



**Ministry of Higher Education and Scientific Research**  
**Scientific supervision and evaluation device**  
**Department of Quality Assurance and Academic Accreditation**  
**Accreditation Department**

**Academic  
program and  
course description  
guide**

## the introduction

The educational program is considered a coordinated and organized package of academic courses that includes procedures and experiences organized in the form of which is to build and refine the skills of academic vocabulary, the main purpose of graduates, making them qualified to meet the requirements of the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program

The description of the academic program provides a brief summary of the main features of the program and its courses, indicating the skills that students are working to acquire based on the objectives of the academic program. The description is evident because it represents the cornerstone of importance of this obtaining program accreditation, and the teaching staff participates in writing it under the supervision of the scientific committees in the scientific departments.

nd edition, includes a description of the academic program This guide, in its second after updating the vocabulary and paragraphs of the previous guide in light of the latest developments in the educational system in Iraq, which included a description system, in addition to ( courses ) traditional form, the of the academic program in its adopting the description of the academic program circulated according to the book t adopt . of the Department of Studies, T.M. 3/2906 on 3 /5/2023 With regard to ms their work the Bologna Process as a basis for

In this area, we can only emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth conduct of the educational process.

Concepts and terminology

Description of the academic program: description of the academic program The provides a brief summary of its vision, mission, and goals, including an accurate description of the targeted learning outcomes according to specific learning .strategies

Course Description: of the most important Provides a necessary summary characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he or she has made the most of the available .learning opportunities. It is derived from the program description

:m VisionProgra

An ambitious picture for the future of the academic program to be a developed, \_ .inspiring, motivating, realistic and applicable program

:The program's mission

It briefly explains the goals and activities necessary to achieve them, and also .nes the program's development paths and directionsdefi

:Program objectives

These are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable

:Curriculum structure

study subjects included in the academic program according to the /All courses approved learning system (semester, annual, Bologna track), whether it is a requirement (ministry, university, college, or scientific department), along with the number of study units

:Learning outcomes

A consistent set of knowledge, skills, and values that the student has acquired after the successful completion of the academic program. The learning outcomes for each course must be determined in a way that achieves the program objectives

: Teaching and learning strategies

They are the strategies used by the faculty member to develop the student's teaching and learning, and they are plans that are followed to reach the learning goals. That is, curricular activities to achieve the learning it describes all curricular and extracurricular outcomes of the programme

# Academic program description form

Central Technical University :University name

Kot Technical Institute :College/Institute

Accounting Techniques :Scientific Department

Techniques Name of the academic or professional program: Accounting

Technology Name of final certificate: Diploma in Accounting

semester :Academic system

2024/20/2 :Description preparation date

2024/20/2 :the file Date of filling

**the signature:**

Name of scientific assistant

: Prof. M.D. Adel Sabr Akkar

Date: // 2024

**the signature:**

Name of department head:

M. Jasim g shayyish Zwiad

Date: // 2024

Check the file before

Quality Assurance and University Performance Division of

:Name of the Director of the Quality Assurance and University Performance Division

Eng. The time of Khalil Ibrahim

Date : / / 2024

the signature

uthentication of the Dean

## program description form Academic

Central Technical University : University name

Kot Technical Institute : College/Institute

Accounting Techniques : Scientific Department

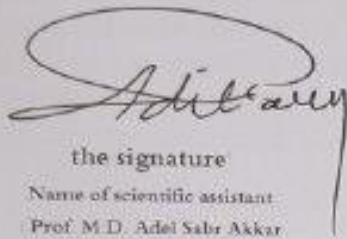
Techniques Name of the academic or professional program: Accounting

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Assurance and University Performance Division of Quality Ass

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Date : 24/3/ 2024



the signature

Authentication of the Dean

24/3/ 2024



الأستاذ الدكتور  
عبد الرحمن بن  
عبد العزيز  
مدير المعهد التقني - كوت

### 1. See the program

holds a leadership position in academic and professional accounting education and research at the level of Iraq, through adopting the standards issued by the International Accounting Standards Board (IASB) in the field of accounting education, and ( ) Accounting Standards Board (IFRS) the technical standards it issues

### 2. Program message

fosters Promoting the accounting profession and creating a scientific environment that accounting research, and providing the labor market with graduates who have abilities, and skills, and who possess moral , professional and academic knowledge values that enable them to face the challenges posed by the changing business environment, through innovating accounting programs, preparing research, and business environment. And striving to establish an effective relationship with the .the accounting profession

### 3 Program accreditation

It is the Authority's approval of the training program after achieving program accreditation standards and harnessing all administrative, educational and clinical capabilities in the training centers for the purposes of training in professional health graduate studies programs (general specialty certificate, subspecialty certificate or professional health diploma) supervised by the Authority, which results in the provision of an educational environment. ..

#### 4. Program objectives

- 1- Preparing appropriately and sufficiently qualified cadres to bear responsibility for the burdens of the profession as accountants or auditors in Iraq, whether in the government sector or the business sector, based on the needs of society.
- 2- Developing the educational program in the department in line with developments in technical means and expanding the use of computers in operating accounting information systems in the government sector and the business sector in Iraq.
- 3- Raising the level of teaching performance in line with the department's requirements in the future by attracting distinguished scientific competencies and expanding the appointment of academically distinguished graduates as teaching assistants and sending them to complete their postgraduate studies in distinguished universities abroad.
- 4- Contributing to the efforts made to develop the accounting and auditing profession through cooperation with official professional bodies in the field of regulating the profession's practices.

## 5. Other external influences

Preparing appropriately and sufficiently qualified cadres to bear responsibility :1  
for the burdens of the profession as accountants or auditors in Iraq, whether in the  
.government sector or the business sector, based on the needs of society

Developing the educational program in the department in line with :2  
developments in technical means and expanding the use of computers in  
operating accounting information systems in the government sector and the  
.business sector in Iraq

Raising the level of teaching performance in line with the department's :3  
requirements in the future by attracting distinguished scientific competencies and  
expanding the appointment of academically distinguished graduates as teaching  
assistants and sending them to complete their postgraduate studies in  
.distinguished universities abroad

4: Contributing to the efforts made to develop the accounting and auditing  
profession through cooperation with official professional bodies in the field of  
regulating the profession's practices.

## 6. Program structure

* comments	percentage	Study unit	Number of courses	Program structure
				Enterprise requirements
				College requirements
Basic course		124	32	Department requirements
			There is	summer training
				Other



.Notes may include whether the course is core or elective \*

7 Program description –				
Credit hours		Name of the course or course	Course or course code	Year/level
practical	theoretical	<b>First Course</b>		
4	3	<b>Accounting principles</b>		first/2024–2023
4	2	<b>Basics of government accounting</b>		first/2024–2023
4	2	<b>Accounting readings</b>		first/2024–2023
2	2	<b>Principles of Statistics</b>		first/2024–2023
2	1	<b>Principles of economics and public finance</b>		first/2024–2023
2	–	<b>computer applications</b>		first/2024–2023
–	2	<b>human rights</b>		first/2024–2023
practical	theoretical	<b>Second Course</b>		
4	3	<b>Financial Accounting</b>		first/2024–2023
4	2	<b>Restrictive processors in government units</b>		first/2024–2023
4	2	<b>Tax accounting</b>		first/2024–2023
2	1	<b>Principles of administration</b>		first/2024–2023
–	2	<b>Financial and accounting legislation</b>		first/2024–2023
–	2	<b>Arabic</b>		first/2024–2023
–	2	<b>English</b>		first/2024–2023
practical	theoretical	<b>First Course</b>		
3	2	<b>Bank accounting</b>		second / 2024–2023
3	1	<b>Intermediate Accounting/1</b>		second / 2024–2023
3	2	<b>Unified accounting system/1</b>		second / 2024–2023
3	2	<b>Cost accounting basics</b>		second / 2024–2023
2	1	<b>Principles and principles of auditing</b>		second / 2024–2023
3	2	<b>Accounting for private companies</b>		second / 2024–2023
2	–	<b>computer applications</b>		second / 2024–2023
–	2	<b>English</b>		second / 2024–2023
–	2	<b>Baath Party crimes</b>		second / 2024–2023
–	2	<b>Arabic Language</b>		second / 2024–2023

practical	theoretical	Second Course	
3	2	Oil and insurance accounting	second / 2024–2023
3	1	Intermediate Accounting/2	second / 2024–2023
3	2	Unified accounting system/2	second / 2024–2023
3	2	Lists of costs and production systems	second / 2024–2023
2	1	Supervision Financial	second / 2024–2023
3	2	Accounting for financial companies	second / 2024–2023
–	2	Professional ethics	second / 2024–2023
2	–	Research project	second / 2024–2023

8 Expected learning outcomes of the programme	
Knowledge	
	<p>The Accounting Department produces prepared and trained human cadres capable of criticism, analysis and creativity in the field of accounting. These cadres serve several different fields in the government and private sectors. Perhaps the most prominent of these fields are the jobs available to graduates as follows: financial accountant, cost accountant, internal auditor, external auditor, controller. Finance, financial manager, financial analyst, financial portfolio manager, government or non-profit accountant, financial advisor.</p>
Skills	
	<ol style="list-style-type: none"> <li>1- Skills in using references and terminology</li> <li>2- Skills in collecting and analyzing data on the topic.</li> <li>3- Skills of collecting and analyzing data and how to use it in accounting work .</li> <li>4- Training and personal</li> </ol>

	<p>development skills on how to apply accounting science in various fields.</p> <p>5- Skills in preparing appropriate accounting concepts for use in various fields.</p>
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Value	
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	<ol style="list-style-type: none"> <li>1. Quality and excellence: The department measures its performance by applying high-level standards that respect great ambitions and the pursuit of excellence through our commitment to the highest intellectual standards in teaching, learning and innovation.</li> <li>2. Leadership and teamwork: The department is firmly committed to strengthening individual and institutional leadership roles that drive social development, with our deep belief in professionalism, responsibility, creativity, and teamwork.</li> <li>3. Academic Freedom: Disciplined and honest intellectual exploration is at the core of our academic tradition and is evident in all aspects of the University's academic and scholarly activities</li> <li>4. Justice and Integrity: The department is committed to the</li> </ol>
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principles of social justice, equal opportunities, and cultural diversity, and all members of the department's community are committed to the highest levels of honesty, respect, and professional ethics.

5. Transparency and Accountability:

The Department is firmly committed to presenting its ideas and ideas to the community and scholars to measure their contributions to global knowledge, and all members of the Department community are committed to respecting our values in all scientific and academic activities.

6• Blended learning: The department is committed to supporting continuous learning within and outside the university community and promoting continuous intellectual growth and sustainable community well-being.

## 9. Teaching and learning strategies

-1 Proficiency in all fields, and excellence in specific fields

-2 Distinguished faculty members

Focus -3 Quality, not quantity

Enhancing graduates' capabilities -4

-5 Building bridges of communication

-6 Supportive learning environment

-7 Sustainable future

-8 Flexibility and accountability

Building a supportive administrative organization -9

## 10. Evaluation methods

.Weekly, monthly, daily exams and the end of the year exam

11. education institution

Faculty members

Preparing the teaching staff		Special requirements/ (skills (if any		Specialization		Scientific rank
lecturer	angel			private	general	
	1			Cost and management accounting	Accounting sciences	Professor Assistant
	1			Strategic management	business management	Professor Assistant
1	-			Financial Accounting	Accounting sciences	Teacher
	1			Legal accounting	Accounting sciences	Teacher
	1			Cost and management accounting	Accounting sciences	Teacher
	1			Accounting parameter systems	Accounting sciences	Teacher
	1			financial analysis	Accounting sciences	Teacher
	2			Economy	Economic sciences	Teacher
1	1			Financial Accounting	Accounting sciences	assistant teacher
1	-			Law	Law	assistant teacher

## 12. Professional development

### Orienting new faculty members

The human element must be given responsibility for the conduct of scientific and administrative work in educational institutions and professional bodies for education and training, and for appropriate scientific and professional development, by providing accounting cadres with the skills and abilities that help them perform their work and deal with the changes and developments that occur in the work environment and in standards of professional practices. The teaching staff It is one of the basic requirements for the success and response of educational institutions to the changes and developments of information and communications technology and globalization, and supporting the benefit from it in order to bridge the gap between actual reality and the hoped-for future. Teaching staff can be developed through the following:

A- Developing the skills and qualifications of accounting faculty members through courses, workshops, and exchanging experiences and cultures with international universities.

B – Preparing accounting teaching curricula that deal with information and communications technology for the continuation of learning to improve teaching skills and symptoms, confront artistic and technical variables, and develop the spirit of scientific research and the ability to deal with and deal with the variables and developments of the work environment.

