

**University : Shatt Al Arab University**

**Faculty: Management and Economics**

**Department: Accounting**

**Stage: Fourth**

**Lecturer Triple Name : Mohamed Abdel Reda Majeed**

**Scientific Title : M.M**

**Qualification : Master**

**Work Location: Shatt Al Arab University**

Iraq

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority



Weekly lesson schedule

|  |  |
| --- | --- |
| Name | Muhammad Abdul redha Majeed |
| E-mail Address | mohammed1972al@gmail.com |
| Material Name | Specialized Accounting |
| Semester Rapporteur | The first |
| General Objective of the Course | Give preliminary information in agricultural cost accounting and identify accounting procedures for agricultural costs |
| Special Objectives | Identify the plant and animal activity and the activity of the food industry  |
| Textbooks | Specialized accounting systems |
| External sources | Basic Farm Accounting Presented by: Peggy Hall, Legacy Accounting and Software Training |
| Semester Grades | Semester | Lab | Daily exams | Project | Final Exam |
| The first | 30 | 10 | - | 60 |
| Additional Information |  |



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| --- | --- | --- | --- | --- |
| Week | Date | Theoretical material | Scientific material | Objective |
| 1 | 4/10/20248/10/2024 | The concept of agricultural activity and its types  | The concept, characteristics and classification of elements of agricultural costs | Learn how to get plant and animal products  |
| 2 | 11/10/202415/10/2024 | Methods of exploiting agricultural land | Accounting Treatments | Understand the accounting treatment of agricultural land leasing methods  |
| 3 | 18/10/202422/10/2024 | Humanitarian, automated and animal work | Accounting Treatments | Definition of the elements of agricultural costs for the agricultural work component |
| 4 | 25/10/202429/10/2024 | Materials and accounting for them | Accounting Treatments | Identify the most important element of agricultural cost, which is the element of the cost of materials and methods of accounting for them |
| 5 | 1/11/20245/11/2024 | Lists of agricultural costs  | Accounting Treatments | Understand the lists of agricultural costs that are used by agricultural enterprises |
| 6 | 8/11/202412/11/2024 | Agricultural Crop Accounts | Examples and practical exercises | Understand the cost and revenue centers in agricultural establishments  |
| 7 | 15/11/202419/11/2024 | Calculations of orchards and fruit gardens | Examples and practical exercises | Understand accounting treatments for orchards and fruits in terms of construction, investment, deterioration and decay |
| 8 | 22/11/2024 | First exam |  |  |
| 9 | 26/11/202429/11/2024 |  Cattle calculations  | Accounting Treatments | Understand the accounting procedures of animal cost centers and their revenues  |
| 10 | 3/12/20246/12/2024 | Breeding cattle calculations | Accounting Treatments | Identify and understand the accounting procedures for breeding cattle |
| 11 | 10/12/202413/12/2024 | Work cattle | Accounting Treatments | Identify and understand the accounting procedures for work cattle |
| 12 | 17/12/202420/12/2024 | Dairy cattle  | Accounting Treatments | Identify and understand the accounting procedures for dairy cattle |
| 13 | 24/12/202427/12/2024 | Final accounts in agricultural establishments | Examples and practical exercises | Learn how to prepare business results |
| 14 | 31/12/2024 | Balance sheet in agricultural establishments | Examples and practical exercises | Identify and understand the preparation of public offices in agricultural activity |
| 15 |  | Final Exam |  |  |

Signature of the professor: Signature of the head of the department: