

Course Description Form

1. Course Name: Specialized Accounting Systems					
2. Course Code: Accounting in the Agricultural and Hospitality					
3. Semester / Year: 2026 -2025					
4. Description Preparation Date: 2026 /2 /26					
5. Available Attendance Forms: Lectures (In-Person)					
6. Number of Credit Hours (Total) / Number of Units (Total) :Total Study Units: 12 hours per week x 15 weeks = 180 hours per semester					
7. Course administrator's name (mention all, if more than one name)					
Name: Muhammed Abd Ali Muhammed Ali Al-Fattehallah					
Email: Mohammed.a@uowa.edu.iq					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none"> • The student will learn about the characteristics of agricultural. and • How to prepare cost statements. • How to create accounts, agricultural accounting, and hotel accounting. 			
9. Teaching and Learning Strategies					
Strategy		<p>A. Knowledge and Understanding</p> <ol style="list-style-type: none"> 1. Introduce the student to methods of leasing agricultural land. 2. Introduce the student to how to prepare agricultural cost statements. 3. Introduce the student to how to present the results of field crop activity. 4. Introduce the student to livestock accounting (breeding, fattening, work, dairy). 5. Introduce the student to accounting for hotel operations. <p>B. Subject-Specific Skills</p> <p>The subject matter encompasses a diverse range of topics, primarily focusing two main areas: agriculture and hospitality.</p> <p>C. Thinking Skills</p> <p>Giving the student thought-provoking questions about the topic as homework solve.</p> <p>D. Teaching and Learning Methods</p> <p>Giving lectures to students and conducting discussions with them about concepts of the scientific subject matter.</p>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1	3	Understanding the concept of agricultural activity and its most important characteristics
2	3	The first section: covers the concept and characteristics of agricultural activity.
3	3	The second section: addresses methods of utilizing agricultural land.
4	3	The third section: covers accounting for agricultural materials.
5	3	The fourth section: covers accounting for human and mechanized labor.
6	3	The fifth section: covers agricultural cost statements.
7	3	The sixth section: covers agricultural crop accounts.
8	3	The seventh section: covers orchard and fruit orchard accounts.
9	3	The eighth section: covers breeding livestock.
10	3	The ninth section: covers working livestock.
11	3	The tenth section: covers fattening livestock.
12	3	The eleventh section: covers dairy livestock.
13	3	The twelfth section: covers final accounts in agricultural establishments.
14	3	The thirteenth section: covers the concept and characteristics of hotel activity.
15	3	The fourteenth section: covers the accounting system and treatment of hotel transactions.
		The fifteenth section: covers measuring revenues and expenses in the hotel industry

11. Course Evaluation

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.

- A. A. In-class assignments: 10 marks
- B. B. Quizzes: 10 marks
- C. C. Reports: 10 marks
- D. D. Homework: 10 marks
- E. E. Midterm exam: 10 marks
- F. F. Final exam: 50 marks
- G. G. Total = 100 marks

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

Specialized Accounting Systems, Prof. Dr. Thaer Sabri Al-Ghaban / Asst. Prof. Dr. Faiza Ibrahim Al-Ghaban. 2018

Specialized Account Systems and Their Practi

	Applications, Prof. Muhammad Matar / Dr. Inam Zuleif.
Recommended books and references (scientific journals, reports...)	<p>Sources:</p> <ul style="list-style-type: none"> - Specialized Accounting Systems, Prof. Dr. Thaer Sabri Al-Ghaban / Asst. Prof. Dr. Fahim Ibrahim Al-Ghaban. 2018 - Specialized Accounting Systems and Their Practical Applications, Prof. Dr. Muhammad Matar / Dr. Inam Zuleif. 2008 - IFRS 18 "Presentation and Disclosure in Financial Statements" and a collection of periodicals. - IASB 8 "Accounting Policies Changes in Accounting Estimates and Errors" - IASB 36 "Impairment Assets"
Electronic References, Websites	Telegram