

Republic of Iraq
Ministry of Higher Education & Scientific Research
Supervision and Scientific Evaluation Directorate
Quality Assurance and Academic Accreditation

Academic Program Specification Form For The Academic

University: Central technique
College : Technical Kut
Department : Accounting techniques
Date Of Form Completion : 10/11/2016

Dean's Name
Nazim cruiser Abboud

Date : / /

*Dean's Assistant For
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Date : / /

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TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

PROGRAMME SPECIFICATION

This Programme Specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It is supported by a specification for each course that contributes to the programme.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Programme Title	Diploma in Accounting / accounting department techniques techniques
4. Title of Final Award	Technical Diploma
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Accreditation	Global accounting standards Almndmat
7. Other external influences	The views of experts in the corresponding foreign universities Sectional
8. Date of production/revision of this specification	10/11/2016
9. Aims of the Programme	
<ul style="list-style-type: none">• The student with the most important definition of the foundations and principles of accounting.• introduce students to the functions of accounting major and minor.• A statement of accounting evolution of science and historical sequence.• explain the importance of science and its role in accounting organizations and the labor market• provide students with various accounting issues and the formation of a knowledge base about accounting and its applications.• rehabilitation of the student to get a technical diploma in accounting science being able to work in the public and private sector as an accountant.	

- Preparation of research and studies within the jurisdiction

10. Learning Outcomes, Teaching, Learning and Assessment Methods

A. Knowledge and Understanding

- A1. To know the most important accounting principles and basic concepts.
- A2. That defines the main functions of accounting and secondary functions of the organization.
- A3. To explain the accounting concepts.
- A4. The applied accounting concepts with examples of realistic and case studies.
- A5. To analyze the validity of accounting theory with practice.
- A6. To explain his view of accounting concepts.

B. Subject-specific skills

- B1. Interaction skills: having the ability to communicate with the professor and colleagues.
- B2. Diagnostic skills: the ability to diagnose accounting theories of realism and applications
- B3. Analytical skills: the ability to analyze accounting concepts and relationships between them.

Teaching and Learning Methods

- 1 - lectures.
- 2 - discussion and dialogue.
- 3 - Questions enrichment.
- 4 - direct questioning.

Assessment methods

- 1 - questions of right and wrong.
- 2 - multiple choice questions
- 3 - questions clarifications.
- 4 - duties.
- 5 - self-assessment.
- 6 - tests (monthly, quarterly, and the final).

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student and provide the subject and give solutions.
- C2. Differentiate between the problems and explains and analyzes the phenomena and problems.
- C3. Simple thinking (the ability to examine and assess the topics).
- C4 Critical thinking: (the ability to critique and highlight topics and test them).
- C5. Creative thinking (the ability to produce new accounting ideas).

Teaching and Learning Methods

- 1 - Using the method of lecture and active participation of the students.
- 2 - Use the style of question and answer and form working groups to resolve accounting problems.
- 3 - student participation in the presentation of ideas for cases of accounting and develop solutions to them.

Assessment methods

- 1 - a variety of tests (daily, monthly, quarterly, final)
- 2 - oral tests.
- 3 - Duties.
- 4 - graduation projects.

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1. The use of references and terminology skills.
- D2. Skills in data on the subject collection and analysis.
- D3. Collection and analysis of Abianat accounting concepts and how to use them in organizations skills.
- D4. Training and personal development on how to apply accounting concepts in various fields skills.
- D5 - The preparation of the appropriate accounting concepts for use in various fields skills.

Teaching and Learning Methods

- 1 -Use the direct method of lecture and discussion.
- 2 -Use the style of question and answer.
- 3 -Specialized reports through electronic accounting (online)

Assessment Methods

- 1 - Questions of objectivity and are divided into: a multi-test questions or questions of right and wrong and the interview questions.
- 2 - self-assessment and evaluation of the colleague.
- 3 - tests include:
 - A - achievement tests associated with the structural plans and teaching.
 - B - Final achievement tests include:
 - Final monthly tests at the end of each month semester.
 - Final tests quarterly end of the semester.
 - Final final tests at the end of the school year.

11. Programme Structure

Level/Year	Course or Module Code	Course or Module Title	Credit Rating	
first		Accounting principles	6	Bachelor Degree

first		Governmental accounting	4	Requires (x) credits
first		Accounting decisions	4	
first		Principles of administration	3	
first		Economics and Finance General	3	
first		Application Calculator	3	
first		Counting	2	
first		human rights	2	
second		Specialized accounting	5	
second		Intermediate Accounting	4	
second		Standardized accounting system	4	
second		Cost accounting	5	
second		Audit	3	
second		Accounting firms	4	
second		The applications of calculator	3	
second		research project	2	

12. Awards and Credits

- 1 - Use of references and terminology skills.
- 2 - skills in data collection and analysis on topics.
- 3 - skills to exploit the available potential.
- 4 - skills make comparisons on the subject.
- 5 - skills to prepare own concepts on the subject.
- 6 - Students get Aladaoualozivi skills.