T – The roles of faculty members change, from the typical roles that focus on preserving information, to being able to use, manage, and employ information technology in the educational process, as the teacher shifts from exercising the traditional role to feeling the content of the subject, through the use of the most appropriate and appropriate skills. To meet the needs of students and achieve their educational goals.

D – Creating programs to prepare faculty members in accordance with the requirements and modern changes in the accounting profession by adding new supporting sub-specializations, replacing traditional courses with modern ones, and proposing new programs.

C – Developing and improving the necessary skills among accounting faculty members, represented by (technology employment skills, electronic evaluation skills, electronic course use skills) to be able to deal with modern technologies related to education in the digital age.

## Professional development for faculty members

The current situation and circumstances that the accounting profession is going through in the local environment require concerted efforts between all parties (educational institutions and professional organizations) to advance the reality of the accounting profession and keep pace with developed countries in this field, as well as through:

- 1– Developing accounting services: by enhancing education and training and stimulating the adoption of strict relevant ethical standards, which contribute to improving the quality of accounting services provided to stakeholders and which support the process of making correct and informed decisions.
- 2– Increasing transparency and trust: By improving financial reports and applying transparent and accurate standards, greater trust can be built between stakeholders, accountants, and auditors.
- 3– Enhancing suitability for technology: By adopting technology and digital solutions in accounting work, which contribute to developing accounting processes and reducing human errors. This contributes to improving the efficiency of accounting work and providing more accurate and timely information.
- 4– Promoting the development of the accounting profession to combat corruption and reduce violations: By strengthening the role of oversight and auditing, cases of corruption and financial violations can be reduced, which contributes to protecting stakeholders from major risks.
- 5– Promoting sustainable development: Considering the accounting profession is one of the elements of achieving sustainable development, the model can contribute to directing and unifying efforts towards achieving economic, social and environmental goals in a balanced manner.

With the aim of achieving sustainable development of the accounting profession in Iraq, which in turn will contribute to improving the economy and financial stability, attracting investments, and enhancing confidence in the country's financial and economic system.



### 13. Acceptance standard

- 1– Central through admission lists issued by the Ministry of Higher Education and Scientific Research.
- 2 – Direct submission by applying for the evening study.

### 14. The most important sources of information about the program

Financial Accounting Principles 2024, written by Professor Dr. Safaa Ahmed Al-.Ani

Intermediate Accounting according to IFRS standards, written by Professor Dr. .Talal Muhammad Al-Jajawi

Oversight and auditing according to international standards, written by Professor Dr. Karima El-Gohary

Advanced Financial Accounting, written by Professor Dr. Bushra Najm Al-.Mashhadani

Specialized Accounting, written by Professor Dr. Thaer Al-Qabban

.Specialized Accounting, written by Mr. Ali Abdel Hussein Obada

.Cost Accounting, written by Professor Dr. Nassif Al-Jubouri

Governmental Accounting, written by Professor Dr. Asaad Al-Awad

.Governmental Accounting, written by Professor Dr. Hassan Salloum

.Written by financial of accounting author Donald Kiso

Charles T. Horngren, Cost Accounting

15. Program development plan

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Program skills chart															
Learning outcomes required from the programme												Essential or ?optional	Course Name	Course Code	level / Year
Value				Skills				Knowledge							
C4	C3	2 C	C1	B4	B3	B2	1 B	A4	A3	A2	A1				
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	Basic	Accounting principles 1		2023-2024 The first
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	Basic	Basics of government accounting 1		
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	Basic	Accounting readings 1		2023-2024 The first
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	help	Principles statistics of		
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	help	Principles of general economics and finance		2023-2024 The first
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>				
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	help	computer applications		2023-2024 The first
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>				
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>	General	human rights		23-2024 The first
			<input type="checkbox"/>			<input type="checkbox"/>					<input type="checkbox"/>				

. Please check the boxes corresponding to the individual learning outcomes from the program subject to evaluation

## Course description form

1. Course Name	
Accounting principles	
2. Code Course	
Accounting principles/1	
3. year /Semester	
The first semester of the academic year 2023/2024	
4. description was prepared Date this	
2024/7/2	
5. Available attendance forms .A	
My presence	
6. (Number of study hours (total)/number of units (total	
(hours per week / number of units (7 (7) study hours (105)	
7. if more than one name is ) Name of the course administrator	
(mentioned	
:Ami - Name: Prof. Maytham Abbas Khudair Al <a href="mailto:ami@mtu.edu.iq">ami@mtu.edu.iq</a>	
8. objectives Course	
<ul style="list-style-type: none"> <li>● <b>Providing students with the basic concepts related to financial accounting .principles</b></li> <li>● <b>Introducing the student to the principles of accounting and how to record accounting entries in the accounting records and transfer them to the ledger records and prepare final accounts and .financial statements</b></li> </ul>	<p>the study Objectives subject</p>
9. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>● <b>lecture</b></li> <li>● <b>Discussion and dialogue</b></li> <li>● <b>Brainstorming</b></li> <li>● <b>Use presentation and presentation method</b></li> <li>● <b>Drawing illustrative diagrams</b></li> </ul>	<p>The strategy</p>

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
	My presence	an idea on General Accounting	Accounting in the job	7	1
	My presence	knowledge mechanism the Accountant job And the effect parties the in that affected all in treatment Finance	budget equation	7	2
Exams	My presence	Identify on And principles hypotheses Accountant .And its goals.	principles And assignments Accounting	7	3
Daily	My presence	knowledge How registration Constraint . The double	Constraint The double.	7	4
And monthly	My presence	Consolidation knowledge registration Restrictions Accounting In theory Constraint .Dual	Constraint The double.	7	5
And its final	My presence	knowledge Stages to Pass With it To achieve Accounting Its goals from registration And And deportation	Course .Accounting	7	6
And reports					
the operation					
posts daily					

		<b>delivery the .information</b>			
	My presence	<b>. How to form capita</b>	<b>How to form capi</b>	7	7
	My presence	<b>ledger Journal a and how to plan the</b>	<b>Work on journ and ledger layout</b>	7	8
	My presence	<b>Business operation and how to prov them in accountin books</b>	<b>Proof of busines operations records</b>	7	9
	My presence	<b>to understand Processing Accounting For operations sale And buy goo or cash Money on th account</b>	<b>And Return the sales allow And purchases.</b>	7	10
	My presence	<b>to explain Species And ,Discount processing Accounting for every Type fro .Discount Species</b>	<b>How to calcula the discount</b>	7	11
	My presence	<b>knowledge to set Ce goods Sold</b>	<b>Cost calculati Sold goods</b>	7	12
	My presence	<b>to understand Processing For Accounting</b>	<b>How to regist withdrawals Personal.</b>	7	13

		<b>withdrawals</b> <b>Personal whether St</b> <b>amount was</b> <b>.Finance</b>			
	My presence	<b>Accounting treatment</b> <b>loans and their</b> <b>types</b>	<b>How to calcula</b> <b>loans and the</b> <b>interest</b>	7	14
	My presence	<b>Discrimination betw</b> <b>Expenses And Reven</b> <b>capitalism And the nat</b> <b>the treatment of all C</b> <b>And also which nature</b> <b>.effect</b>	<b>Expenses Reven</b> <b>And capitalism.</b>	7	15

**11. evaluation Course**

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

**12. Learning and teaching resources**

	Required textbooks (methodology, (any
	(Main references (sources
	Recommended supporting books and references (scientific (...journals, reports
	Electronic references, Internet sites

## Course description form

<b>13. Course Name</b>	
Basics of government accounting	
<b>14. Code Course</b>	
<b>15. year /Semester</b>	
academic year 2024–The first semester of the 2023	
<b>16. description was prepared Date this</b>	
2024/2/5	
<b>17. Available attendance forms .A</b>	
My presence	
<b>18. (Number of study hours (total)/number of units (total (number of units (6 / week hours per ( 6 ) study hours ( 90 )</b>	
<b>19. if more than one name ) Name of the course administrator (is mentioned</b>	
:Amiel - Name: A. Dijla Mahdi Mahmoud Al	
<b>20. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Understanding the theoretical framework of .government accounting</li> <li>• Introducing students to methods and theories of .Government accountant thought</li> <li>• Knowledge of government accounting in socialist .and developing countries and Iraq</li> <li>• Knowledge of government accounting planning , . its foundations , principles and importance</li> <li>• The student's knowledge of the organization and organizational structure of government accounting</li> </ul>	<b>Objectives of the study subject</b>
<b>21. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• Brainstorming</li> </ul>	<b>The strategy</b>



**Course structure .22**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	State sectors and the field of application of government accounting, the concept of government accounting, characteristics, importance, purposes, features	Division of state sectors, field of application of government accounting  Government accounting concepts according to accounting literature		<b>1</b>
	<b>My presence</b>	The state's general budget, concept, importance	Practical programs and examples for using the state's general budget		<b>2</b>
	<b>My presence</b>	Stages of budget preparation, budget implementation, theory funds of allocated	Applications for the stages of budget preparation		<b>3</b>
	<b>My presence</b>	The concept of the state's general treasury. Formations of the state's general treasury	Formations of the state's public treasury		<b>4</b>
	<b>My presence</b>	of the state's Divisions general treasury, the difference between the main and subsidiary treasuries	An illustrative structure of the divisions of the state's public treasury		<b>5</b>
	<b>My presence</b>	Financing government treasuries and government units not linked to treasuries	Applications for main and subsidiary cabinets		<b>6</b>
	<b>My presence</b>	Central government accounting system	concept has The advantages and disadvantages		<b>7</b>
	<b>My presence</b>	Decentralized government accounting system	The concept has advantages and disadvantages		<b>8</b>
	<b>My presence</b>	Classification of government accounts	Classification of government accounts		<b>9</b>
	<b>My presence</b>	Government Accounting Manual and tabulation method for .government accounts	Implementing the government accounting manual established according to the international GFS classification		<b>10</b>
	<b>My presence</b>	Budget transaction accounts	applications Practical and examples of budget transaction calculations		<b>11</b>
	<b>My presence</b>	Final revenue calculation	Applications for calculating final revenues. Practical		<b>12</b>

			applications and examples of revenue calculations according to the government .manual accounting		
	<b>My presence</b>	Final expense account	Applications for calculating final expenses. Applications for calculating final expenses and categorizing them according to the government accounting .manual		<b>13</b>
	<b>My presence</b>	Documents used in the government accounting system	Presentation of software that includes documents used in the government accounting system		<b>14</b>
	<b>My presence</b>	Tables and records used according to the government accounting system	Presentation of software that includes used tables and records in the government system accounting		<b>15</b>
<b>Course evaluation .23</b>					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .exams, reports, etc daily preparation, daily, oral, monthly, written</b>					

<b>Learning and teaching resources .24</b>	
	(Required textbooks (methodology, if any
	(Main references (sources
	Recommended supporting books and (...references (scientific journals, reports
	Electronic references, Internet sites

<b>25.Course Name</b>					
Accounting readings					
<b>26.Course Code</b>					
<b>27.Semester/year</b>					
2024-First course / 2023					
<b>28.Date this description was prepared</b>					
2024/2/4					
<b>29.Available attendance forms</b>					
My presence					
<b>30.(Number of study hours (total)/number of units (total (number of units (6 / week hours per ( 6 ) study hours ( 90 )</b>					
<b>31.(Name of the course administrator (if more than one name is mentioned : about information M. Jassim Kashish provides :Name</b>					
<b>32.objectives Course</b>					
<ul style="list-style-type: none"> <li>the Accounting Department Make the student in .able to read topics related to his specialty</li> </ul> <p>the opportunity to communicate with him It gives * everything new in the field of specialization in books, reading books, magazines, and research in the and , research .language English</p> <ul style="list-style-type: none"> <li>Collects information about accounting phenomena analyzes the causes of these It .and problems compares past and present It .problems communication and delivery And .experiences skills</li> </ul>				Objectives of the study subject	
<b>33.Teaching and learning strategies</b>					
<ul style="list-style-type: none"> <li>.lecture</li> <li>.Discussion and dialogue</li> <li>.Brainstorming</li> </ul>				The strategy	
<b>34. Course structure</b>					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
evaluation	My presence	basic Introduction to + English terms Introduction to basic administrative English	Introduction to basic English terms + Introduction to basic administrative English terms	6	1

		terms			
evaluation	My presence	<b>Introduction to basic English accounting terms</b>	Introduction to basic English accounting terms	<b>6</b>	<b>2</b>
evaluation	My presence	<b>Definition of accounting and its + branches accounting as a profession</b>	accounting Definition of and its branches + accounting as a profession	<b>6</b>	<b>3</b>
evaluation	My presence	<b>Readings for a topic on the concept of review + accounting of the terms of the intellectual framework of accounting</b>	Readings for a topic on the concept of accounting + review of the terms of the framework of intellectual accounting	<b>6</b>	<b>4</b>
evaluation	My presence	<b>Terms of assumptions and readings + principles in accounting theory approaches and / approaches</b>	Terms of assumptions and principles + readings in accounting theory / approaches approaches	<b>6</b>	<b>5</b>
evaluation	My presence	<b>Readings in accounting theory/forms and professional + charts institutes and international bodies</b>	Readings in accounting theory/forms and charts - professional institutes and international bodies	<b>6</b>	<b>6</b>
evaluation	My presence	<b>Accounting standards preparation committees readings on + accounting standards</b>	Accounting standards preparation committees + readings on accounting standards	<b>6</b>	<b>7</b>
evaluation	My presence	<b>Readings in government accounting + standards accounting restrictions</b>	Readings in government accounting standards + accounting restrictions	<b>6</b>	<b>8</b>
evaluation	My presence	<b>Accounting entries / + multiple readings trading account terminology</b>	/ Accounting entries multiple readings + trading account terminology	<b>6</b>	<b>9</b>
evaluation	presence My	<b>Readings on topics banking + in trading terminology</b>	Readings on topics in trading + banking terminology	<b>6</b>	<b>10</b>
evaluation	My presence	<b>Terms related to readings + revenues related to profits and</b>	Terms related to revenue readings related to profits and losses	<b>6</b>	<b>11</b>

