**Course Descriptions for ACCOUNTANCY Department**

**KUR 105/7- Kurdology I**

The territorial extent of Kurdistan, The ethnic and geographical extent of Kurdistan, Numerical extent of the Kurds, The geography of Kurdistan, Physical aspect,The living landscape and habitat, The human aspect, An anthropological profile of Kurdistan

Origins and pre-Islamic history, The Islamic period up to 1920, From 1920 to the present day, The fundamental structures of Kurdish society, The Kurdish family, Tribal organization, Language and Folklore

**DBT 101 Academic Debate And Critical Thinking**

Understanding social behavior individual in society, social perception, knowing others and ourselves, attitude, evaluating the social world, social influence, changing others behavior, hurting and helping, groups dynamics, the consequences of belonging, leadership, decision making by groups.

**BUS 107 – Business English and Communication Skills I**

The central basis of the course is to consolidate students' academic approach to thinking, reading, speaking and writing and language usage. In addition, the course also aims to develop the students' abilities to synthesize and evaluate information and conduct basic, independent research.

**IT 103 - Basic Computer Skills**

The principle objective of the course is to expose students to the computer as a useful tool. Course prepares the student to become a user of the computer, and gives them all the basic knowledge so that they can work on most of the software packages after successful conclusion of the course.  Introduction to Windows, Windows Commands, How the windows commands work, Introduction to Microsoft Office, Microsoft Word, Microsoft Power Point, Project of Microsoft Power Point.

**BUS 117 – Math for Business**

Sets, numbers arithmetical, powers and roots, Factoring and fractions. Linear and quadratic equations, absolute values, inequalities, and intervals. Applications of Equations and Inequalities. Functions Lines, quadratic functions and Systems of linear and non-linear equations with applications. Exponential functions, logarithmic functions, properties of logarithmic and exponential functions, combination between logarithmic and exponential equations. Matrices, method of reduction

**BUS 101 – Introduction to Economics:**

This is an introductory microeconomics course. The aim of the course is to develop an understanding of elementary microeconomic analysis and its applications. By the end of the term, the student will have acquired a basic understanding of the main microeconomic topics, including analysis of the consumer, the firm, the economics of public sector and product markets. The material covered as part of this course will help students to organize their ideas about economics.

**BUS 103 – Introduction to Management I:**

Course addresses the following topics: modern management and history and current thinking of managing, modern management challenges, corporate social responsibility and business ethics, management and diversity, managing in the global arena, planning; principles of planning, decision-making, strategic planning, and plans and planning tools, and organizing; fundamentals of organising, departmentation, responsibility, authority, and delegation, line/staff authority and decentralization, and effective organising and organizational culture.

**BUS 131 – Behavioral Sciences**

Understanding social behavior individual in society, social perception, knowing others and ourselves, attitude, evaluating the social world, social influence, changing others behavior, hurting and helping, groups dynamics, the consequences of belonging, leadership, decision making by groups.

**KUR 106/8- Kurdology II**

The territorial extent of Kurdistan, The ethnic and geographical extent of Kurdistan, Numerical extent of the Kurds, The geography of Kurdistan, Physical aspect,The living landscape and habitat, The human aspect, An anthropological profile of Kurdistan

Origins and pre-Islamic history, The Islamic period up to 1920, From 1920 to the present day, The fundamental structures of Kurdish society, The Kurdish family, Tribal organization, Language and Folklore

**DBT 102 Academic Debate And Critical Thinking**

Understanding social behavior individual in society, social perception, knowing others and ourselves, attitude, evaluating the social world, social influence, changing others behavior, hurting and helping, groups dynamics, the consequences of belonging, leadership, decision making by groups.

**BUS 108 – Business English and Communication Skills I**

This course aims to provide better understanding of purposes and processes of communication in business. Cases and projects improving students` skills in a collaborative communication are provided. With the help of exercises, including videotaping, students have opportunities to improve and evaluate their oral communication skills. This course aims to provide better understanding of purposes and processes of communication in business. Cases and projects improving students` skills in a collaborative communication are provided. With the help of exercises, including videotaping, students have opportunities to improve and evaluate their oral communication skills.

**ACC 132 – Introduction to Accounting**

The objective of this course is to introduce the students an advanced form of the topics, which have already been covered in the financial accounting course. Having made a brief revision of the financial accounting topics, the following topics are covered in summary: A comparison of Cash Basis Accounting With Accrual Basis of Accounting; Reporting Irregular Items in the Income Statement; Comprehensive Income; Usefulness and Limitations of the Balance Sheet; Purpose and Preparation of the Statement of Cash Flow; Time Value of Money; Valuation of Inventories; Accounting for Liabilities; Accounting for Stockholder's equity.

**BUS 118 – Math for Business**

Limits, continuity, interest compounded continuously and continuity applied to inequalities. Differentiation, rules for differentiation, differentiability and continuity, the Chain rule. Derivatives of logarithmic, exponential functions, Implicit differentiation, differentiation and higher-order derivatives. Relative extrema, absolute extrema on a closed interval, concavity. Indefinite integrals, integration with initial conditions, more about integration formulas, techniques of integration, definite integrals, the fundamental theorem integral calculus, area and area between curves. Integration by substitution, parts and partial fractions. Integration using tables, some applications on integration.

**BUS 102 – Introduction to Economics II:**

This is an introductory macroeconomics course. The aim of the course is to develop an understanding of elementary macroeconomic analysis and its applications. By the end of the term, the student should have acquired a basic understanding of the main macroeconomic topics, including national income, aggregate demand and supply, an introduction to the real economy and money and prices in the long run and some basic concepts about inflation and unemployment trade-off. The material covered in this course will help the student to organize his/her ideas about economics.

**BUS 104 – Introduction to Management II :**

The course covers some of the organising issues; effective organising, human resources management and organisational change and stress, influencing; fundamentals of influencing and communication, leadership theories, motivation theories, groups, teams, and corporate culture, and understanding people in terms of attitudes, perception, and learning, and controlling; principles of controlling and production management and control.

**BUS 205 Micro Economics**

Economics is the study of the way people and societies use limited resources in decision making. While macroeconomics focuses on governmental policies and big-picture economic implications, microeconomics classes involve the study of resource decisions at individual and business levels. A microeconomics course has several common objectives that contribute to a student's learning in a business, finance or economics program.

**BUS 201- Statistics I**

Probability: Experiments, events, and sample spaces. Definitions of probability, Law of large numbers, marginal and conditional probabilities, Bayes' Theorem, Chebyshev's theorem, Discrete Random variables, Binomial, Poisson and Hypergeometric random variables, Continuous Random Variables, density functions, Uniform, Normal and Exponential Distributions. Binomial approximation to Normal.

**ACC 231 – Financial Accounting I**

Financial accounting the basis for business decision. Recording changes in financial position. Measuring business income. Completion of the accounting cycle. Accounting for merchandising activities. The control of cash transactions. Accounts receivable, and notes receivable. Inventories and cost of goods sold.

**ACC 233 Introduction to Taxation**

Introduction to Taxation is the first course that undergraduate accounting majors take that is devoted entirely to taxation. Although the course is intended for accounting majors, the content is relevant to finance majors seeking elective courses. The objective of the course is to provide students with a basic understanding of the concepts, terminology, and decision-making skills specific to the discipline of taxation that are germane to the professional development of those preparing for a career in accounting

**BUS 206 Macro Economics**

Understand the forces determining macroeconomic variables such as inflation, unemployment, interest rates, and the exchange rate; be able to formulate and assess macroeconomic policy suggestions; be familiar with macroeconomic terminology, such as the multiplier, monetarism, the natural level of unemployment, and fiscal policy; be capable of interpreting and evaluating media reports on the macro economy.

**ACC 214 Government Accounting**

To record financial transactions of revenues and expenditures related to the government organizations. To avoid the excess expenditures beyond the limit of the budget approved by the government. To make expenditures according to the appropriate act, rules and legal provisions of the government. To provide reliable financial data and information about the operation of public fund. To prevent misappropriation of government properties by maintaining the systematic records of cash and store items.

**BUS 202 – Statistics II**

Sampling distributions, sampling distribution of means and variances, T-distribution, F-distribution, single and two samples: estimating means, variances and proportions, tests of hypotheses, type I and type II errors, one nad two tailed tests, p-values, categorical data analysis: tests for independence, homogeneity, several proportions, non parametric statistics: Sign test, Wilcoxon rank sum, Kruskal Wallis test, Spearman's rank correlation coefficients

**ACC 232 – Financial Accounting II**

Plant and equipment, depreciation and intangible assets, liabilities common to most business organizations, partnership, accounting concepts, professional judgment and ethical conduct, special types of liabilities (bonds payable), corporations, investment in corporate securities, measuring cash flows, analysis and interpretation of financial statements.

**ACC 331 – Cost Accounting:**

Accounting information for management of manufacturing and service enterprises; cost records; cost behavior and allocation; product costing and inventory valuation; flexible budgeting; standard costs; responsibility accounting; cost planning and control; and operating decision analysis.

**ACC 335 Intermediate Accounting (1)**

Accounting theory; preparation of income statements, balance sheets and statements of accounting theory; preparation of income statement, balance sheets and statements of cash flows, and comprehensive income; IFRS (International Financial Reporting Standards); present value concepts; assets, liabilities and stockholders’ equity; revenue recognition and investments.

**ACC 338 Accounting Information Systems**

Organization and implementation of information technology for the collection, organization, and presentation of accounting information with an emphasis on enterprise resource planning

**ACC 333 Entertainment Accounting**

Accounting and tax issues associated with media-dependent and live entertainment. Compare and contrast many of the unique differences in the industry’s accounting and tax practices to standard industry practices

**ACC 332Managerial Accounting**

Introduction to managerial accounting; product costing; budgetary control and responsibility accounting; analysis and techniques for aiding management planning and control decisions; basic income tax concepts for planning business transactions.

**ACC 328 Advanced Tax**

It is designed to present a survey approach to the following topics: Tax Research, Corporate Taxation, Partnership Taxation, and Income Taxation of Estates and Trusts. This course provides an excellent foundation for enabling students to function as tax return preparers. Those who wish to become tax planners should continue their education in the graduate program. The student should also learn to research a complete tax issue.

**ACC 336 Intermediate Accounting (II)**

Accounting theory; IFRS (International Financial Reporting Standards); present value concepts; assets, liabilities and stockholder equity; pensions; leases; earnings per share; financial statement analysis; accounting changes and error analysis.

**ACC 305 Accounting for IT**

Information processing procedures to support financial and managerial accounting processes, concepts and standards; preparation of financial statements and management reports; use of financial information for management decision making.

**BUS 423 Auditing**

An overview of auditing, audit reports, professional ethics, legal responsibility, audit objectives, types of evidence and documentation, audit planning and analytical procedures, materiality and risk, the study of the client's internal control structure and assessment of control risk.

**ACC 437 Advanced Accounting**

Business combinations; meaning, usefulness and methodology of consolidated financial statements; investments in non-subsidiary affiliates and corporate joint ventures; consolidated financial statements for overseas units of U.S.-based multinational companies; translations of foreign currencies, derivatives.

**ACC 411 Financial Statement Analysis**

Financial Statement Analysis and Accounting Reports. Analyzing Investing Activities. Analyzing financing Activities. Analyzing the Income Statement. Evaluating Earnings per Share. Analyzing and Forecasting the Cash Flow Statement. Analyzing the Short-Term Liquidity. Analyzing Capital Structure and Long-term Solvency. Analyzing Return On Investment and Asset Utilization

**BUS 316 Research Methodology**

The course covers the topics of definitions of scientific and analytical thinking, the scientific concept and principles of scientific research, research types, research methods and techniques, research models, determining the topics, research process and data collection techniques, data analysis and interpretation of data, evaluation of data, writing references, citation techniques, preparing a research proposal, report writing principles and reporting the reseaches.

**BUS 401 Internship**

**BUS 404 Project Evaluation and Management**

This subject will develop fundamental knowledge in project financial modelling and evaluation, taking a broad view on business viability analysis of public and private sector building projects. Topics covered include capital formation; role of interest rates; assessing financial feasibility and the investment decision; project financing and financing instruments; profitability; socio-economic impact of projects; cost-benefit analysis; and revision of forecasts and financial decisions during project implementation. Students will apply theoretical concepts to case studies in the built environment to devise holistic solutions to meeting strategic business objectives.

**ACC 434 Forensic Accounting**

This course aims at methods to prevent and detect fraud. Current cases dealing with accounting fraud, and appropriate methods to prevent or detect fraudulent behavior.

**ACC 438 Computerized Accountancy (Tally Software)**

Tally 9 ERP Software is no longer just accounting software. It is a complete ERP solution and de-facto standard for organizations.

**BUS 498 Graduation Project**

**Technical Electives**

**BUS 209 Marketing**

Marketing is the business function that deals with customers' needs and wants. The role of marketing management is to help companies better understand customer preferences, link that knowledge to designing appropriate products and services for selected customers, and determine appropriate methods to communicate, to deliver, and to capture value.

**BUS 207 – Business Law**

A general introduction to the concept of law, its application and interpretation. Law-oriented explanation of the nature of order, sources of law, legal issues concerning individual, state and society. The need and importance of law for social order. There is also an introduction to the study of different legal systems, main branches of law with a brief explanation of their nature and variety.

**BUS 212: Organization Theory**

Organizational Theory is the study of organizations as entities within a diverse social system, striving to survive in an environment that is unpredictable and turbulent, where stakeholder demands for social and environmental responsibility are escalating, and where increasingly intense pressures to stay competitive drive strategy and leadership. Effective navigation requires a strategic understanding of organizations and their effectiveness in a hyper-competitive business environment. Understanding what makes organizations effective provides organizational leaders increased opportunities to influence organizational change to effectively meet the challenges of a

changing world for organizational competitive advantage.

**BUS 202: Public Finance**

This course will cover the major topics in public sector economics. The main goal of the course is to develop skills to evaluate the economic rationale, objectives and consequences of government intervention to markets. Three primary questions will be addressed When should governments intervene in the economy? How might governments intervene? What are the consequences of government intervention on resource allocation and the distribution of income?

**ACC 303 Unified Accountant system**

This course is covering the subject that is unified calculation system that is specified and implemented in organizations and companies which are public and private under KRG and Iraq. Helps students in preparing Income statement and Balance sheet under this system.

**ACC 338**. **Financial Control for entrepreneurs**

Accounting system design for new ventures, including budgeting, purchasing, collections, payroll taxes, safeguards against error and embezzlement, financial reports, cash management, and banking relationships. Casework, research and fieldwork with selected local businesses.

**ACC 403 Problems in Taxation**

Federal income tax as it applies to corporations, partnerships, fiduciaries, and federal estate and gift taxes as they apply to taxable transfers.

**ACC405 Principles of Taxation**

Federal tax system, federal income taxation relating to federal tax system, federal income taxation relating to individuals, corporations, partnerships, and fiduciaries. Federal estate and gift taxes. Not open to accounting majors.

**BUS 321 Production Management**

This module describes an introductory course on essentials of production and operation management. It introduces the students to topics such as Productivity Analysis, Forecasting Techniques, Regression and correlation analysis, Inventory models techniques and project management analysis. It also allows more emphasis on computer solutions with excel spreadsheets.

**BUS 307 Business Finance**

Public finance issues are central to economic and political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money improving the lives of its people. However, while the concept of “money from the people, for the people” is quite simple conceptually, there is little agreement on how best to raise and spend public funds in practice. Thus, the primary course objective is to provide students with the tools, and the skills to use these tools, to understand the underlying concepts and practical tradeoffs entailed in public finance policy alternatives. This will prepare students to be informed consumers of public finance data, and thus, equip students to engage constructively in the formulation, implementation, and evaluation of public finance policies.

**ACC 407 Tax research, practice and Procedures**

Methodology of tax research, including case studies; the management of a tax practice; administration procedures governing tax controversies; rights and obligations of taxpayers and tax practitioners

**ACC 409 Advanced Cost Accounting**

Advanced topics in accounting: strategic profitability analysis; cost allocation and resources; quality and Just-In Time Inventory; and investment decisions and management control.

**ACC 408 Corporate Taxation**

The federal income taxation of corporations and their shareholders with emphasis on the creation of the corporation, establishment of its capital structure, operational alternatives, distribution to shareholders, stock dividends and redemptions, personal holding company, and accumulated earnings tax.

**ACC 402 Accounting for Mergers, Acquisitions and Complex Structures**

This course primary emphasis is on the application of purchase accounting for mergers and acquisitions, the equity method for investments, and preparing and interpreting consolidated financial statements. Other topics covered include translations and measurements for nondomestic investments, and earnings per share calculations for complex financial structures. Tax considerations and acquisition strategies are of only peripheral interest in this class, and students who are concerned primarily with those topics are advised to seek a different elective.

**ACC 406 Advanced Managerial Accounting**

This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon

Completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management.

**ACC 421 International Taxation**

International Tax Course covers major aspect of International taxation. The course will cover the central concepts of international taxation. Starting with a session on the development of international tax law and policy, the program progresses through topics as diverse as the sourcing of income and expenses under section 861, the foreign tax credit and its limitations, earnings and profits, subpart F, transfer pricing under section 482, foreign currency issues, FATCA and withholding and inbound and outbound transactions under section 367

**BUS 432-Bank Management**

Main topics ınclude : Money ,capital and interest theories ;defination and scope of interst; comparision and contrast between various kşnds of income; interest, profit nad rental fee; defination, history and evolition of participatorybanks in the world and in Turkey; contributions of the participatory banks to real economy; their comparision with the traditional banks; financing methods in the participatory banks, their operation ,problems and suggestion for solution

**ACC 408 National and International Accounting**

Comparative analysis of accounting principles and practices outside the United States; international financial accounting standards; current problems of international financial reporting, accounting planning and control for international operations; multinational companies.