13. Personal Development Planning

1 - a central through User Acceptance issued by the Ministry of Higher Education and Scientific Research.

2 - direct submission through the presentation evening for the study.

14. Admission criteria .

-scientific department .

-Register

- Instructor

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Accounting principles
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(180) credit hours of 6 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of the principles of accounting. 2 - Definition of the students on the methods and theories of accounting thought. 3 - Know Ampadi accounting in the socialist and developing countries and

	<p>Iraq.</p> <p>4 - knowledge of accounting and planning foundations and principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of the accounting.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- knows the history of the concept of accounting thought.</p> <p>A2-explains to the student accounting thought properties</p> <p>A3. shows the student the content of the history of accounting thought</p> <p>A4. O4- explains to students the evolution of the intellectual framework for accounting.</p> <p>A5 - shows the evolution of the student reached by double entry.</p> <p>A6 . give the student practical examples of accounting cases.</p>
<p>B. Subject-specific skills</p> <p>B1. It collects information on phenomena and accounting problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

1 - The use of supply and presentations method.

2 - drawing diagrams.

3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	6	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	6	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	6	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	6	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	6	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	6	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	6	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	6	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	6	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	6	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	6	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	6	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	6	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	6	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	6	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	6	Types of discount	Cash discount	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
17	6	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	6	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	6	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	6	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	6	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	6	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	6	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	6	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	6	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	6	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	6	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	6	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	6	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	6	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:

- CORE TEXTS
- COURSE MATERIALS
- OTHER

Principles of Accounting / d. Abdel Fattah Sahan

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Governmental accounting
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(120) credit hours of 4 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for government accounting. 2 - Definition of the students on the methods and theories of government accounting thought. 3 - Knowledge of government accounting in the socialist and developing countries and Iraq.

	<p>4 - knowledge of government accounting and planning foundations and principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of government accounting.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- He knows the history of the concept of government accounting thought.</p> <p>A2- It explains to the student government accounting thought properties</p> <p>A3. It shows the content of the history of the student government accounting thought</p> <p>A4. It illustrates the evolution of the student government accounting frame of mind.</p> <p>A5 - It explains to the student development that link him GAO.</p> <p>A6 - Give the student practical examples of accounting cases in the government sector..</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on the phenomena of government accounting problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester.

- Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Government accounting definition	The purpose of government accounting	lecture	Oral tests
2	4	The importance of government accounting	Characteristics	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	4	Ability agreement for government units source	The comparison between the financial and government accounting	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	4	General budget Alth	Definition of the budget	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	4	Subdivisions budget	Budget calculations guide	Lecture	Oral tests
6	4	The stages of the budget	The rules of budget preparation	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	4	Implementation of the budget and the importance of commitment	Applied in the case of how to prepare and implement the budget	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	4	Administrative formations	The concept of the public treasury	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	4	Duties of the Treasury	The public treasury formations	Lecture	Oral tests
10	4	Central Accounting System	Types of central system	Lecture	Oral tests
11	4	The style of the unit financing	Style control over units	Lecture	Oral tests
12	4	Decentralized accounting system	Decentralized system definition	Lecture	Oral tests
13	4	Elements of the decentralized system	Accounting unit responsibilities	Lecture	Oral and written tests
14	4	Style accounting unit financing	Style accounting oversight	Lecture	Oral tests
15	4	Records used in accounting work	Tables and trial balances	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	4	Budget classification accounts	Style Agaydah treatment	Discussion and dialogue	Self-evaluation and evaluation of colleague

17	4	Budget classification accounts	Style Agaydah treatment	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	4	Definition of revenue	Practical exercises on the First Section / revenue	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	4	Definition of revenue	Practical exercises on the First Section / revenue	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	4	The definition of expenses	Practical exercises on the second section / expenses	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	4	The definition of expenses	Practical exercises on the second section / expenses	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	4	Financial assets	Non-financial assets	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	4	Almjodat systemic	Concepts and classification	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	4	Practical exercises on financial assets	Non-financial	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	4	Financial liabilities	Statutory liabilities	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	4	Transfer of funds	And financial powers	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	4	Contracting	General Conditions	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	4	Technical and accounting aspects	Agaydah processors	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	4	Budget transactions	Financial Center account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	4	Budget transactions	Financial Center account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
· CORE TEXTS
· COURSE MATERIALS
· OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Accounting readings
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(120) credit hours of 4 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - student English terminology defining the field of vocabulary study plan. 2 - the form that makes him able to use the terminology at hand, which is dealing with it. 3 - benefit terms in different relevant competence in the administrative and

	accounting aspects of the areas.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- Making a student in the Department of Accounting proficient in reading</p> <p>A2.. topics related to its competence.</p> <p>A3 - Anha the opportunity to communicate with each Maystjd on competence in the field of books and research</p> <p>A4- The sighting of books, magazines and research in English</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and accounting problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods
<p>1 - The use of achievement tests:</p> <ul style="list-style-type: none"> • daily • Monthly

- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Article targets, the overall objective	Definition of terms	lecture	Oral tests
2	4	Identification of key terms	Management disciplines	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	4	Identification of key terms	Jurisdiction of Accounting	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	4	Selected topics in the field of administrative disciplinary readings	Management disciplines	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	4	Accounting definition	Branches Accounting	Lecture	Oral tests
6	4	Accounting profession	Organizations and specialized institutes	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	4	To read about the subject of an accounting concept	Allocate administrative	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	4	Review of Accounting Terms frame of mind	Administrative specializations	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	4	Assumptions and accounting principles Terms	Administrative disciplines	Lecture	Oral tests
10	4	Readings in Accounting Theory	Entrance and methods of accounting thought	Lecture	Oral tests
11	4	Readings in Accounting Theory	Forms and schemes	Lecture	Oral tests
12	4	Professional institutes and international agencies in the field of accounting	Administrative disciplines	Lecture	Oral tests
13	4	Committees prepare accounting standards	Accounting majors	Lecture	Oral and written tests
14	4	Readings in financial accounting standards	Read the accounting standards	Lecture	Oral tests

15	4	Readings in government accounting standards	Readings accounting standards	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	4	Accounting entries, different models	Readings accounting standards	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	4	Accounting entries	Multiple readings	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	4	Terminology own trading account	The use of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	4	Subjects in the trading account readings	Use trading account	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	4	Own expenses terminology	Use expense accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	4	Own revenue terms	Use the revenue accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	4	For special topics gains and losses readings	The use of the profit and loss account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	4	Private assets terminology	The use of assets account	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	4	Terminology liabilities and capital	Use liabilities account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	4	Special statement of financial position for subjects readings	Use accounts balance sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	4	Disappearing own inventory and terminology	Use extinction store account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	4	For special topics extinction and inventory readings	The use of cost accounting terms	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	4	Own cost accounting terminology	Cost Accounting Terms	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	4	Special topics in cost accounting readings	Use special internal audit and control terminology	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	4	Own audit and internal control terminology	Use special internal audit and control terminology	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER	
Special requirements (include for example workshops, periodicals, IT software, websites)	
Community-based facilities (include for example, guest Lectures , internship , field studies)	

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Administration
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(90) credit hours of 3 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - students need to acquire basic concepts related to administrative activities. 2 - Understand the stages of the evolution of management thought. 3 - Knowledge of the administration in the socialist and developing countries and Iraq. 4 - Knowledge Management Planning and foundations and principles and its

	importance 5 - the student's knowledge management and organizational structure of the rare.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- It defines the concept of the history of thought to the administration.</p> <p>A2 - Explain to the students the characteristics of contemporary administrative thought</p> <p>A3 - A student shows the content of the history of management thought</p> <p>A4- It explains to the student intellectual development framework capable of.</p> <p>A5- It explains to the student development that link him of Directors for the time being.</p> <p>A6 - Give the student practical examples of administrative cases.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems Aladrah.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods
1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

- #### D. General and Transferable Skills (other skills relevant to employability and personal development)
- D1- use references and terminology skills.
 - D2- skills in data on the subject collection and analysis.
 - D3- exploit the available potential skills.
 - D4- hold Almgaranat subject skills
 - D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Administration and development concepts	Modern schools	lecture	Oral tests
2	3	management jobs	Prepare cases of administrative functions	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	3	Functions facility	Preparation of practical cases of the functions of firm	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	3	Environmental factors affecting the administration	Economic factors	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	3	management jobs	Planning	Lecture	Oral tests
6	3	Types of planning	Altenbae and its relation to the central planning	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	3	Decision-making process	Case studies in decision-making	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	3	Decisions programmed and unprogrammed	The preparation of case studies and programming decisions unprogrammed	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	3	Scientific methods in decision-making process	Presentation and discussion of the means	Lecture	Oral tests
10	3	Administrative regulation	Administrative regulation	Lecture	Oral tests
11	3	The bases used in the organizational structure	The bases used in the organizational structure	Lecture	Oral tests
12	3	Committees and cofactors	Committees and cofactors	Lecture	Oral tests
13	3	Administrative levels	Administrative levels	Lecture	Oral and written tests
14	3	Validity	Validity	Lecture	Oral tests
15	3	The relationship between responsibility and authority	The relationship between responsibility and authority	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	3	Telecommunications	Telecommunications	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	3	Central and decentralized	Central and decentralized	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	3	Stimulus	Stimulus	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
19	3	Needs and incentives	Needs and incentives	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	3	Leadership	Administrative regulation	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	3	Censorship	Steps control	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	3	Types of control	Control methods	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	3	Jobs created		Discussion and dialogue	Self-evaluation and evaluation of colleague
24	3	production management	Production plans	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	3	Targets production plans	And its relationship with other functions	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	3	Marketing Management	Components of marketing plans	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	3	financial management	Annual financial plans	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	3	Department of Personnel Affairs or Department of Human Resources	Individuals plan components	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	3	Administration to Human Resources	Showing Applied Cases	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	3	Iraqi administration	Display models on the Iraqi administration	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Economics and Finance General
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(90) credit hours of 3 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework, microeconomic and economic problem. 2 - Definition of the students on the methods and theories of thought economy. 3 - Know Aalaguetsad in the socialist and developing countries and Iraq.

