabi					
8. Course Objectives					
<b>Course Objectives</b>		<p>It aims to deepen understanding of the intellectual basis on which the theory is based in light of the developments and developments witnessed by the accounting profession and research, and the essence of the theory and its role in the field of accounting. It discusses in detail the scientific aspects of accounting theory, starting with examining the extent of the need for this theory and the intellectual structure on which it is based. Then follow up on research and development trends and the resulting scientific approaches aimed at developing the contemporary accounting model and identifying alternatives to accounting measurement for it, as well as studying the contemporary accounting model, which includes studying the intellectual characteristics of the contemporary accounting model, where we address the components of the conceptual framework of accounting theory, which consists of basic objectives and concepts in addition to exposure to the most important assumptions, principles, and existing accounting standards in use, which represents the intellectual construction of the theory.</p>			
9. Teaching and Learning Strategies					
<b>Strategy</b>	<ul style="list-style-type: none"> <li>-Daily tests for students</li> <li>- Exercises and activities within the lesson</li> <li>- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work</li> </ul>				
10. Course Structure					
	<b>Hour</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation</b>

	s				n method
1	3H	Explaining the importance of studying the history of accounting	Historical development of accounting and accounting theory	<ul style="list-style-type: none"><li>• Providing the student with handbooks for each chapter individually.</li><li>• Display a summary of the lecture written on the board.</li><li>• Display a summary of the previous lecture to link it to the current lecture.</li><li>• Explaining the lecture by following the same educational objectives planned to be explained to the students according to the handbook distributed to the students along with a blackboard summary.</li><li>• Asking questions during the lecture to examine the extent of understanding and understanding that students obtained from the concepts that were explained.</li><li>• At the end of the lectures, a brief presentation of the concepts that were presented is presented.</li></ul>	Weekly  Monthly, daily, written exams, and the end-of-year exam.
2	3H	Reaching the most important definitions that are based on the multiple aspects of accounting	The nature of accounting - the many aspects		
3	3H	Definition of accounting theory, what it consists of, and what characteristics it should have	Building accounting theory basic theories in accounting		
4	3H	Which methods are most appropriate for researching accounting theory?	Traditional accounting theorizing approaches		
5	3H	Which methods are most appropriate for researching accounting theory?	Modern approaches to building accounting theory behavioral and situational events		
6	3H	Test # 1			
7	3H	The intellectual framework for financial accounting, the common framework 2010 - formulating accounting objectives - the basic concepts of the accounting unit	Identify the levels of the conceptual framework		
8	3H	Concepts of financial reporting objectives	Identify the first level of the conceptual framework		
9	3H	Concepts of financial statement elements	Provide definitions of financial statement elements		
10	3H	Basic concepts related to the qualitative characteristics of accounting information	Identify the basic and secondary qualitative characteristics of information		
11	3H	Structure of accounting theory/assumptions and principles	Explanation of accounting assumptions		
12	3H	Test # 2			
13	3H	Economic income and	Study the concepts of accounting measurement		

		accounting income			
14	3H	Alternative measurement systems in accounting/fair value measurement	Study the concepts of accounting measurement		
15	3H	Alternative measurement systems in accounting/fair value measurement	Study the concepts of accounting measurement		
16		Final Exam			
11. Course Evaluation					
Assignments outside the classroom: student participation in discussions, essays, work projects, or daily exams			10		
the first exam			15		
Second exam			20		
final exam			60		
the total			100		
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Accounting theory - Ahmed Riyahi Belkawi, Arabization by Dr. Riyad Al-Abdullah, reviewed by D Talal Al-Jajawi 2- Various accounting theory books		
Main references (sources)			Accounting Theory book by Hendriksen, translated Accounting Theory book by Verne Kamm, translated		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

  
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 م.م. أبو الحسن علي عبدالقاي