Course Description Form

1. Course name	
accounting theory	
2. Course code	
HUC-ACC-049	
3. Chapter/Year	
/ Second course2025	
4. Date of preparation of this description	
2025/3/5	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
hours / 39 units 39	
7. Name of the course administrator (if more than one name is mentioned)	
the name :Assistant Professor Dr. Mohammed Mohsen Al-Zarfi Email :mohammed.abdulreda@uobabylon.edu.iq	
8. Course objectives	
The objective of the Accounting Theory course is to introduce students to the basic concepts and .theories underlying the practice of accounting These concepts include fundamental accounting principles such as financial soundness, financial fairness, and compliance with disclosure obligations. The course also covers the theories and concepts that determine how assets and ,liabilities are measured and income is estimated as well as the interpretation and analysis of .financial statements based on these theories This helps accounting students to gain a deep	Subject objectives

understanding of the theoretical foundations underlying the practice of accounting and to apply them effectively in a real-world business .environment	

9. Teaching and learning strategies

1. **Discussion and theoretical analysis**: This type of strategy involves reading and discussing theoretical accounting concepts in class. Students can analyze the theories and discuss their practical applications in the real world. 2. **Solving practical cases**: Practical cases that organizations face in real life can be used to apply accounting theoretical concepts. This can help in understanding how theories are applied in different contexts. 3. **Individual Tutoring**: Individual tutoring sessions can be provided to students to discuss difficult concepts or guide them in applying theories to specific accounting problems. 4. **Research Projects**: Students may be assigned to conduct research on specific accounting topics, enhancing their research, analysis and communication skills. 5. **Cooperative learning**: Students can be encouraged to work together in groups to solve complex accounting problems or to prepare accounting reports and projects. 6. **Use of educational technologies**: Educational technologies such as educational videos, virtual simulations, and e-learning platforms can be used to provide additional educational resources and enhance student engagement with the material. Determining appropriate strategies depends on the requirements of the curriculum and the specific learning objectives of the students, and several strategies can be combined together to enhance the learning experience in the accounting theory course. •	Strategy

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	History and development of accounting		3	1

	My presence	,The nature of accounting its use and the nature of accounting theory		3	2
	My presence	The need to build a theory of accounting		3	3
	My presence	Traditional approaches to building accounting theory		3	4
	My presence	The authoritarian approach to building accounting theory		3	5
	My presence	Conceptual Framework for Accounting and Financial Reporting - Objectives and Concepts		3	6
	My presence	Structure of Accounting Theory - Accounting Objectives, Concepts and Assumptions		3	7
	My presence	Structure of accounting theory accounting principles		3	8
	My presence	Accounting Measurement Principles - Fair Value		3	9
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	10
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	11
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	12
	My presence	History and development of accounting		3	13
				3	14
				15	

11. Course Evaluation

.The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

Accounting Theory Book, Dr. Ahmed Al-Balqawi	Required textbooks (methodology if any)
	Main References (Sources)

	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites