



Department of Accounting

College of Administration & Financial Science

University of Cihan- Sulaimaniya

Subject: Accounting Theory

Course Book – (4th Stage).

Lecturer's name: Naz Hiwa Ghani

Academic Year: 2025/2026

Course Book

1. Course name	Accounting Theory
2. Lecturer in charge	Naz Hiwa Ghani
3. Department/ College	Accounting Department/College of Administration & Financial Science
4. Time (in hours) per week	Theory: 2 hours
5. Office hours	Saturday & Thursday from 9:00 am to 2:00pm
6. Course code	
7. Teacher's academic profile	Education: - MSc. In Accounting, University of Sulaimani/ College of Adminstration and Economics (2019). - BSc. In Accounting, University of Suaimani / Commerce College (2013-2014).
8. Keywords	
9. Course overview:	<p>This course critically examines the theoretical frameworks for analysing the reasons for accounting, the importance of the accounting profession in society and the associated accounting research as a fundamental professional requirement in the public interest. Doing this by exploring, reading, discussing and critically thinking about selected problems in financial accounting theoretically and practically. This course emphasizes on application of accounting theory to contemporary accounting problems is analyzed by cases and research papers on selected areas. This course deals with how to strengthen students' understanding and knowledge of financial accounting theory, discuss the historical development of accounting thought, and explain conceptual framework of financial accounting theory, be familiar with the accounting professional bodies. Discuss the accounting research methodology and explain normative and positive of accounting theories and accounting information quality characteristics, applying and analyzing the usefulness of accounting principles and assumptions. Discuss some modern accounting problems according to recent international economic and financial crises.</p>
10. Course objective:	<ol style="list-style-type: none"> 1) Understand the main aspects of accounting theory, which is important for building a strong knowledge background in accounting theory; 2) Analyze the historical development of accounting thought and particularly to explain the significant role of Islamic Civilization for developing of accounting thought; 3) Discuss globalization issue impact of the business & finance world on the required accountant skills to be a successful accountant and caused accounting educators to develop new methods of communicating accounting education. 4) To explain the two types of accounting theories, which are: Positive and Normative theories; 5) To discuss the accounting research methodology as a special tool for developing accounting knowledge; 6) To provide accounting students with well-defined structure of accounting knowledge theory that has been systematically accumulated, organized and verified well enough to formulate a

frame of reference that is useful in predicting future actions;

7) To create a clear linkage between theoretical approach and applicable methodology of accounting.

11. Student's obligation

1. Read and strive to understand (e.g. re-read, ponder) the materials assigned.
2. Illustrate interest and dedication to the course activities and deliverables.
3. Participate and respond to the instructor feedback sessions.
4. Be able to work independently and in a group.
5. Students should not miss the classes.

12. Forms of teaching

- 1. Lectures:** The lectures provide a broad introduction to each topic and emphasis key concepts.
- 2. Chapter Summaries:** Every chapter ends with a brief, nontechnical summary of its major lessons. Students can use the summaries to place the material in perspective and to review for enhancing their knowledge.
- 3. Quick Quizzes:** There are some announced quizzes.

13. Assessment scheme

Midterm Examination	30 %
Paper, Quiz, Project	10 %
Final Practical Examination	0 %
Final theory exam	60 %

14. Student learning outcome:

- 1) Analyze and interpret the historical development of Accounting Theories, and explain the developing of Accounting Thought.
- 2) Understand and properly explain the conceptual framework of Accounting Theory, & its types.
- 3) Discuss and understand the accounting concepts in according to the frame of accounting theory.
- 4) Define, illustrate and distinguish between levels of accounting theory structure
- 5) Discuss and apply the different accounting research methodology.

15. Course Reading List and References:

Alsalim M. Abdulhabbar, Hama O. Abdulqadir and Ahmed O. Amin , (2017) Accounting Theory, 1st Edition

16. The Topics:

Topics	Lecture No
الفكر المحاسبي و مراحل تطوره	1
مراحل تطور المحاسبي التعريف المحاسبي	2
النظرية المحاسبية الحاجة لوضع النظرية المحاسبية	3
عناصر النظرية المحاسبية	4
الأطار المفاهيمي لوضع النظرية المحاسبية: أولاً: المفاهيم الخاصة باهداف القوائم المالية.	5
ثانياً: المفاهيم الخاصة بطبيعة الوحدة المحاسبية. ثالثاً: المفاهيم الخاصة بجودة المعلومات المحاسبية.	6
الطبيعة العلمية ومناهج النظرية المحاسبية.	7
مفهوم الاحداث الاقتصادية.	8
مفهوم الموجودات وقياسها والاعتراف بها.	9
مفهوم المطلوبات وحقوق الملكية.	10
الايرادات والمصروفات	11
القوائم المالية	12
المحاسبة والقيمة	13
مفهوم الدخل الاقتصادي والدخل المحاسبي	14
Final Examination	

17. Peer review

Naz Hiwa Ghani
Main Lecturer incharged

Dr. Munadhil A.Al-salim
Head of The Department