		<b>losses</b>			
<b>evaluation</b>	<b>My presence</b>	<b>Readings for assets readings for + liabilities and capital</b>	<b>Readings for assets + readings for liabilities and capital</b>	<b>6</b>	<b>12</b>
<b>evaluation</b>	<b>My presence</b>	<b>Readings for the statement of + financial position Terminology of extinction and inventory</b>	<b>Readings for the statement of financial position + terminology related to depreciation and inventory</b>	<b>6</b>	<b>13</b>
<b>evaluation</b>	<b>My presence</b>	<b>Readings on depreciation and cost + inventory accounting terminology</b>	<b>Readings on depreciation and inventory cost + accounting terminology</b>	<b>6</b>	<b>14</b>
<b>evaluation</b>	<b>My presence</b>	<b>Readings on special topics in cost + accounting terminology related to auditing and external control</b>	<b>Readings on special topics in accounting cost terminology + related to auditing and external control</b>	<b>6</b>	<b>15</b>

### **35.Course evaluation**

to the tasks assigned to the student, such as Distribution of the grade out of 100 according .daily preparation, daily, oral, monthly, written exams, reports, etc

### **36.Learning and teaching resources**

<b>Practical application on the computer</b>	<b>(Required textbooks (methodology, if any</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and (...references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>

## Course description form

37. Course Name	
Principles of Statistics	
38. Code Course	
39. year /Semester	
First course 2024	
40. description was prepared Date this	
2024/2/4	
41. Available attendance forms .A	
My presence	
42. (Number of study hours (total)/number of units (total)	
<b>( ) number of units / week hours per ( 4 ) study hours at (0)</b>	
43. than one name is if more) Name of the course administrator (mentioned	
: Amiel -Baqir Mawlud Salman Al-Name: M.M. Abdel	
44. objectives Course	
<ul style="list-style-type: none"> <li><b>Introducing students to the methods and theories of statistical thought</b></li> <li><b>Knowledge of statistics in socialist and countries and Iraq developing</b></li> <li><b>Knowledge of statistical planning, its foundations, principles and importance</b></li> <li><b>The student's knowledge of the organization and organizational structure of statistics</b></li> </ul>	<b>Objectives of the student subject</b>
45. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>students to the most important The teacher introduces foundations of statistics principles</li> <li>Giving students extracurricular assignments that require explanations in experimental ways-them to apply skills and self</li> <li>Interrogating students through seminars by asking thinking ons (how, why, when, where, which) to specific topicsquesti</li> <li>Using the method of brainstorming and feedback in order to activate the accumulated experiences of students by linking the subjects taken in the previous academic stages and linking them</li> </ul>	<b>The strategy</b>

.ones to the new					
46. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Discussion, quick quiz	Theoretical and practical lecture	Statistics: its development, importance, and + concept classification and tabulation	The student understands the lesson	2	the first
Discussion, quick quiz Solution exercises, homework	Theoretical and practical lecture	Data collection and - comprehensive inventory method Common errors in + collecting data displaying statistical data, classifying and tabulating financial and accounting data Applied case study	The student understands the lesson	2	the second
Discussion exercises, quick exam Solution exercises, homework	Theoretical and practical lecture	Random variables and frequency distributions variables Random- Relative frequency Binary - + distribution frequency distribution Clustered frequency - distribution Geometric - presentation of data Display unclassified - data	The student understands the lesson	2	the third
Discussion exercises, quick exam Solution exercises,	Theoretical and practical lecture	Chart bars The graphic circuit-display + Chart tabulated data Histogram- Frequent polygon	The student understands the lesson	2	the fourth

<b>homework</b>					
<b>Discuss and solve exercises, quick , exam homework</b>	<b>Theoretical and practical lecture</b>	<ul style="list-style-type: none"> <li>- Frequency curve</li> <li>- Distribution curve</li> </ul> + Clustered frequency measures of central tendency The tendency importance of measures of central tendency	<b>The student understands the lesson</b>	<b>2</b>	<b>Fifth</b>
<b>Discussion, quiz quick Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	Harmonic mean <ul style="list-style-type: none"> <li>- The square mean</li> </ul> + Mode absolute dispersion measures and their importance in finance and accounting <ul style="list-style-type: none"> <li>- Term</li> </ul> Average deviation	<b>The student understands the lesson</b>	<b>2</b>	<b>Sixth+ seventh</b>
<b>Discuss and solve exercises, quick , exam Homework</b>	<b>Theoretical and practical lecture</b>	<ul style="list-style-type: none"> <li>- variance</li> </ul> + Standard deviation relative measures of dispersion (dispersion coefficients)	<b>The student understands the lesson</b>	<b>2</b>	<b>Eighth + ninth</b>
<b>Discuss and solve exercises, quick , exam Homework</b>	<b>Theoretical and practical lecture</b>	+ Standard deviation correlation and linear regression for financial and accounting relationships <ul style="list-style-type: none"> <li>- Linear correlation coefficient</li> </ul> Simple partial correlation coefficient correlation	<b>The student understands the lesson</b>	<b>2</b>	<b>Tenth + eleventh</b>
<b>Discussion and solution, quick exam Solution</b>	<b>Theoretical and practical lecture</b>	Pearson coefficient of linear correlation, its importance and + disadvantages Sipperman coefficient of rank correlation	<b>The student understands the lesson</b>	<b>2</b>	<b>twelveth</b>



<b>exercises, homework</b>					
<b>Discussion and ,solution quick exam Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	<b>+ Coupling coefficient compatibility coefficient</b>	<b>The student understand s the lesson</b>	<b>2</b>	<b>thirteenth + fourteent h</b>
<b>Discussion exercises, quick exam Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	<b>Time series and its general + components trend</b>	<b>The student understand s the lesson</b>	<b>2</b>	<b>Fifteenth</b>
<b>47. Course evaluation</b>					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc					
<b>48. Learning and teaching resources</b>					
		- 1	(Required textbooks (methodology, if any		
			(references (sources Main		
			Recommended supporting books and (....references (scientific journals, reports		
			Electronic references, Internet sites		

## Course description form

<b>49. Course Name</b>	
Arabic	
<b>50. Code Course</b>	
<b>51. year /Semester</b>	
academic year 2024-of the 2023 The first semester	
<b>52. description was prepared Date this</b>	
2024/20/2	
<b>53. Available attendance forms .A</b>	
My presence	
<b>54. (Number of study hours (total)/number of units (total (number of units (2 / week hours per ( 2 ) ,study hours ( 30 )</b>	
<b>55. if more than one name ) Name of the course administrator (is mentioned</b>	
Prof. Dr. Asaad Abbas Kazem :Name	
<b>56. objectives Course</b>	
<ul style="list-style-type: none"> <li>• .Knowing the basics of Arabic grammar</li> </ul>	<b>Objectives of the study subject</b>
<b>57. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• .Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .58**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	My presence	Introduction to . linguistic errors	Introduction to . linguistic errors	2	1
	My presence	Rules for writing extended and short . alifs	the rules Knowing for writing extended . and short alifs	2	2
	My presence	. Dhaad and Dhaa	the dha Knowing . and dha	2	4-3
	My presence	.Writing the hamza	to Knowing how . write the hamza	2	5
	My presence	.punctuation marks	Knowing . punctuation marks	2	6
	My presence	.Noun and verb	the noun Knowing .and verb	2	7
	My presence	. Effects	.the effects Knowing	2	8
	My presence	. the number	the number Know	2	9
	My presence	Linguistic errors . applications	Knowledge of linguistic errors . applications	2	11-10
	My presence	.Nun and Tanween	Nun Knowing of .and Tanween	2	12
	My presence	Meanings of the .preposition	the Knowing meanings of the . preposition	2	13
	My presence	The language of administrative .discourse	Knowledge of the language of administrative .discourse	2	14
	My presence	Examples of administrative .correspondence	Knowledge of models of administrative .correspondence	2	15

Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc

**60. Learning and teaching resources**

	(Required textbooks (methodology, if any
<p>1. -Clear dictation / Abdul Majeed Al Kayyal, Dar -Naim / Dahham Al Mutanabbi Library, Baghdad, -Al .th edition6 ,1987</p> <p>2. Lessons in language and grammar / Ismail Hamoud Atwan .and others</p> <p>3. Arabic language for the third a intermediate grade / Fatim Atabi-Nazim Al.</p> <p>4. General Arabic language for specialized departments-non</p> <p>5. Inspired by Arabic literature / Haval Muhammad Amin</p>	(references (sources Main
	Recommended supporting books and (...references (scientific journals, reports
	Electronic references, Internet sites

## Course description form

<b>61. Course Name</b>	
human rights	
<b>62. Code Course</b>	
<b>63. year /Semester</b>	
academic year 2024–The first semester of the 2023	
<b>64. description was prepared Date this</b>	
2024/20/2	
<b>65. Available attendance forms .A</b>	
My presence	
<b>66. (total)/number of units (total) Number of study hours</b>	
(number of units (2 / week study hours, (2) hours per (30)	
<b>67. if more than one name ) Name of the course administrator (is mentioned</b>	
M.M. Sajjad Saadoun is annoying : Name	
<b>68. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Teaching the student the trends and values contained in the human rights and democracy education curriculum</li> <li>• Teaching the student what human rights are</li> <li>• Teaching students about freedoms and their types</li> </ul>	<b>Objectives of the study subject</b>
<b>69. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• .Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .70**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	My presence	Human rights definition and goals	Knowing human rights, their definition and goals	2	1
	My presence	Human rights in divine laws	of human Knowledge rights in heavenly laws	2	2
	My presence	Human rights in contemporary and modern history	of human Knowledge rights in contemporary and modern history	2	3
	My presence	Regional recognition of human rights	Knowledge of regional recognition of human rights	2	4
	My presence	governmental –Non organizations	.NGOs Knowledge of	2	5
	My presence	Human rights in Iraqi constitutions	of human Knowledge rights in Iraqi constitutions	2	6
	My presence	Relations between human rights and public freedoms	the Knowing relationships between human rights and public freedoms	2	7
	My presence	Economic, social and cultural human rights	Knowledge of economic, social and cultural human rights	2	8
	My presence	Modern human rights: the right to development	Knowledge of modern human rights, the right to development	2	9

	My presence	Guarantees of respect and protection of human rights at the national . level	Knowledge of guarantees of respect and protection of human rights at the national .level	2	10
	My presence	Guarantees of respect and protection of human rights at the .international level	Knowledge of guarantees of respect and protection of human rights at the .international level	2	11
	My presence	The general theory of freedoms is the .origin of rights	Knowledge of the general theory of freedoms and the .origin of rights	2	12
	My presence	The legal rule of the .state of law	Knowledge of the legal rule of the .state of law	2	13
	My presence	Regulation of public freedoms by public .authorities	Knowledge of the regulation of public freedoms by public .authorities	2	14
		.equality	Knowledge of .equality	2	15
<b>Course evaluation .71</b>					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc</b>					

<b>72. teaching resources Learning and</b>	
	<b>(Required textbooks (methodology, if any</b>
<b>6. –Human rights (development protection) by Prof. – contents Dr. Riad Aziz Hadi</b>  <b>7. Human rights, democracy and public freedoms / Dr. Maher Sabry Kazem</b>	<b>(Main references (sources</b>
	<b>supporting books and Recommended (...references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>



## Course description form

<b>73.Course Name</b>	
computer applications	
<b>74.Course Code</b>	
<b>75.Semester/year</b>	
2024-2023 / First course	
<b>76.Date this description was prepared</b>	
2024/2/4	
<b>77.Available attendance forms</b>	
My presence	
<b>78.(Number of study hours (total)/number of units (total</b>	
hours, number of units: 2 2	
<b>79.(Name of the course administrator (if more than one name is mentioned</b>	
:tend to n't I do	:the name
<b>80.objectives Course</b>	
<p>1- Teaching the student the components of the calculator, studying the Windows 7 operating system , and learning about the system's commands and windows.</p> <p>2- Teaching the student to write and prepare texts in Word 2010.</p> <p>3- Teaching the student to create tables, manage graphic objects and geometric shapes, and deal with databases in Excel 2010.</p> <p>4- Teaching the student to prepare slides for text and graphic shapes and prepare an interactive presentation of the slides in Power Point 2010 .</p>	<b>Objectives of the study subject</b>
<b>81.Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• The teacher introduces students to the most important main .made software applications-applications of ready</li> <li>• Giving students extracurricular assignments that require them .explanations-to exert skills and self</li> <li>• Interrogating students through discussion sessions by asking thinking questions (how, why, when, where, which) for specific .topics</li> <li>• of brainstorming and feedback in order to Using the method</li> </ul>	<b>The strategy</b>

activate the accumulated experiences of students by linking the subjects taken in the previous academic stages and linking them to the new one.

<b>82. Course structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>the unit or Name of topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
evaluation	My presence	<p>A general - introduction to the basics of the computer and its hardware and software components</p> <p>Software Windows 7 operating system (system operation, desktop ,componentsicon concept changing , desktop arrangement, controlling screen size ,and screen resolution Taskbar and its components, controlling time, date, and sound, exiting the system, shutting down (the computer</p>	<p>on works the calculator and how to deal with a system to operate Windows 7 and work on the system's <i>commands</i> and .windows</p>		t h e  f i r s t
evaluation	My presence	<p>The concept of the - window for any program and identifying its main components, changing the size of windows, moving them, closing and moving ,them between open windows</p> <p>Get to know the -Start menu and its contents</p> <p>Identify the -My Computer icon its , characteristics, and basic information about the computer processor speed, ) processor type, memory size, operating system (and version number</p>	<p>on the works calculator and how to deal with a system to operateWindows 7 and work on the system's commands .and windows</p>	2	the secon d
evaluation	My presence	<p>Folders and files - created, moved, ) cloned, renamed,</p>	<p>on the works calculator and how</p>	2	the third

		<p>deleted, retrieved from emptying the ,the trash (trash)</p> <p>Use the Find - command to select a file or folder</p> <p>The concept of - compressing files or folders and decompressing them</p> <p>Control -Folder Option display options for files and folders</p>	<p>to deal with a system to operate Windows 7 and work on the system's commands .and windows</p>		
evaluation	My presence	<p>Control Panel ( settings [System and security, Network and internet,] [Appearance and personalization, User accounts and family safety,] [Programs(uninstall a program), Hardware and sound])</p>	<p>on the works calculator and how to deal with a system to operate Windows 7 and work on the system's commands .and windows</p>	2	the fourth
evaluation	My presence	<p>Word 2010 program Introduction to the - program, calling the program, getting to know the main interface and its elements ( Command bar ,Ribbons ,Tools , name of the default work file, changing the name, changing the field of view measurement, saving a first new file for the first time)</p> <p>Main text -Word Art insert text, change text, ) rotate text, change font ,sizeFormat bar (</p>	<p>The student works on writing and preparing texts in Word 2010 .</p>	2	Fifth
evaluation	My presence	<p>General settings (flip the page from portrait to landscape, create a frame for the page, show the ruler page , ,numberingHeader &amp; Footer print preview, ,</p>	<p>The student works on writing and preparing texts in Word 2010 .</p>	2	VI

		(printing			
evaluation	My presence	-Text } Direct text -1 writing text, text ) settings, adding symbolsand mathematicalequations ( Text box, keyboard -2 shortcuts{	The student works on writing and preparing texts in Word 2010 .	2	Seven th
evaluation	My presence	Graphics -( basic shapes, pictures, ,cartoonsclip art , illustrative and (statistical charts Tables (drawing a - table, changing the size of a table, inserting a line or column into a table, merging several cells in the table, dividing the cell, in arranging the lines the table in ascending and descending order, deleting lines and (columns	The student works on writing and preparing texts in Word 2010 .	2	VIII
evaluation	My presence	Excel2010 the program, get Run - to know the main interface and bars Create a -table entering values for ) cells, moving between cells, enlarging and reducing cells, merging cells, selecting cells, lines and columns, selecting all pages, moving cells, inserting column, a line or erasing a line or (column Save the file - Modify text formatting - from theHome bar Draw a frame for - Boarders cells and modify the settings for the frame	The student works on creating tables, managing graphic objects and geometric shapes, and dealing with in databases Excel 2010 .	2	Ninth

evaluation	My presence	<p>Change the name of a - page, add a new page, delete a page, move or copy a page, protect a page from modifications, hide the page</p> <p>Change the direction - of titles (make the page (from right to left</p> <p>Create a -series</p> <p>Creating a function - creating a function )</p> <p>-manually, using ready made mathematical, statistical, and logical functions</p>	The student works on creating tables, managing graphic objects and geometric shapes, and dealing with databases in Excel 2010 .	2	The tenth
evaluation	My presence	<p>Print settings- of a cell content, searching for a value , , replacing values replacing sorting, , filtering freeze panes (</p> <p>Dealing with - databases (importing data from the Internet, importing data from databases, importing (data from text files</p>	The student works on creating tables, managing graphic objects and geometric shapes, and dealing with databases in Excel 2010 .	2	eleventh
evaluation	My presence	<p>Object management , images) clip art , .(geometric shapes</p> <p>Shapes adding a text , box, Word effects</p> <p>Word Art , Smart Art , charts</p> <p>Statistical Chart header and , footer</p>	The student works on creating tables, managing graphic objects and geometric shapes, and dealing with databases in Excel 2010 .	2	twelfth
evaluation	My presence	<p>Power Point 2010 program</p> <p>Run the program and - get to know the program interface</p> <p>Prepare -a slide main ) , text word art graphic , shapes, textbox , background (</p>	The student works on preparing slides for text and graphic shapes and preparing an interactive presentation of the slides in Power Point	2	Thirteenth

			2010.		
evaluation	My presence	Move elements on the slide Custom Animation Add ) animation to any element on the slide, add sound to the animation, review the project within the board, review the storyb project on the entire screen, erase the animation, change the animation sequence, (add implicit animation	The student works on preparing slidesfor text and graphic shapes and preparing an interactive presentation of the slides in Power Point 2010.	2	fourteenth
evaluation	presence My	slide -Prepare a multi -project (add a new slide, edit slides, delete (slides Preparing an - interactive presentation forslidesUsing hyperlinks	The student works on preparing slidesfor text and graphic shapes and preparing an interactive presentation of the slides in Power Point 2010.	2	Fifteenth

### 83.Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc

### 84.Learning and teaching resources

Practical application on the computer	(methodology, if any) Required textbooks
	(Main references (sources
	Recommended supporting books and (....references (scientific journals, reports
	Electronic references, Internet sites

## Course description form

85. Course Name	
Financial Accounting	
86. Code Course	
87. year /Semester	
2024–Second course / 2023	
88. description was prepared Date this	
2024/2/5	
89. Available attendance forms .A	
(Physical and electronic (integrated	
90. (Number of study hours (total)/number of units (total	
<b>(number of units (7 / week hours per ( 7 ) study hours ( 105 )</b>	
91. if more than one name is ) Name of the course administrator (mentioned	
. him M.D. Maitham Abbas Khudair, may Allah be pleased with :Name	
92. objectives Course	
<ul style="list-style-type: none"> <li>• <b>Providing students with the basic concepts related to financial accounting .principles</b></li> <li>• <b>Introducing the student to the principles of accounting and how to record accounting entries in the accounting records and transfer e the them to the ledger records and prepar .final accounts and financial statements</b></li> </ul>	Objectives of study subject
93. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>• The teacher introduces students to the most important accounting practices applications of</li> <li>• Giving students extracurricular assignments that require them to .explanations in experimental ways-skills and self exert</li> <li>• Interrogating students through seminars by asking thinking .questions (how, why, when, where, which) to specific topics</li> </ul>	The strategy

- Using the method of brainstorming and feedback in order to experiences of students by linking the activate the accumulated subjects taken in the previous academic stages and linking them .to the new ones

#### 94. Course structure

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	How to calculate and record receivable notes In the records	student The understands the lesson	7	1
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	How to calculate payment notes and record them the records in	The student understands the lesson	7	2
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	How to calculate -and record non current assets	The student understands the lesson	7	3
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	Selling and -replacing non current assets	student The understands the lesson	7	4
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	Calculating extinction	The student understands the lesson	7	5
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	How to calculate expenses	The student understands the lesson	7	6
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	How to calculate revenues	The student understands the lesson	7	7
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	Accounting errors	The student understands the lesson	7	8
and solve Discuss quick , exercises Homework , exam	Theoretical lecture	Addressing and correcting errors accounting and settlement restrictions	The student understands the lesson	7	9



<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Preparing a trial balance	The student understands the lesson	7	10
<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Preparing final accounts	student The understands the lesson	7	11
<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Setting up a trading account	The student understands the lesson	7	12
<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Preparing a profit and loss account	The student understands the lesson	7	13
<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Preparing the income statement	The student understands the lesson	7	14
<b>and solve Discuss quick , exercises Homework , exam</b>	Theoretical lecture	Preparing a statement of financial position	The student understands the lesson	7	15

**Course evaluation .95**

the grade out of 100 according to the tasks assigned to the student, such as daily Distribution of preparation, daily, oral, monthly, written exams, and reports

:The evaluation is done on the basis of

- .1 (First semester exam (20% theoretical
- .2 .account attendance and participation Sunnah works (10%), taking into
- .3 .Final exam (70% n), first round and second round

**Learning and teaching resources .96**

library for additional The institute's .curricula resources	(Required textbooks (methodology, if any
	(Main references (sources
	Recommended supporting books and (...references (scientific journals, reports
	Electronic references, Internet sites

## Course description form

97.	Course Name		
Restrictive processors in government units			
98.	Code Course		
99.	year /Semester		
semester 2023/2024 Second			
100.	description was prepared Date this		
2024			
101.	Available attendance forms .A		
My presence			
102.	(Number of study hours (total)/number of units (total		
(study hours, (6) hours per week / number of units (6 (90)			
103.	if more than one name is ) Name of the course administrator		
(mentioned			
: Amiel -Name: A. M. Degla Mahdi Mahmoud Al			
104.	objectives Course		
<ul style="list-style-type: none"> <li>• Understanding the theoretical framework of .government accounting</li> <li>• Introducing students to the methods of government accounting and theor thought. Knowledge of government accounting in socialist and developin .countries and Iraq</li> <li>• Knowledge of government accountin planning , its foundations , principles .and importance</li> <li>• The student’s knowledge of the organizational organization and structure of government accounting</li> </ul>		<b>Objectives of the study subject</b>	
105.	Teaching and learning strategies		
<ul style="list-style-type: none"> <li>• lecture</li> <li>• Discussion and dialogue</li> <li>• Brainstorming</li> <li>•</li> </ul>		<b>The strategy</b>	

106. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Continuous daily tests and evaluation, in addition to a monthly and final exam	My presence	Financial center accounts and their types	Division of financial center accounts and their types	6	1
	My presence	Personal debit accounts (impressts) and the reasons for using the imprest account	calculating personal Practical exercises for (debtors (salads	6	2
	My presence	government accounting guide	Applications for types of advances and the use of software for advance calculation applications	6	3
	My presence	Instructions and controls of the delegation and travel law	General applications for imprest accounts	6	4
	My presence	Personal credit accounts (trusts) and reasons for using a trust account	Applications for personal accounts payable (trusts) and their classification according to accounting manual the government	6	5
	My presence	Types of deposits	and the use of deposits Applications for type account applications deposit of software for	6	6
	My presence	Applications for calculating deposits	applications for deposit accounts General	6	7
	My presence	Practical exercises for all government accounts	Practical exercises for all government accounts	6	8
	My presence	Transfer to the relevant records	Practical application of migration operation .relevant records and matching records to	6	9
	My presence	Contracting and general contracting conditions	Contracting and general contracting conditions	6	10
	My presence	treatments Constraint for contracting	Constraint treatments for contracting	6	11

