

1-Course name	Accounting Theory
2-Lecturer in charge	Rizgar Ali Ahmed
3-Department /College	Accounting & IT
4-Contact	e-mail : rizgar.acc@gmail.com Tel/ 0770 157 6395
5-Time(in hours) per week	Theory : 2 hours Practical : -
6-Office hours	Available all working hours only lecture hours
7-Course code	ACC
8-Teacher 's academic profile	<div style="border: 1px solid black; padding: 5px;"> <p>Rizgar Ali Ahmed</p> <p>Qualifications, with dates and institution attended :</p> <p>Ph.D of Accounting 2010-2014 Baghdad University, Iraq</p> <p>M.Sc. of Accounting Science 2004-2007 Baghdad University, Iraq</p> <p>B.Sc. on Accounting 2000-2004; University of Sulaimaniya ; IRAQ</p> <p>Publications/research</p> <p>1- تحديد ظاهرة الإحتكار وفق رؤية المحاسبية 2014</p> <p>2- تحديات القياس المحاسبي للموجودات غير الملموسة لنشوء قيمة إضافية للشركة وسبل مواجهتها</p> <p>3- أهمية الإفصاح عن التكاليف البيئية في الشركات النفطية العاملة في اقليم كردستان 2016</p> <p>4-A Proposed Framework of Audit Fees Determinants in Kurdistan Region 2016</p> <p>5- مدى إمكانية تطبيق معايير المحاسبة الدولية لتعزيز دور الشركات النفطية في بيئة الإقليم 2016</p> <p>6- أهمية الإفصاح المحاسبي في القوائم المالية ودورها في المصارف التجارية - دراسة استطلاعية في المصارف التجارية مبنية على قوائم الإستقصاء</p> </div>
9-Keywords	Specialized Accounting

10-Course overview:

A course on theoretical accounting typically covers fundamental concepts, principles, and theories that underlie accounting practices. The course aims to provide students with a deep understanding of the theoretical foundations of accounting, which is essential for making informed financial decisions and for careers in accounting, finance, and related fields.

11-Course objective:

1. **Understand Accounting Principles**
2. **Financial Statement Analysis**
3. **Accounting Theory:** Explore various accounting theories, frameworks, and models that have been developed to explain and improve accounting practices.
4. **Accounting Standards** (e.g., IFRS, GAAP) and their role in financial reporting.
5. **Ethical Considerations**
6. **Accounting Information Systems**

12-Course requirement:

- Please make every effort to attend the class regularly. class slides will be available
- Before each lecture, they can hardly replace all the clarifications and the announcements made in class.
- The course includes a midterm exam, and a final exam that covers the entire course.
- Students are prohibited from using cellular phones and laptops in lecture.

13-Forms of teaching:

The course includes : Lectures, data show, problems solving, discussions

14-Assessment scheme:

Term Tests	Quizzes project	Final Exam
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As (30 %)	As (10 %)	As (60 %)
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15-Student learning outcome:

Upon completion of this subject, students should have sufficient knowledge to do all the following:

- predict the impact of a change in one component of related : Accounting Theory
- select and defend the use of appropriate models
- explain how theoretical concepts
- formulate and logically defend a position in regard to current issues

16- Course Reading List and References:

Sources and references

1- Accounting Theory	AlSalm, Munadhil Abduljabar ,Hama amin,Osman Abdulqadir , Ahmed,Osman Ammin	2017
2- Accounting Theory	Sherazi,Abas Mahdi	1990
3- Accounting Theory	Al Abdulla, Readh	2000
4- Accounting Theory	Handrikson,Aldon.S	1990
5- Accounting Theory	Shahen,Ali Abdulla	2011
6- Approach Accounting Theory	Hanan,Radhwan helwa	2005

17-The Topics

<i>Week</i>	<i>Topic</i>	<i>Lecture's name</i>
1	Introduction: Accounting thought and its stages of development	Rizgar
2	Stages of accounting development, Elements of accounting theory	Rizgar
3	The conceptual framework of accounting theory	Rizgar
4	First: Concepts of the objectives of financial statements. Second: Concepts of the nature of the accounting unit	Rizgar
5	Scientific nature and approaches to accounting theory	Rizgar
6	Research methods in accounting Introductions to scientific research in accounting	Rizgar
7	Assumptions and accounting principles	Rizgar
8	Mid-term Examination	
9	The concept of economic events, the concept of utility	Rizgar
10	Types of expenses, the concept of revenue	Rizgar
11	The concept, measurement and recognition of assets	Rizgar
12	The concept of liabilities and equity	Rizgar
13	Financial statements :1- Balance Sheet , 2- Income statement , 3- Statement of cash flows	Rizgar
14	Accounting disclosure Recognition, publicity and advertising , Types of disclosure	Rizgar
15	Preparing Financial Statements Revision	
	Final Examination	

19. Examinations:

The answer is in the process of registration restrictions and the preparation of the final accounts

20. Extra notes:

None

21. Peer review

reviewed and signed by

Head of Department

Dr.



Course Book

**Department of Accounting
College of Administrative & finance sciences**

University of Cihan Sulaimaniya

**Subject: Accounting Theory
Lecturer's name : Dr.Rizgar Ali Ahmed**

Academic Year: 2023/2024