	<p>4 - knowledge of economic planning and foundations and principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of the economy.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of economic thought.</p> <p>A2-explains to the student of economic thought properties</p> <p>A3- shows the student the content of the history of economic thought</p> <p>A4- explains to students the evolution of the intellectual framework for the global economy and local level.</p> <p>A5- shows the evolution of the student who came to him the economy.</p> <p>A6- give the student practical examples of economic situations, such as supply and demand.</p>
<p>B. Subject-specific skills</p> <p>B 1 - combines information on economic phenomena and problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Alm qarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

1 - The use of supply and presentations method.

2 - drawing diagrams.

3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	3	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	3	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	3	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	3	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	3	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	3	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	3	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	3	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	3	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	3	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	3	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	3	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	3	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	3	Discount	Commercial discount and	Discussion and dialogue	Self-evaluation and evaluation of colleague

			singular and procession		
16	3	Types of discount	Cash discount	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	3	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	3	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	3	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	3	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	3	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	3	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	3	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	3	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	3	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	3	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	3	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	3	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	3	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	3	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Statistics
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(60) credit hours of 2 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of Statistics. 2 - Definition of the students on the methods and theories of statistical thought. 3 - Knowledge of Of Statistics in the socialist and developing countries and Iraq.

	4 - knowledge of statistical planning and foundations and principles and its importance 5 - the student's knowledge management and organizational structure of Statistics.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- knows the history of the concept of statistical thinking. A2-explains to the student thought the statistical properties A3- shows the student the content of the statistical history of thought A4- illustrates the evolution of the student frame of mind of Statistics. A5- shows the evolution of the student who came to him Of Statistics. A6- give the student practical examples of statistical cases.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects statistical information on phenomena and problems. B 2 - analyzes the causes of these problems. B 3 - compares the experiences of the past and present. B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Alm qarplh 2 - self-assessment and evaluation of the colleague. 3 - tests include: A - achievement tests associated with the constructivist teaching plans. B - Final achievement tests include: • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.</p>
Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	The concept of economics	Human needs and means to satisfy them	lecture	Oral tests
2	2	The economic problem	The nature of the economic problem	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	2	Staff of the economic problem	Patterns of solving the economic problem	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	2	the demand	The concept of demand	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	2	Elasticities of demand	How to calculate demand	Lecture	Oral tests
6	2	Price elasticity of demand	The price elasticity of demand internal intersecting	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	2	Display	Display concept	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	2	Elasticity of demand	Price equilibrium	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	2	Output	The concept of production	Lecture	Oral tests
10	2	Production elements	Division of labor	Lecture	Oral tests
11	2	Production costs	The concept of production	Lecture	Oral tests
12	2	Fixed and variable costs	College costs average costs	Lecture	Oral tests
13	2	Revenues	TTM total and average and marginal	Lecture	Oral and written tests
14	2	Markets	Forms and characteristics	Lecture	Oral tests
15	2	Full market competition	Full monopoly market	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	2	GNP	National income	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	2	Money	Barter	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	2	Cash problems	Inflation	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	2	The definition of public finances	Public needs	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	2	Overhead	Elements of public expenditure	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	2	Subdivisions overhead	Examples of public expenditure	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	2	Alatharalaguetsad ah public	The impact of expenditures on	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

		expenditure	production		
23	2	Public Revenues	State revenues from its property	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	2	Tax taxes definition	Tax elements	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	2	Tax purposes	Economic purposes, social purposes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	2	The tax base and the division of taxes	Direct and indirect taxes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	2	Tax rate	Price relative price ascending and descending	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	2	Tax Justice, rules that are based on them	Practical cases on the types of taxes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	2	Fees defined comparison between them and the tax	Examples of the Tax Justice	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	2	Public loans defined subscription ways	Economic impact of public loans	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)

13. Admissions

Pre-requisites

Minimum number of students

Maximum number of students

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	human rights
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(60) credit hours of 2 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of human rights. 2 - introduce students to the methods and theories of human thought Huq. 3 - Knowledge of human rights in the socialist and developing countries and Iraq. 4 - Know the planning of human rights

	and the foundations and principles and its importance 5 - the student's knowledge management and organizational structure of the human rights.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought to human rights.</p> <p>A2-explains to the student intellectual properties for Human Rights</p> <p>A3- shows the student the content of the intellectual history of human rights</p> <p>A4- explains to students the evolution of human rights frame of mind.</p> <p>A5- shows the evolution of the student, which link human rights machinery.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems of human rights.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	Human needs and means to satisfy them	Human needs and means to satisfy them	lecture	Oral tests
2	2	The nature of the economic problem	The nature of the economic problem	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	2	Patterns of solving the economic problem	Patterns of solving the economic problem	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	2	The concept of demand	The concept of demand	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	2	How to calculate demand	How to calculate demand	Lecture	Oral tests
6	2	The price elasticity of demand internal intersecting	The price elasticity of demand internal intersecting	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	2	Display concept	Display concept	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	2	Price equilibrium	Price equilibrium	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	2	The concept of production	The concept of production	Lecture	Oral tests
10	2	Division of labor	Division of labor	Lecture	Oral tests
11	2	The concept of production	The concept of production	Lecture	Oral tests
12	2	College costs average costs	College costs average costs	Lecture	Oral tests
13	2	TTM total and average and marginal	TTM total and average and marginal	Lecture	Oral and written tests
14	2	Forms and characteristics	Forms and characteristics	Lecture	Oral tests
15	2	Full monopoly market	Full monopoly market	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	2	National income	National income	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	2	Barter	Barter	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	2	Inflation	Inflation	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	2	Public needs	Public needs	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	2	Elements of public expenditure	Elements of public expenditure	Discussion and dialogue	Self-evaluation and evaluation of colleague

21	2	Examples of public expenditure	Examples of public expenditure	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	2	The impact of expenditures on production	The impact of expenditures on production	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	2	State revenues from its property	State revenues from its property	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	2	Tax elements	Tax elements	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	2	Economic purposes, social purposes	Economic purposes, social purposes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	2	Direct and indirect taxes	Direct and indirect taxes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	2	Price relative price ascending and descending	Price relative price ascending and descending	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	2	Practical cases on the types of taxes	Practical cases on the types of taxes	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	2	Examples of the Tax Justice	Examples of the Tax Justice	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	2	Economic impact of public loans	Economic impact of public loans	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:

- CORE TEXTS
- COURSE MATERIALS
- OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)

13. Admissions

Pre-requisites

Minimum number of students

Maximum number of students

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	specialized accounting
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(150) credit hours of 5 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for accounting specialist. 2 - Definition of the students on the methods and theories of intellectual accounting specialist. 3 - specialized knowledge in the socialist and developing countries and Iraq accounting.

	<p>4 - Know the planning of the accounting and specialized foundations and principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of the accounting specialist.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought specialized accounting.</p> <p>A2-explains the characteristics of the student thought accounting specialist.</p> <p>A3- shows the student the content of the history of thought accounting specialist</p> <p>A4- explains to students the evolution of the intellectual framework for accounting specialist</p> <p>A5- shows the evolution of the student who link him specialized accounting.</p> <p>A6- give the student practical examples of accounting for specialized cases.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on the phenomena of accounting problems and specialized.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Alm qarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

1 - The use of supply and presentations method.

2 - drawing diagrams.

3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	5	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	5	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	5	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	5	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	5	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	5	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	5	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	5	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	5	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	5	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	5	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	5	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	5	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	5	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	5	Types of discount	Cash discount	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
17	5	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	5	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	5	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	5	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	5	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	5	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	5	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	5	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	5	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	5	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	5	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	5	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	5	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	5	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Intermediate Accounting
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(120) credit hours of 4 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of financial accounting. 2 - Definition of the students on the methods and theories of the intellectual and financial accounting. 3 - Knowledge of financial accounting in the socialist and developing countries and Iraq.

	<p>4 - Know the planning of financial accounting and foundations and principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of financial accounting.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought and financial accounting.</p> <p>A3- shows the student the content of the history of thought of financial accounting</p> <p>A4- explains to students the evolution of the intellectual framework for financial accounting</p> <p>A5- shows the evolution of the student who link him financial accounting.</p> <p>A6- give the student practical examples of accounting and financial situations..</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on the phenomena of accounting and financial problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

1 - The use of supply and presentations method.

2 - drawing diagrams.

3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	4	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	4	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	4	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	4	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	4	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	4	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	4	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	4	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	4	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	4	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	4	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	4	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	4	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	4	Discount	Commercial discount and	Discussion and dialogue	Self-evaluation and evaluation of colleague

			singular and procession		
16	4	Types of discount	Cash discount	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	4	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	4	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	4	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	4	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	4	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	4	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	4	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	4	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	4	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	4	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	4	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	4	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	4	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	4	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Cost accounting
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(150) credit hours of 5 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for cost accounting. 2 - Definition of students on intellectual methods and theories of cost accounting. 3 - Knowledge of cost accounting in the socialist and developing countries and Iraq. 4 - Know the planning of cost accounting

	and founded, principles and importance 5 - the student's knowledge management and organizational structure of the accounting cost.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought to cost accounting.</p> <p>A2-explains to students the intellectual properties of cost accounting.</p> <p>A3- shows the student the content of the history of thought to cost accounting</p> <p>A4- explains to students the evolution of the intellectual framework for accounting cost</p> <p>A5- shows the evolution of the student who link him cost accounting.</p> <p>A6- give the student practical examples of accounting cases Alklfoah.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems of cost accounting.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods
1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

- #### D. General and Transferable Skills (other skills relevant to employability and personal development)
- D1- use references and terminology skills.
 - D2- skills in data on the subject collection and analysis.
 - D3- exploit the available potential skills.
 - D4- hold Almgaranat subject skills
 - D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	5	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	5	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	5	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	5	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	5	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	5	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	5	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	5	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	5	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	5	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	5	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	5	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	5	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	5	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	5	Types of discount	Cash discount	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
17	5	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	5	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	5	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	5	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	5	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	5	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	5	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	5	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	5	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	5	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	5	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	5	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	5	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	5	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Unified accounting system
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(120) credit hours of 4 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of the unified accounting system. 2 - Definition of the students on the methods and theories of intellectual common system Almhace. 3 - Know integrated accounting system in the socialist and developing countries and

	<p>Iraq.</p> <p>4 - Know the planning for the common system of accounting and founded, principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of the consolidated accounting system.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought unified accounting system.</p> <p>A2-explains to the student thought the unified accounting system properties.</p> <p>A3- shows the student the content of the history of thought unified accounting system.</p> <p>A4- explains to students the evolution of the intellectual framework for the common system of accounting.</p> <p>A5- shows the evolution of the student who link him integrated accounting system.</p> <p>A6- give the student practical examples applied to cases of unified accounting system.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems integrated accounting system.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p>

- Final monthly tests at the end of each month semester.
- Final quarterly tests at the end of the semester.
- Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	4	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	4	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	4	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	4	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	4	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	4	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	4	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	4	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	4	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	4	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	4	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	4	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	4	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	4	Discount	Commercial discount and	Discussion and dialogue	Self-evaluation and evaluation of colleague

			singular and procession		
16	4	Types of discount	Cash discount	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	4	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	4	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	4	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	4	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	4	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	4	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	4	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	4	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	4	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	4	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	4	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	4	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	4	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	4	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Audit
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(90) credit hours of 3 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understanding of the theoretical framework of the assets of the audit. 2 - Definition of the students on the methods and theories of scrutiny. 3 - Know the scrutiny of the socialist and developing countries and Iraq. 4 - Know the planning of the audit and founded, principles and its importance 5 - the student's knowledge management and organizational structure of the audit.

9. Aims of the Course

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought checksum.</p> <p>A2-explains to the student checksum thought Properties.</p> <p>A3- shows the student the content of the history of thought for an audit</p> <p>A4- illustrates the evolution of the student frame of mind to sift</p> <p>A5- shows the evolution of the student who came to him audit.</p> <p>A6- give the student practical examples of cases in the audit.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems of verifiability.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods
<p>1 - The use of achievement tests:</p> <ul style="list-style-type: none"> • daily • Monthly • Quarterly • final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Learn the history of accounting	Origins and evolution of accounting	lecture	Oral tests
2	3	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	3	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	3	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	3	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	3	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	3	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	3	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	3	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	3	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	3	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	3	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	3	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	3	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	3	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	3	Types of discount	Cash discount	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
17	3	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	3	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	3	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	3	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	3	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	3	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	3	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	3	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	3	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	3	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	3	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	3	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	3	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	3	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Accounting companies
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(120) credit hours of 4 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for corporate accountability. 2 - Definition of students on intellectual methods and theories of corporate accounting. 3 - Knowledge of accounting firms in the socialist and developing countries and Iraq.

	<p>4 - Know the planning of corporate accounting and founded, principles and importance</p> <p>5 - the student's knowledge management and organizational structure of corporate accounting.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought to hold accountable companies.</p> <p>A2-explains to the student intellectual properties for corporate accountability.</p> <p>A3- shows the student the content of the history of thought to hold accountable companies.</p> <p>A4- explains to students the evolution of the intellectual framework for corporate accountability</p> <p>A5- shows the evolution of the student who link him accountable companies.</p> <p>A6- give the student practical examples of cases in accounting firms.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems accounting firms.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Alm qarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.

Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

C1. Put forward new ideas on the subject by the student.

C 2-Thread student's ability to evaluate and give solutions.

C 3-differentiate between the problems.

C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

1 - The use of supply and presentations method.

2 - drawing diagrams.

3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1- use references and terminology skills.

D2- skills in data on the subject collection and analysis.

D3- exploit the available potential skills.

D4- hold Almgaranat subject skills

D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Learn the history of accounting	Origins and evolution of accounting	Lecture	Oral tests
2	4	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	4	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	4	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	4	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	4	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	4	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	4	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	4	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	4	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	4	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	4	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	4	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	4	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	4	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	4	Types of discount	Cash discount	Discussion and	Self-evaluation and

				dialogue	evaluation of colleague
17	4	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	4	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	4	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	4	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	4	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	4	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	4	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	4	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	4	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	4	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	4	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	4	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	4	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	4	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	Applications Calculator
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(90) credit hours of 3 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for Applications calculator. 2 - Definition of the students on the methods and theories of intellectual computers. 3 - Know the calculator applications in the socialist and developing countries and Iraq.

	<p>4 - knowledge of software planning and founded, principles and its importance</p> <p>5 - the student's knowledge management and organizational structure of the computers.</p>
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought calculator applications.</p> <p>A2-explains to the student thought the characteristics of computers.</p> <p>A3- shows the student the content of the history of computer thought</p> <p>A4- explains to students the evolution of the intellectual framework for Computers</p> <p>A5- shows the evolution of the student who link him Computing.</p> <p>A6- give the student practical examples applied to situations in computers.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and problems in computers.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Almqarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods

1 - The use of achievement tests:

- daily
- Monthly
- Quarterly
- final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Learn the history of accounting	Origins and evolution of accounting	Lecture	Oral tests
2	3	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	3	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	3	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	3	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	3	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	3	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	3	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	3	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	3	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	3	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	3	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	3	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	3	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	3	Discount	Commercial discount and	Discussion and dialogue	Self-evaluation and evaluation of colleague

			singular and procession		
16	3	Types of discount	Cash discount	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	3	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and dialogue	Self-evaluation and evaluation of colleague
18	3	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	3	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	3	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	3	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	3	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	3	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	3	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	3	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	3	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	3	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	3	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	3	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	3	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:
 · CORE TEXTS
 · COURSE MATERIALS
 · OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)	
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13. Admissions	
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Pre-requisites	
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Minimum number of students	
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Maximum number of students	
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TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This Course Specification provides a concise summary of the main features of the course and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It should be cross-referenced with the programme specification.

1. Teaching Institution	Central Technical University - Technical Institute Cote
2. University Department/Centre	Department of accounting techniques
3. Course title/code	research project
4. Programme(s) to which it contributes	Is mandatory
5. Modes of Attendance offered	Semester first and second for the academic year 2016-2017
6. Semester/Year	(60) credit hours of 2 hours per week
7. Number of hours tuition (total)	10/11/2016
8. Date of production/revision of this specification	1 - understand the theoretical framework for research projects. 2 - Definition of the students on the methods of intellectual theories of the research project. 3 - Knowledge of the research project in the socialist and developing countries and Iraq. 4 - Know the planning of research projects and founded, principles and importance

	5 - the student's knowledge management and organizational structure of the research project.
9. Aims of the Course	

10. Learning Outcomes, Teaching ,Learning and Assessment Methode
<p>A- Knowledge and Understanding</p> <p>A1- defines the concept of the history of thought to the research project.</p> <p>A2-explains to the student thought the characteristics of the research project.</p> <p>A3- shows the student the content of the history of thought to the research project</p> <p>A4- explains to students the evolution of the intellectual framework for the research project</p> <p>A5- explains to students that evolution and related to him the research project.</p> <p>A6- give the student practical examples of cases in the work of the research project.</p>
<p>B. Subject-specific skills</p> <p>B 1 - collects information on phenomena and research problems.</p> <p>B 2 - analyzes the causes of these problems.</p> <p>B 3 - compares the experiences of the past and present.</p> <p>B4- communication and delivery skills.</p>
Teaching and Learning Methods
<p>1 - Questions of objectivity and divided into: multiple choice questions or questions of right and wrong or questions Alm qarplh</p> <p>2 - self-assessment and evaluation of the colleague.</p> <p>3 - tests include:</p> <p>A - achievement tests associated with the constructivist teaching plans.</p> <p>B - Final achievement tests include:</p> <ul style="list-style-type: none"> • Final monthly tests at the end of each month semester. • Final quarterly tests at the end of the semester. • Final final tests at the end of the school year.
Assessment methods
<p>1 - The use of achievement tests:</p> <ul style="list-style-type: none"> • daily • Monthly • Quarterly

• final

C. Thinking Skills

- C1. Put forward new ideas on the subject by the student.
- C 2-Thread student's ability to evaluate and give solutions.
- C 3-differentiate between the problems.
- C4. explains and analyzes the phenomena and problems.

Teaching and Learning Methods

- 1 - The use of supply and presentations method.
- 2 - drawing diagrams.
- 3 - Method of brainstorming.

Assessment methods

D. General and Transferable Skills (other skills relevant to employability and personal development)

- D1- use references and terminology skills.
- D2- skills in data on the subject collection and analysis.
- D3- exploit the available potential skills.
- D4- hold Almgaranat subject skills
- D5- preparing concepts on the subject skills..

11. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	Learn the history of accounting	Origins and evolution of accounting	Lecture	Oral tests
2	2	Types of accounting books used	Journal _ ledger	Discussion and dialogue	Self-evaluation and evaluation of colleague
3	2	How to configure capital	The account debtor and creditor account	Discussion and dialogue	Self-evaluation and evaluation of colleague
4	2	Journal and how the journal Planning	Types of accounting entries	Discussion and dialogue	Self-evaluation and evaluation of colleague
5	2	Business operations and how to prove in the accounting books	Initial enrollment	Lecture	Oral tests
6	2	Purchases Purchases Returns	Sales and sales returns	Discussion and dialogue	Self-evaluation and evaluation of colleague
7	2	Fixed assets and types of insurance	Insurance for others	Discussion and dialogue	Self-evaluation and evaluation of colleague
8	2	Expenses and types of expenses or resource and capitalism	Allowances sales	Discussion and dialogue	Self-evaluation and evaluation of colleague
9	2	Loans and kinds of debit and credit	Planning	Lecture	Oral tests
10	2	Planning professor notebook ledger	Bases and Principles of planning	Lecture	Oral tests
11	2	Audit Trial Balance Balance Planning	Types of planning and stages	Lecture	Oral tests
12	2	Types of trial balance review balances and totals Balance	Organization	Lecture	Oral tests
13	2	Merchant process with the bank	Definition of the check	Lecture	Oral and written tests
14	2	How to open a current account	An endorsement of imminent	Lecture	Oral tests
15	2	Discount	Commercial discount and singular and procession	Discussion and dialogue	Self-evaluation and evaluation of colleague
16	2	Types of discount	Cash discount	Discussion and dialogue	Self-evaluation and evaluation of colleague
17	2	Commercial paper bills	Notes receivable notes payable	The lecture, discussion and	Self-evaluation and evaluation of colleague

				dialogue	
18	2	Justifications commercial paper withdrawn	Cases act leaves arrested	Discussion and dialogue	Self-evaluation and evaluation of colleague
19	2	Daily multiple columns	Accounts opened in the daily	The debate shall, dialogue	Self-evaluation and evaluation of colleague
20	2	Correct mistakes	The importance of the trial balance	Discussion and dialogue	Self-evaluation and evaluation of colleague
21	2	Final Accounts	Capital account	Discussion and dialogue	Self-evaluation and evaluation of colleague
22	2	Find the cost of sales	Balance Sheet	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
23	2	The difference between the balance sheet, trial balance	Method of closing the final accounts	Discussion and dialogue	Self-evaluation and evaluation of colleague
24	2	Inventory	Accrued expenses	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
25	2	Definition of extinction and extinction purposes	How to discount allowable treatment	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
26	2	Debtors	Types of debt	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
27	2	Inventory notes receivable	Securities inventory	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
28	2	Fund inventory (how to address the shortage)	How to address the shortage	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
29	2	Fund Inventory (treatment differences)	How to organize inventory revealed	Discussion and dialogue	Self-evaluation and evaluation of the dialogue
30	2	Applied Cases	The accounting treatment of the suspended account	Discussion and dialogue	Self-evaluation and evaluation of the dialogue

12. Infrastructure

Required reading:

- CORE TEXTS
- COURSE MATERIALS
- OTHER

Special requirements (include for example workshops, periodicals, IT software, websites)

Community-based facilities (include for example, guest Lectures , internship , field studies)

13. Admissions

Pre-requisites

Minimum number of students

Maximum number of students