

صورة شخصية واضحة

**Dr. Lecturer Saba Kareem Abbood AL-mafrachi**

**Department of Accounting and Banking Sciences**

**PhD : Accounting : Cost and Management Accounting**

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**Education:**

**PhD, University of Baghdad , Year 2020**

**MSc, University of Baghdad , Year 2020**

**BSc, University of AL-Turath University Collage, Year 2013**

**Profile:**

**AL-Farabi University Collage 2020**

**Teaching**

1 - Cost Accounting: Introducing the student to the concept of cost and how to calculate costs according to the known types of tabs, and how to prepare and calculate costs according to the four cost theories and how to extract net income in them, as well as calculating costs according to the system of production orders and the system of production stages, as well as the costs of banks.

2 - Advanced Accounting: Introducing the student to companies in general, companies, people, and money in particular, according to the understanding, knowledge, and how to register the entries for joint liability companies in terms of their formation and accounts related to partner accounts and the processing of entries for the joining and withdrawal of partners and liquidation of joint liability companies, as well as money companies represented by joint stock companies in terms of Establishing them, subscribing to their shares, distributing their profits and liquidating these companies, as well as branch companies in terms of using the central method and the decentralized method and how to send the goods at the selling price or cost.

3 - Audit and control: Introducing the student to the concept of auditing and oversight, with a statement and knowledge of the objectives of auditing and the importance of auditing and oversight, as well as knowing who the auditor is and what his characteristics and qualifications are, and what his rights and duties are, as well as the student's knowledge of the rules of professional conduct in terms of their objectives and rules, and the student's knowledge of the types of auditing, what are the evidence and how to discover Error and fraud and what are the internal control systems, as well as the student's knowledge of the procedures for implementing the audit process, how to audit the lists, how to write the audit report, what are the subsequent events of the audit process, and how to prepare working papers .

**Research Focus**

- **Cost accounting.**
- **Managerial accounting and how to apply it using electronic applications.**

## **Publications**

– "Achieve the attractive requirements of the Kano model in hotel services using value chain cost analysis. Publishing was obtained in the journal (International Journal of Innovation, Creativity and Change ) in date 2-May-2020.

**2 - The Role of the Target Cost System in Activating Environmental Cost Management an Applied Study at Ashour General Constructive Contract Company . Academy of Accounting and Financial Studies Journal ( AAFSJ )**

## **Affiliations/Activities**

**Participation in supervising graduation research for fourth-year students**