My presence	Contracting law controls and ) (conditions	<b>Practical exercises on contracting</b>	6	12
My presence	Applications for and government contracting projects	<b>Practical exercises and restrictive treatment used according to the contracting law</b>	6	13
My presence	Applications and examples for projects and contracting	And the <b>Practical exercises on contracting restrictive treatments used in accordance with the Contracting Law</b>	6	14
My presence	Accountant ethics in government units	<b>.and foundations Concepts , principles</b>	6	15

### 107. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

### 108. Learning and teaching resources

	(Required textbooks (methodology, if any
	(Main references (sources
	Recommended supporting books and references (...scientific journals, reports)
	Electronic references, Internet sites

## Course description form

<b>109. Course Name</b>	
Tax Accounting	
<b>110. Code Course</b>	
<b>111. year /Semester</b>	
2024–semester of the academic year 2023 The second	
<b>112. description was prepared Date this</b>	
2024/20/2	
<b>113. Available attendance forms .A</b>	
My presence	
<b>114. (total)/number of units (total) Number of study hours</b>	
(number of units (6 / week hours per ( 6 ) ,study hours ( 90 )	
<b>115. if more than one name ) Name of the course administrator (is mentioned</b>	
Baqir Mouloud Salman-M.M. Abdel	
<b>116. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Introducing the student to the types of taxes applied in Iraq and the main objectives behind imposing the tax</li> <li>• Giving examples and practical cases of how to estimate the tax on the various segments of taxpayers, taxable ,income and exempt income</li> <li>• Personal and legal exemptions, stages of tax assessment and collection , encouraging students to prepare reports and presenting cases from practical . reality</li> </ul>	<b>Objectives of the study subject</b>
<b>117. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>•.lecture</li> <li>•.Discussion and dialogue</li> <li>•.Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .118**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	Tax concepts, tax. Its elements, objectives, and distinction from tax ,others + tax rules equity, double taxation	The student understands the lesson	<b>6</b>	<b>1</b>
	<b>My presence</b>	Tax avoidance and evasion, basic elements of tax + types of taxes and the tax structure in Iraq	The student understands the lesson	<b>6</b>	<b>2</b>
	<b>My presence</b>	accounting Tax concepts. Its relationship with the law, its relationship with accounting principles , its relationship with other sciences + International Accounting Standard No. 12, Iraqi Accounting Standard No. 13	The student understands the lesson	<b>6</b>	<b>3</b>
	<b>My presence</b>	Income tax, taxable income, concepts of income + concepts of revenue, income, profit, accounting for income tax	The student the understands lesson	<b>6</b>	<b>4</b>
	<b>My presence</b>	Taxable income in Iraqi legislation: -work, capital, non + periodic revenues annual tax, scope of application of the income tax	<b>The student understands the lesson</b>	<b>6</b>	<b>5</b>
	<b>My presence</b>	Annual tax, income tax scope + tax exemptions	The student understands the lesson	<b>6</b>	<b>6</b>
	<b>My presence</b>	Costs (expenses related to costly	The student understands the	<b>6</b>	<b>7</b>

		, economic activity the economic concept of costs, the distinction between expenses and costs, expenses and losses amendments to the + income tax law, losses	lesson		
	<b>My presence</b>	Allowances conditional ) expenses) + tax measure or rate	The student understands the lesson	<b>6</b>	<b>8</b>
	<b>My presence</b>	Estimating taxable income: estimation methods , estimation procedures + tax collection, collection methods , reserve portion, debt amortization , installments	The student understands the lesson	<b>6</b>	<b>9</b>
	<b>My presence</b>	Penalties in the income tax law and its types + real estate Establishment -tax: of the tax, its characteristics, the concept of real estate	The student understands the lesson	<b>6</b>	<b>10</b>
	<b>My presence</b>	The real estate tax base, the scope of the person tax, the responsible for paying the tax and his duties + the real estate tax, types of exemptions , the tax price	The student understands the lesson	<b>6</b>	<b>11</b>
	<b>My presence</b>	Tax collection, penalties and fines, + wills tax : its activity, characteristics, and the base of the wills .tax	The student understands the lesson	<b>6</b>	<b>12</b>
		Tax price and exemptions + tax examination, its concept and scope	The student understands the lesson	<b>6</b>	<b>13</b>



		Tax examination and tax control procedures + tax awareness and tax culture	The student understands the lesson	6	14
		Professional tax ethics	The student understands the lesson	6	15
<b>Course evaluation.119</b>					
to the student, such as Distribution of the grade out of 100 according to the tasks assigned .daily preparation, daily, oral, monthly, written exams, reports, etc					

<b>Learning and teaching resources.120</b>	
	(Required textbooks (methodology, if any
	Recommended supporting books and (...references (scientific journals, reports
	Electronic references, Internet sites

## Course description form

<b>121. Course Name</b>	
<b>Principles of administration</b>	
<b>122. Course Code</b>	
<b>123. Semester/year</b>	
<b>2024 - 2023 / First course</b>	
<b>124. Date this description was prepared</b>	
<b>2024/2/4</b>	
<b>125. Available attendance forms</b>	
<b>My presence</b>	
<b>126. (Number of study hours (total)/number of units (total</b>	
<b>3 : hours, number of units 3</b>	
<b>127. Name of the course administrator (if more than one name is (mentioned</b>	
<b>: tends ,of God M. Muhammad, the Messenger :Name</b>	
<b>128. objectives Course</b>	
<ul style="list-style-type: none"> <li>• <b>Providing students with basic concepts about managing economic units and the basics of management science</b></li> <li>• <b>Enabling the student to absorb the knowledge, skills, and applications of management science in economic units all</b></li> </ul>	<b>Objectives of study subject</b>
<b>129. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• basic The teacher introduces students to the most important principles of management</li> <li>• Giving students extracurricular assignments that require them .experimental ways explanations in-to exert skills and self</li> <li>• Interrogating students through discussion sessions by asking thinking questions (how, why, when, where, which) for specific .topics</li> <li>• Using the method of brainstorming and feedback in order students by linking the subjects activate the accumulated experiences .taken in the previous academic stages and linking them to the new one</li> </ul>	<b>The strategy</b>

<b>130. Course structur</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
Daily, monthly and annual examinations	My presence	Modern schools + preparing administrative job cases	The student understand the lesson	<b>3</b>	<b>1</b>
Daily, monthly annual and examinations	My presence	Preparing applied cases for the facility's functions + economic factors	The student understands the lesson	<b>3</b>	<b>2</b>
Daily, monthly and annual examinations	My presence	Planning + forecasting and its relationship to central planning	The student understands the lesson	<b>3</b>	<b>3</b>
Daily, monthly and annual examinations	My presence	Case studies in decision preparing case + making studies for programmed programmed -and non decisions	The student understands the lesson	<b>3</b>	<b>4</b>
Daily, monthly and annual examinations	My presence	Presentation and discussion of methods + administrative organization	The student understands the lesson	<b>3</b>	<b>5</b>
Daily, monthly and annual examinations	My presence	The foundations used in the organizational structure + committees and supporting factors	The student understands the lesson	<b>3</b>	<b>6</b>
Daily, monthly and annual examinations	My presence	Administrative levels + authority	The student understands the lesson	<b>3</b>	<b>7</b>
Daily, monthly and annual examinations	My presence	The relationship between responsibility and authority + communication	The student understands the lesson	<b>3</b>	<b>8</b>
Daily, monthly and annual examinations	My presence	Centralization and decentralization + motivation	student The understands the lesson	<b>3</b>	<b>9</b>
Daily, monthly annual and examinations	My presence	Needs and incentives + administrative organization	The student understands the lesson	<b>3</b>	<b>10</b>
Daily, monthly and annual examinations	My presence	Control steps + control methods	The student understands the lesson	<b>3</b>	<b>11</b>
Daily, monthly and annual examinations	My presence	Production plans + their relationship to other functions	The student understands the lesson	<b>3</b>	<b>12</b>
Daily, monthly and annual examinations	My presence	Components of marketing plans + annual	The student understands the	<b>3</b>	<b>13</b>

		financial plans	lesson		
Daily, monthly and annual examinations	My presence	Components of the plan + individuals presentation of applied cases	The student understands the lesson	3	14
Daily, monthly and annual examinations	My presence	Presentation of models on Iraqi administration + centralization and decentralization	The student understands the lesson	3	15

### 131. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc

### 132. Learning and teaching resources

<b>Practical application on the computer</b>	<b>(methodology, if any) Required textbooks</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and (...references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>

## Course Description Form

133. Course Name :	
English Language	
134. Course Code :	
135. Semester/ Year :	
2nd Semester 2023-2024	
136. Description Preparation Date:	
5/2/2024	
137. Available Attendance Forms :	
Blended	
138. Number of Credit Hours (Total) / Number of Units (Total)	
30 Hours (2 hours per week )	
139. Course administrator's name ( mention all, if more than one name)	
Name: There Qasim Mazhe	
Email:	
140. Course Objectives	
<b>Course Object</b>	Improving students' skills in English language, developing their reading, writing and listening abilities, and enabling them to write scientific reports in English language.
141. Teaching and learning strategies	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Use the presentation method.</li> <li>• Draw illustrative diagrams.</li> <li>• The method of brainstorming.</li> </ul>

## Course description form

142. Name Course	
Bank accounting	
143. Code Course	
144. semester/ year Second	
The first semester of the academic year 2023/2024	
145. description was prepared Date this	
2024/7/2	
146. Available attendance forms .A	
My presence	
147. (Number of study hours (total)/number of units (total	
(study hours, (5) hours per week / number of units (5 (75)	
148. if more than one name is ) Name of the course administrator	
(mentioned	
:Ami - Name: M. Iyad Hadi Abdel Bari Al	
149. objectives Course	
<ul style="list-style-type: none"> <li>• <b>intellectual methods</b> Introducing students to the Knowledge of * and theories of specialized accounting specialized accounting in socialist and developing countries and Iraq</li> <li>• <b>Knowledge of specialized accounting planning, its foundations, principles and importance</b></li> <li>• <b>knowledge of the organization and The student's organizational structure of specialized accounting</b></li> </ul>	<b>Objectives of the stu subject</b>
150. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>• <b>lecture</b></li> <li>• <b>Discussion and dialogue</b></li> <li>• <b>Brainstorming</b></li> <li>• <b>Use presentation and presentation method</b></li> <li>• <b>Drawing illustrative diagrams</b></li> </ul>	<b>The strategy</b>

151. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Exams Daily And monthly And its finality And reports the operation And posts Daily	My presence	Banks and banks	The student understand the lesson	5	1
	My presence	Deposit and withdraw cash	The student understands the lesson	5	2
	My presence	Overdrafts	The student understand the lesson	5	3
	My presence	Fixed deposits section and how interest calculated	The student understand the lesson	5	4
	My presence	Savings deposits section	The student understand the lesson	5	5
	My presence	The customer who own payment or delays it	The student understand the lesson	5	6
	My presence	Bill discount operation the benefit of the customer	The student understand the lesson	5	7
	My presence	Internal Trans Department	The student understand the lesson	5	8
	My presence	Now applied	The student understand the lesson	5	9
		Internal transfers section . purchased and	The student understand the lesson	5	10
		Applied cases	The student understand the lesson	5	11
		Payment of the bill exchange	The student understand the lesson	5	12
		Applied cases	The student understand the lesson	5	13
		sold Bought and	The student understand the lesson	5	14
		External transfer section buying and selling major currencies transferring to and from abroad	The student understand the lesson	5	15
152. Course evaluation					
as daily Distribution of the grade out of 100 according to the tasks assigned to the student, such .preparation, daily, oral, monthly, written exams, reports, etc					
153. Learning and teaching resources					

	Required textbooks (methodology, (any
	(Main references (sources
	Recommended supporting books and references (scientific (...reports ,journals
	Electronic references, Internet sites



## Course Description Form

154. Course Name	
Intermediate Accounting/1	
155. Code Course	
156. second year /Semester	
2024–2023 academic year the of semester first	
157. description was prepared Date this	
2–5–2024	
158. Available attendance forms .A	
My presence	
159. (Number of study hours (total)/number of units (total	
(number of units (4 - week hours per (4) , week hours per (60)	
160. one name is if more than) Name of the course administrator	
(mentioned	
: Amiel -Name: M.D. Raja Ali Abdel	
161. objectives Course	
<ul style="list-style-type: none"> <li>● <b>Introducing students to the intellectual methods and theories of financial accounting</b></li> <li>● <b>Knowledge of financial accounting in socialist and .developing countries and Iraq</b></li> <li>● <b>Knowledge of financial accounting planning, its . foundations , principles and importance</b></li> <li>● <b>The student's knowledge of the organization and organizational structure of financial accounting</b></li> </ul>	<b>Objectives of the study subject</b>
162. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>● lecture</li> <li>● Discussion and dialogue</li> <li>● Brainstorming</li> </ul>	<b>The strat</b>

## 163. Course structure

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	<b>Final accounts/financial statements</b>	The student understands the lesson	<b>4</b>	<b>1</b>
	<b>My presence</b>	<b>Final accounts in commercial establishments /profit and loss accounts</b>	The student understands the lesson	<b>4</b>	<b>2</b>
	<b>My presence</b>	<b>Final accounts in commercial establishments profit and loss / accounts</b>	The student understands the lesson	<b>4</b>	<b>3</b>
	<b>My presence</b>	<b>Income statement in establishments Commercial</b>	The student understands the lesson	<b>4</b>	<b>4</b>
	<b>My presence</b>	<b>Final accounts in industrial facilities operating account/</b>	The student understands the lesson	<b>4</b>	<b>5</b>
	<b>My presence</b>	<b>Final accounts in industrial facilities operating account/</b>	The student understands the lesson	<b>4</b>	<b>6</b>
	<b>My presence</b>	<b>The profit and loss account</b>	The student understands the lesson	<b>4</b>	<b>7</b>
	<b>My presence</b>	<b>The profit and loss account</b>	The student understands the lesson	<b>4</b>	<b>8</b>
	<b>My presence</b>	<b>Statement of financial position</b>	The student understands the lesson	<b>4</b>	<b>9</b>
	<b>My presence</b>	<b>Statement of Cash Flows</b>	The student understands the lesson	<b>4</b>	<b>10</b>
	<b>My presence</b>	<b>Statement of retained earnings</b>	The student understands the lesson	<b>4</b>	<b>11</b>
	<b>My presence</b>	<b>worksheet</b>	The student understands the lesson	<b>4</b>	<b>12</b>
	<b>My</b>	<b>Debtors and accounts receivable</b>	The student understands the	<b>4</b>	<b>13</b>

	<b>presence</b>		lesson		
	<b>My presence</b>	<b>Debtors and accounts receivable</b>	The student understands the lesson	<b>4</b>	<b>14</b>
	<b>My presence</b>		student The understands the lesson	<b>4</b>	<b>15</b>

164. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

165. resources Learning and teaching

	Required textbooks (methodology (if
	(Main references (sour
	Recommended supporting books and references (...scientific journals, reports)
	Electronic references, Intern sites

**description form Course**

<b>Course Name</b>	<b>.166</b>
<b>Unified accounting system/1</b>	
<b>Code Course</b>	<b>.167</b>
<b>second year /Semester</b>	<b>.168</b>
<b>First course 2024</b>	
<b>description was prepared Date this</b>	<b>.169</b>
	<b>2024/2/4</b>
<b>Available attendance forms .A</b>	<b>.170</b>
	<b>My presence</b>
<b>(total) Number of study hours (total)/number of units</b>	<b>.171</b>
	<b>hours / 5 units 5</b>
<b>if more than one name is ) Name of the course administrator</b>	<b>.172</b>
	<b>(mentioned</b>
<b>: Amiel -Haider Bassem Karim Al .Name: M. M</b>	
<b>objectives Course</b>	<b>.173</b>
<p><b>Introducing students to the methods and intellectual theories of the unified accounting system</b></p> <p><b>Knowledge of the unified accounting system in socialist and developing countries and Iraq</b></p> <p><b>Knowledge of planning for the unified accounting system, its foundations, principles and importance of the organization and The student's knowledge of the organizational structure of the unified accounting system.</b></p>	<p><b>Objectives of the study subject</b></p> <ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> <li>•</li> </ul>
<b>Teaching and learning strategies</b>	<b>.174</b>
<ul style="list-style-type: none"> <li><b>lecture</b></li> <li><b>Discussion and dialogue</b></li> <li><b>Brainstorming</b></li> </ul>	<p><b>The strategy</b></p>

175. Course structure					
Evaluation method	Learning method	the unit or Name of topic	Required learning outcomes	hours	the week
Discussion, quick quiz	Theoretical and practical lecture	fixed assets	The student understands the lesson	5	the first
Discussion, quick quiz Solution exercises, homework	Theoretical and practical lecture	Purchasing from the foreign market	The student understands the lesson	5	the second
Discussion exercises, quick exam Solution exercises, homework	Theoretical and practical lecture	Contracting	The student understands the lesson	5	the third
Discussion exercises, quick exam Solution exercises, homework	Theoretical and practical lecture	Subcontractor	The student understands the lesson	5	the fourth
Discuss and solve exercises, quick exam homework	Theoretical and practical lecture	Donations and gifts	The student understands the lesson	5	Fifth
Discussion, quick quiz Solution exercises, homework	Theoretical and practical lecture	house -In manufacturing	The student understands the lesson	5	+ Sixth seventh
Discuss and solve exercises, quick exam Homework ,	Theoretical and practical lecture	Creating assets	The student the understands lesson	5	Eighth + ninth

<b>Discuss and solve ,exercises , quick exam Homework</b>	<b>Theoretical and practical lecture</b>	Revenue expenditures	<b>The student understands the lesson</b>	<b>5</b>	<b>Tenth + eleventh</b>
<b>Discussion and solution, quick exam Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	Write off assets	<b>The student understands the lesson</b>	<b>5</b>	<b>twelveth</b>
<b>Discussion and solution, quick exam Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	inventory Supplies	<b>The student understands the lesson</b>	<b>5</b>	<b>thirteenth + fourteenth</b>
<b>Discussion exercises, quick exam Solution exercises, homework</b>	<b>Theoretical and practical lecture</b>	Purchase stock supplies	<b>The student understands the lesson</b>	<b>5</b>	<b>Fifteenth</b>
Course evaluation .176					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc					
resources Learning and teaching .177					
			(Required textbooks (methodology, if any		
			(Main references (sources		
			Recommended supporting books and references (...scientific journals, reports)		
			Electronic references, Internet sites		

## Course description form

<b>178. Course Name</b>	
<b>Cost accounting basics</b>	
<b>179. Code Course</b>	
<b>180. year /Semester</b>	
<b>2024–semester of the academic year 2023 The first</b>	
<b>181. description was prepared Date this</b>	
<b>2024/2/5</b>	
<b>182. Available attendance forms .A</b>	
<b>My presence</b>	
<b>183. (units (total Number of study hours (total)/number of</b>	
<b>(number of units (5 / week hours per ( 5 ) ,study hours ( 60 )</b>	
<b>184. if more than one name ) Name of the course administrator</b>	
<b>(is mentioned</b>	
<b>: contact ,Prof. Abbas Hashem Muhalhal :Nameali_hussein@mtu.edu.iq</b>	
<b>185. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Introducing students to the methods and intellectual theories of cost accounting</li> <li>• Knowledge of cost accounting in socialist and developing countries and Iraq</li> <li>• Knowledge of cost accounting planning, its ncefoundations, principles and importa</li> <li>• The student’s knowledge of the organization and organizational structure of cost .accounting</li> </ul>	<b>of the study Objectives subject</b>
<b>186. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• .Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .187**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	<b>Cost accounting introduction</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>1</b>
	<b>My presence</b>	<b>Classification of costs</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>2</b>
	<b>My presence</b>	<b>Cost + Cost centers elements</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>3</b>
	<b>My presence</b>	<b>Control of materials</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>4</b>
	<b>My presence</b>	<b>Material storage procedures</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>5</b>
	<b>My presence</b>	<b>Weighted average FIFO + method method</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>6</b>
	<b>My presence</b>	<b>Storage limits</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>7</b>
	<b>My presence</b>	<b>Wage control</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>8</b>
	<b>My presence</b>	<b>Incentives</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>9</b>
	<b>My presence</b>	<b>Wage problems</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>10</b>
	<b>My presence</b>	<b>Expense control</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>11</b>
	<b>My presence</b>	<b>Method of distribution to centers</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>12</b>
	<b>My presence</b>	<b>Total distribution method + direct distribution method</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>13</b>
	<b>My presence</b>	<b>Descending distribution method reciprocal + distribution method</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>14</b>



	<b>My presence</b>	<b>Download rates + marketing costs</b>	<b>The student understands the lesson</b>	<b>5</b>	<b>15</b>
<b>Course evaluation.188</b>					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc</b>					

<b>teaching resources Learning and.189</b>	
	<b>(Required textbooks (methodology, if any</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and (....references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>

## Course description form

<b>190. Course Name</b>	
<b>Principles and principles of auditing</b>	
<b>191. Code Course</b>	
<b>192. year /Semester</b>	
<b>2024–semester of the academic year 2023 The second</b>	
<b>193. description was prepared Date this</b>	
<b>2024/20/2</b>	
<b>194. Available attendance forms .A</b>	
<b>My presence</b>	
<b>195. (total)/number of units (total) Number of study hours</b>	
<b>(number of units (3 / week hours per ( 3 ) ,study hours ( 45 )</b>	
<b>196. if more than one name ) Name of the course administrator (is mentioned</b>	
<b>Name: Falah Thamer</b>	
<b>197. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Providing students with the basic and concepts related to the principles .principles of auditing</li> <li>• Giving the student an idea about the international standards related to the auditing profession and how to express a professional opinion on the ements issued by the financial stat units in accordance with these .standards</li> </ul>	<b>Objectives of the study subject</b>
<b>198. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• .Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .199**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
Daily, monthly and annual examinations	My presence	Audit entrance	<b>The student understands the lesson</b>	<b>3</b>	<b>1</b>
	My presence	Objectives and types of auditing	<b>The student understands the lesson</b>	<b>3</b>	<b>2</b>
	My presence	Description of the auditor	<b>The student the understands lesson</b>	<b>3</b>	<b>3</b>
	My presence	Rights and duties of the auditor	<b>The student understands the lesson</b>	<b>3</b>	<b>4</b>
	My presence	Mistakes and cheating	<b>The student understands the lesson</b>	<b>3</b>	<b>5</b>
	My presence	role of the The auditor in correcting errors	<b>The student understands the lesson</b>	<b>3</b>	<b>6</b>
	My presence	internal audit	<b>The student understands the lesson</b>	<b>3</b>	<b>7</b>
	My presence	internal audit	<b>The student understands the lesson</b>	<b>3</b>	<b>8</b>
	presence My	Internal audit reports	<b>The student understands the lesson</b>	<b>3</b>	<b>9</b>
	My presence	Internal audit reports	<b>The student understands the lesson</b>	<b>3</b>	<b>10</b>
	My presence	Requirements and conditions for the auditor's report	<b>The student understands the lesson</b>	<b>3</b>	<b>11</b>
	My presence	Requirements and conditions for the auditor's report	<b>The student understands the lesson</b>	<b>3</b>	<b>12</b>
	My presence	An introductory introduction to International Standards on Auditing / Introductory matters -from Standards 100 and Standards of 199	<b>The student understands the lesson</b>	<b>3</b>	<b>13</b>

		Responsibilities from 299 - 200			
	My presence	Auditing Standard -Computer 1009 Assisted Auditing Methods	<b>The student understands the lesson</b>	<b>3</b>	<b>14</b>
	My presence	Internal audit evidence and Iraqi audit evidence	<b>The student understands the lesson</b>	<b>3</b>	<b>15</b>
<b>Course evaluation.200</b>					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc</b>					

<b>Learning and teaching resources.201</b>	
	<b>(Required textbooks (methodology, if any</b>
<b>.8</b>	<b>(references (sources Main</b>
	<b>Recommended supporting books and</b> <b>(....references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>

## Course Description Form

202. Course Name	
Accounting for private companies	
203. Code Course	
204. year /Semester	
2024–First semester/2023	
205. description was prepared Date this	
2024/2/5	
206. Available attendance forms .A	
(Physical and electronic (integrated	
207. (Number of study hours (total)/number of units (total	
<b>(number of units (5 / week hours per ( 5 ) ,study hours ( 75 )</b>	
208. if more than one name is ) Name of the course administrator (mentioned	
:Amiel - Name: M. Fatima Asaad Tayeb Alfm.alkobaisi@gmail.co	
209. objectives Course	
<ul style="list-style-type: none"> <li>• <b>intellectual theories of</b> Introducing students to the methods and .corporate accounting</li> <li>• <b>Knowledge of corporate accounting in socialist and developing</b> . countries and Iraq</li> <li>• <b>Knowledge of corporate accounting planning, its foundations,</b> . principles and importance</li> <li>• <b>organization and organizational</b> The student’s knowledge of the .structure of corporate accounting</li> </ul>	<b>Objectives of</b> <b>study subject</b>
210. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>• <b>.lecture</b></li> <li>• <b>.Discussion and dialogue</b></li> <li>• <b>Brainstorming</b></li> </ul>	<b>The strategy</b>

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
and solve Discuss quick , exercises Homework , exam	My presence	The concept of companies, their types and characteristics	The student understands the lesson	5	1
and solve Discuss quick , exercises Homework , exam	My presence	Accounting treatments for capital formation in joint liability companies	The student understands the lesson	5	2
and solve Discuss quick , exercises Homework , exam	My presence	Current accounts of partners and related operations	The student understands the lesson	5	3
and solve Discuss quick , exercises Homework , exam	My presence	Partner loan and interest	The student understands the lesson	5	4
and solve Discuss quick , exercises Homework , exam	My presence	Financial statements and distribution of profits and losses among partners	The student understands the lesson	5	5
and solve Discuss quick , exercises Homework , exam	My presence	Distributing profits and losses equally	The student understands the lesson	5	6
and solve Discuss quick , exercises Homework , exam	My presence	Distribution of capital ratios	student The understands the lesson	5	7
and solve Discuss quick , exercises Homework , exam	My presence	Granting partners salaries or bonuses and distributing the balance according to agreement	The student understands the lesson	5	8
and solve Discuss quick , exercises Homework , exam	My presence	Increasing capital in venture -joint joining a -companies partner through purchase	The student understands the lesson	5	9
and solve Discuss quick , exercises Homework , exam	My presence	Increasing capital in venture -joint joining -companies an investment partner	The student understands the lesson	5	10
and solve Discuss quick , exercises Homework , exam	My presence	Reducing capital in joint liability -companies withdrawal of a partner	The student understands the lesson	5	11

Course evaluation .212

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, and reports  
 :the basis of The evaluation is done on  
 (First semester exam (20% theoretical .4  
 .Sunnah works (10%), taking into account attendance and participation .5

and solve Discuss quick , exercises Homework , exam	My presence	Liquidation of joint liability companies (quick liquidation)	The student understands the lesson	5	12
and solve Discuss quick , exercises Homework , exam	My presence	Liquidation of joint liability companies (gradual liquidation)	The student understands the lesson	5	13
and solve Discuss quick , exercises Homework , exam	My presence	Increasing capital in venture-joint joining -companies an investment partner	The student understands the lesson	5	14
and solve Discuss quick , exercises Homework , exam	My presence	Increasing capital in venture -joint joining -companies an investment partner	The student understands the lesson	5	15

.Final exam (70% n), first round and second round .6

Learning and teaching resources .213

library for additional The institute's  
.curricula resources

(Required textbooks (methodology, if any

(Main references (sources

Recommended supporting books and  
(...references (scientific journals, reports

Electronic references, Internet sites



## Course description form

<b>214. Course Name</b>	
computer applications	
<b>215. Code Course</b>	
<b>216. year /Semester</b>	
2024–semester of the academic year 2023 The second	
<b>217. description was prepared Date this</b>	
2024/20/2	
<b>218. Available attendance forms .A</b>	
My presence	
<b>219. (units (total Number of study hours (total)/number of (number of units (2 / week hours per ( 2 ) ,study hours ( 30 )</b>	
<b>220. if more than one name ) Name of the course administrator (is mentioned</b>	
<b>221. objectives Course</b>	
<ul style="list-style-type: none"> <li>• Providing students with skills in computer applications</li> <li>• The student must be able to use the the student must be able to open , Internet the student must and , computer software be able to design simple programs within .his specialty</li> </ul>	<b>Objectives of the study subject</b>
<b>222. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• .lecture</li> <li>• .Discussion and dialogue</li> <li>• .Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .223**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>monthly exams Daily and</b>	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>1</b>
	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>2</b>
	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>3</b>
	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>4</b>
	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>5</b>
	<b>My presence</b>	-Internet and e mail	The student understands the lesson	<b>2</b>	<b>6</b>
	<b>My presence</b>	Presentations	The student understands the lesson	<b>2</b>	<b>7</b>
	<b>presence My</b>	Presentations	The student understands the lesson	<b>2</b>	<b>8</b>
	<b>My presence</b>	Presentations	The student understands the lesson	<b>2</b>	<b>9</b>
	<b>My presence</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>10</b>
	<b>My presence</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>11</b>
	<b>presence My</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>12</b>
	<b>My presence</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>13</b>

	<b>My presence</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>14</b>
	<b>My presence</b>	L Alexi	The student understands the lesson	<b>2</b>	<b>15</b>
<b>Course evaluation.224</b>					
according to the tasks assigned to the student, such as Distribution of the grade out of 100 .daily preparation, daily, oral, monthly, written exams, reports, etc					

<b>Learning and teaching resources.225</b>	
	(Required textbooks (methodology, if any
	Recommended supporting books and (...scientific journals, reports) references
	Electronic references, Internet sites

## Course Description Form

226. Course Name :	
English Language	
227. Course Code :	
228. Semester/ Year :	
2nd Semester 2023–2024	
229. Description Preparation Date:	
5/2/2024	
230. Available Attendance Forms :	
Blended	
231. Number of Credit Hours (Total) / Number of Units (Total)	
30 Hours (2 hours per week )	
232. Course administrator's name ( mention all, if more than one name)	
Name: There Qasim Mazhe	
Email:	
233. Course Objectives	
<b>Course Object</b>	Improving students' skills in English language, developing their reading, writing and listening abilities, and enabling them to write scientific reports in English language.
234. Teaching and learning strategies	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Use the presentation method.</li> <li>• Draw illustrative diagrams.</li> <li>• The method of brainstorming.</li> </ul>

Course Structure .235

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Tenses. Questions. Jobs. Writing an informal letter	Tenses. Questions. Jobs. Writing an informal letter	Theory	Monthly and final exams.
2	2	Present tense, have/have got	Present tense, have/have got	Theory	
3	2	Things in the house. Writing-linking words	Things in the house. Writing-linking words	Theory	
4	2	Past tense. Past continuous, have + noun, writing a story 1	Past tense. Past continuous, have + noun, writing a story 1	Theory	
5	2	Count and uncount nouns. Expressions of quantity. Articles, plural nouns, clothes. Writing-forms	Count and uncount nouns. Expressions of quantity. Articles, plural nouns, clothes. Writing-forms	Theory	
6	2	Verb patterns. Future forms. Words that go together. Writing a postcard	Verb patterns. Future forms. Words that go together. Writing a postcard	Theory	
7	2	What.... Like?. Comparatives and superlatives. Adjectives. Writing- describing a place	What.... Like?. Comparatives and superlatives. Adjectives. Writing- describing a place	Theory	
8	2	Present perfect. Men and women. Writing a biography	Present perfect. Men and women. Writing a biography	Theory	
9	2	Have (got) to, should and most. Job descriptions. Writing a formal letter 1	Have (got) to, should and most. Job descriptions. Writing a formal letter 1	Theory	
10	2	Conditional clauses. Time clauses. Preposition + word. Writing-discussing ideas	Conditional clauses. Time clauses. Preposition + word. Writing-discussing ideas	Theory	
11	2	Verb patterns, used to. Infinitive. Rhymes. Writing-formal and informal letters 1	Verb patterns, used to. Infinitive. Rhymes. Writing-formal and informal letters 1	Theory	
12	2	The passive. Words with more than one meaning. Writing a review	The passive. Words with more than one meaning. Writing a review	Theory	
13	2	Second conditional, might, phrasal verbs. Writing a story 2	Second conditional, might, phrasal verbs. Writing a story 2	Theory	
14	2	Present perfect Simple & continuous. Words that sound the same. Expressions in letter writing	Present perfect Simple & continuous. Words that sound the same. Expressions in letter writing	Theory	
15	2	Past perfect. Reported statements.	Past perfect. Reported statements.	Theory	

Course Evaluation .236

Distributing the score out of 100 according to the tasks assigned to the student such as

daily preparation, daily Oral, monthly, or written exams, reports....etc .

Learning and Teaching Resources .237

Required textbooks ( curricular books , if any)

Main references (sources)

**New headway Plus, Pre-Intermediate  
Student's book by John & Liz Soars  
Press. Oxford  
New headway Plus, Pre-Intermediate  
Workbook by John & Liz Soars Press.  
Oxford.**

Recommended books and references  
(scientific journals, reports...)

Electronic References, Websites

## Course description form

238.	Course Name	
<b>accounting and insurance Oil</b>		
239.	Code Course	
240.	year /Semester	
<b>2024–The second semester of the academic year 2023</b>		
241.	description was prepared Date this	
<b>2024/2/8</b>		
242.	Available attendance forms .A	
<b>My presence</b>		
243.	(Number of study hours (total)/number of units (total	
<b>(study hours, (5) hours per week, number of units (5 (75)</b>		
244.	if more than one name is ) Name of the course administrator (mentioned	
Name: M. Iyad Hadi Abdel Bari		
245.	objectives Course	
<ul style="list-style-type: none"> <li>• <b>methods Introducing students to the intellect .and theories of specialized accounting</b></li> <li>• <b>Knowledge of specialized accounting in socia and , and developing countries and Iraq knowledge of planning for specialized accounting, its foundations, principles, and . importance</b></li> <li>• <b>e of the organization The student’s knowledg and organizational structure of specialized accounting</b></li> </ul>	<b>Objectives of the study subject</b>	

246. Teaching and learning strategies					
<ul style="list-style-type: none"> <li>• <b>lecture</b></li> <li>• <b>Discussion and dialogue</b></li> <li>• <b>Brainstorming</b></li> </ul>					The strategies
247. Course structure					
Evaluation method	Learning method	Name of the unit topic	Required learning outcomes	hours	the week
Monthly and final exam	My presence	Buying and selling major currencies, transferring to and from abroad	The student understands the lesson	5	1
	My presence	Traveler's checks, travelers' letters credit	The student understands the lesson	5	2
	My presence	Applied cases on accounting	The student understands the lesson	5	3
	My presence	Common product costs in the oil industry	The student understands the lesson	5	4
	My presence	Methods of recording exploration expenses	The student understands the lesson	5	5
	My presence	Extinguishing unprepared contracts	The student understands the lesson	5	6
	My presence	Closing accounts for unprepared contracts	The student understands the lesson	5	7
	My presence	Running out productive wells	The student understands the lesson	5	8
	My presence	Constraint adjustments	The student understands the lesson	5	9
	My presence	Preparing firm accounts in accounting	The student understands the lesson	5	10
	My presence	Applied cases	The student understands the lesson	5	11



		<b>special accounti operations</b>	the lesson		
	My presence	<b>Practical cases of lo granting processes</b>	The student understand the lesson	5	12
	My presence	<b>Accounting operatio for reinsurance</b>	The student understand the lesson	5	13
	My presence	<b>Incoming and outgoi liquidations</b>	The student understand the lesson	5	14
	My presence	<b>Incoming and outgoi liquidations</b>	The student understand the lesson	5	15

248. Course evaluation

of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, Distribution of the grade out  
.written exams, reports, etc

249. Learning and teaching resources

	(Required textbooks (methodology, if any
Read i	(Main references (sources
	Recommended supporting books and references (....scientific journals, reports)
	Electronic references, Internet sites

## Course description form

250. Course Name	
Intermediate Accounting/2	
251. Code Course	
252. year /Semester	
2024–first semester of the academic year 2023 The	
253. description was prepared Date this	
2024/2/6	
254. Available attendance forms .A	
My presence	
255. (Number of study hours (total)/number of units (total	
practical hours (hours of study, 4 hours per week (1) theoretical hour (3 60 (Number of units (4	
256. if more than one name is ) Name of the course administrator (mentioned	
: Amiel -Name: M.D. Raja Ali Abdel	
257. objectives Course	
<ul style="list-style-type: none"> <li>● <b>Introducing students to the intellectual methods theories of financial accounting and</b></li> <li>● <b>Knowledge of financial accounting in socialist and developing countries and Iraq</b></li> <li>● <b>Knowledge of financial accounting planning, its . principles and importance , foundations</b></li> <li>● <b>The student’s knowledge of the organization and .organizational structure of financial accounting</b></li> </ul>	<b>Objectives of study subject</b>
258. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>● . lecture</li> <li>● .Discussion and dialogue</li> <li>● . Brainstorming</li> </ul>	<b>The strategy</b>

259. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
<b>Monthly and final exams</b>	My presence	Cash and bank statement	The student understands the lesson	4	1
	My presence	Inventory calendar	The student understands the lesson	4	2
	My presence	disposal of Acquisition and fixed assets	The student understands the lesson	4	3
	My presence	Depreciation of fixed assets	The student understands the lesson	4	4
	My presence	Intangible assets	The student understands the lesson	4	5
	My presence	Investments types, condition	The student understands the lesson	4	6
	My presence	Shares, buying them, selling them, free shares	The student understands the lesson	4	7
	My presence	Bonds, bought and sold between periods paying interest at a premium	The student understands the lesson	4	8
	My presence	Buying and selling bonds before interest periods at a discount	The student understands the lesson	4	9
<b>Monthly and final exams</b>	My presence	+ Bond gains and losses Department and branch accounts	The student understands the lesson	4	10

	My presence	Transfer between Distribution of +department expenses between departments, required accounting records	The student understands the lesson	4	11
	My presence	Cash and bank statement	The student understands the lesson	4	12
	My presence	Inventory calendar	The student understands the lesson	4	13
	My presence	Acquisition and disposal of fixed assets	The student understands the lesson	4	14
	My presence	Depreciation of fixed assets	The student understands the lesson	4	15
260. Course evaluation					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such .as daily preparation, daily, oral, monthly, written exams, reports, etc</b>					
261. Learning and teaching resources					
			<b>(Required textbooks (methodology, if any</b>		
			<b>(references (sources Main</b>		
			<b>Recommended supporting books and references (scientific journals, (...reports</b>		
1)www. Geomatics.Com 2)www. Surveying.Com			<b>Electronic references, Internet sites</b>		

## Course description form

<b>262.</b>	<b>Course Name</b>	
	system/2 One accounting	
<b>263.</b>	<b>Code Course</b>	
<b>264.</b>	<b>year /Semester</b>	
	First semester 2023/2024	
<b>265.</b>	<b>description was prepared Date this</b>	
	2024	
<b>266.</b>	<b>Available attendance forms .A</b>	
	My presence	
<b>267.</b>	<b>(Number of study hours (total)/number of units (total</b>	
	(5) hours, (5) hours per week. Number of units (75)	
<b>268.</b>	<b>if more than one ) Name of the course administrator</b>	
	<b>(name is mentioned</b>	
	: Amil -M.M. Haider Bassem Karim Al : Name	
	<b>269. objectives Course</b>	
	<ul style="list-style-type: none"> <li>• Introducing students to the methods and intellectual . accounting system theories of the unified</li> <li>• Knowledge of the unified accounting system in . socialist and developing countries and Iraq</li> <li>• Knowledge of planning for the unified accounting . system, its foundations, principles and importance</li> <li>• organization and The student's knowledge of the organizational structure of the unified accounting system</li> </ul>	<b>Objectives of the study subject</b>
<b>270.</b>	<b>Teaching and learning strategies</b>	
	<ul style="list-style-type: none"> <li>• lecture</li> <li>• Discussion and dialogue</li> <li>• Brainstormin</li> </ul>	<b>The strate</b>

<b>271. Course structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Learning Outcomes Required</b>	<b>hours</b>	<b>the week</b>
tests , exams , and a final exam	My presence	<b>Loans received</b>	The student understand the lesson	5	<b>1</b>
	My presence	<b>Investments</b>	The student understand the lesson	5	<b>2</b>
	My presence	<b>processing Investment</b>	The student understand the lesson	5	<b>3</b>
	My presence	<b>Miscellaneous accounts receivable</b>	The student understand the lesson	5	<b>4</b>
	My presence	<b>deserved payments</b>	The student understand the lesson	5	<b>5</b>
	My presence	<b>Compensation requests</b>	The student understand the lesson	5	<b>6</b>
	My presence	<b>predecessor</b>	The student understand the lesson	5	<b>7</b>
	My presence	<b>Capital and reserves</b>	The student understand the lesson	5	<b>8</b>
	My presence	<b>Extinction allowance</b>	The student understand the lesson	5	<b>9</b>
	My presence	<b>Salaries and wages</b>	The student understand the lesson	5	<b>10</b>
	My presence	<b>Pending salaries</b>	The student understand the lesson	5	<b>11</b>
	My presence	<b>Complete production inventory</b>	The student understand the lesson	5	<b>12</b>

My presence	<b>Final Accounts</b>	The student understand the lesson	5	<b>13</b>
My presence	<b>Balance sheet</b>	The student understand the lesson	5	<b>14</b>
My presence	<b>Balance sheet</b>	The student understand the lesson	5	<b>15</b>

### 272.Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

### 273.Learning and teaching resources

	<b>Required prescribed books (methodology if any)</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and references scientific journals, ) (...reports</b>
	<b>Electronic references, Interr sites</b>

## course description form

274. Course Name	
<b>Lists of costs and production systems</b>	
275. Code Course	
276. year /Semester	
2024–First course 2023	
277. description was prepared Date this	
2024/5/2	
278. forms Available attendance .A	
My presence	
279. (Number of study hours (total)/number of units (total	
practical hours 45 - study hours, 30 theoretical hours 75	
280. if more than one name is ) Name of the course administrator (mentioned	
: Amil -Name: Prof. Dr. Abbas Hashem Muhalhal Al	
281. objectives Course	
<p>Introducing students to the methods and .intellectual theories of cost accounting</p> <p><b>Knowledge of cost accounting in socialist .and developing countries and Iraq</b></p> <p><b>of planning for cost Knowledge</b></p> <p><b>accounting, its foundations, principles and the student’s knowledge and ,importance</b></p> <p><b>of the organization and organizational .structure of cost accounting</b></p>	<p><b>Objectives of the study subject</b></p>
282. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>- a lecture</li> <li>- dialogue Discussion and</li> <li>- Brain stormin</li> </ul>	<p><b>The strategy</b></p>



283. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Monthly and final exam	My presence	<b>Cost lists</b>	The student understands the lesson	5	1
	My presence	<b>lists Preparing cost</b>		5	2
	My presence	<b>variable costs List of</b>		5	3
	My presence	<b>List of total costs</b>		5	4
	My presence	<b>How to process the output</b>		5	5
	My presence	<b>Compare cost lists</b>		5	6
	My presence	<b>system Production orders</b>		5	7
	presence My	<b>materials raw</b>		5	8
	My presence	<b>Damage treatment</b>		5	9
	My presence	<b>Wages</b>		5	10
	My presence	<b>Industrial expenses</b>		5	11
	My presence	<b>Deviation analysis</b>		5	12
	My presence	<b>stages System of production</b>		5	13
		<b>Production is in progress</b>		5	14
		<b>completed Cost of production</b>		5	15
284. Course evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc					
285. Learning and teaching resources					
			(textbooks (methodology, if any Required		
			(Main references (sources		
			Recommended supporting books and (...references (scientific journals, reports		
			Electronic references, Internet sites		

## Course description form

<b>286. Course Name</b>	
<b>Financial Supervision</b>	
<b>287. Code Course</b>	
<b>288. year /Semester</b>	
<b>academic year 2024–The first semester of the 2023</b>	
<b>289. description was prepared Date this</b>	
<b>2024/2/5</b>	
<b>290. Available attendance forms .A</b>	
<b>My presence</b>	
<b>291. (Number of study hours (total)/number of units (total</b>	
<b>(number of units (3 / week hours per ( 3 ) ,study hours ( 45 )</b>	
<b>292. if more than one name ) Name of the course administrator</b>	
<b>(is mentioned</b>	
<b>: Ami -Name: M. Falah Thamer Al</b>	
<b>293. objectives Course</b>	
<b>related to Providing students with basic concepts .financial control</b>	<b>Objectives of the study subject</b>
<b>Giving the student an idea about the international standards related to the auditing profession and how to express a professional opinion on the financial statements issued by .the units in accordance with these standards</b>	
<b>294. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>•.lecture</li> <li>•.Discussion and dialogue</li> <li>•.Brainstorming</li> </ul>	<b>The strategy</b>

**Course structure .295**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	Internal Control	<b>The student understands the lesson</b>	3	1
	<b>My presence</b>	Internal control departments	<b>The student understands the lesson</b>	3	2
	<b>My presence</b>	The difference between internal and external control	<b>The student understands the lesson</b>	3	3
	<b>My presence</b>	, Control components and objectives characteristics	<b>student The understands the lesson</b>	3	4
	<b>My presence</b>	Authorities and bodies approved for oversight	<b>The student understands the lesson</b>	3	5
	<b>My presence</b>	Stages of financial control	<b>The student understands the lesson</b>	3	6
	<b>My presence</b>	Types of financial control	<b>The student understands the lesson</b>	3	7
	<b>My presence</b>	Methods of implementing financial control	<b>The student understands the lesson</b>	3	8
	<b>My presence</b>	Responsibilities -standards from 200 planning and 299	<b>The student</b>	3	9

		-standards from 300 399	<b>understands the lesson</b>		
	<b>My presence</b>	Responsibilities -standards from 200 planning and 299 -standards from 300 399	<b>The student understands the lesson</b>	<b>3</b>	<b>10</b>
	<b>My presence</b>	<b>Responsibilities</b> -standards from 200 planning and 299 -standards from 300 399	<b>The student understands the lesson</b>	<b>3</b>	<b>11</b>
	<b>My presence</b>	-Evidence from 500 benefit and 599 -600 criteria from 699	<b>The student understands the lesson</b>	<b>3</b>	<b>12</b>
	<b>My presence</b>	-Evidence from 500 benefit and 599 -600 criteria from 699	<b>The student understands the lesson</b>	<b>3</b>	<b>14+13</b>
		<b>Internal control</b> 499 –from 400 and evidentiary evidence from 500 599 –	<b>The student understands the lesson</b>	<b>3</b>	<b>15</b>

**Course evaluation.296**

**the tasks assigned to the student, such as Distribution of the grade out of 100 according to .daily preparation, daily, oral, monthly, written exams, reports, etc**

<b>Learning and teaching resources .297</b>	
	<b>(Required textbooks (methodology, if any</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and (...references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>

## Course description form

298. Course Name	
<b>Accounting for financial companies</b>	
299. Code Course	
300. year /Semester	
2024–second semester of the academic year 2023	
301. description was prepared Date this	
2024/2/6	
302. Available attendance forms .A	
My presence	
303. (Number of study hours (total)/number of units (total	
(hours of study, 5 hours per week, number of units (5 75	
304. if more than one name is) Name of the course administrator	
(mentioned	
: Ami -Name: Dr. Ali Hussein Mahawish Al	
305. objectives Course	
<p><b>Introducing students to the methods and intellectual theories of .corporate accounting</b></p> <p><b>Knowledge of corporate accounting in socialist and developing of planning for corporate accounting, its Knowledge .countries and Iraq the student’s knowledge and , foundations, principles and importance orporate accountingof the organization and organizational structure of c</b></p> <p>.</p> <p>-</p>	<p><b>Objectives of the stu subject</b></p>
306. Teaching and learning strategies	
<ul style="list-style-type: none"> <li>• . lecture</li> <li>• .Discussion and dialogue</li> <li>• . Brainstorming</li> </ul>	<p><b>The strategy</b></p>

307. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Monthly exams And final	My presence	legal - Joint stock companies for the establishment	student understands the lesson	5	1
Monthly and final exams	My presence	Development of joint stock companies by paying the value of shares in one installment	The student understands the lesson	5	2
	My presence	Paying the value of shares in installments	The student understands the lesson	5	3
	My presence	Processing issuance and establishment expenses	The student understands the lesson	5	4
	My presence	Delay in paying stock installments	student The understands the lesson	5	5
	My presence	-Increasing the capital of joint stock companies by issuing new shares	The student understands the lesson	5	6
	My presence	stock -capital in joint companies through capitalization of profits	The student understands the lesson	5	7
	My presence	stock -Reducing the capital of joint companies	The student understands the lesson	5	8
	My presence	The concept of corporations and its causes and types - merger	The student understands the lesson	5	9
	My presence	Accounting treatments for asset acquisition - merger	The student understands the lesson	5	10
	My presence	Accounting treatments for mergers and acquisitions shares	The student understands the lesson	5	11
	My presence	Accounting treatments for asset acquisition - merger	The student understands the lesson	5	12

	My presence	Accounting treatments of mergers and acquisitions shares	The student understands the lesson	5	13
	My presence	Applied cases	The student understands the lesson	5	14
	My presence	Applied cases	The student understands the lesson	5	15
308. Course evaluation					
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .written exams, reports, etc ,daily preparation, daily, oral, monthly</b>					
309. Learning and teaching resources					
			<b>(Main references (sources</b>		
			<b>Recommended supporting books and references (...scientific journals, reports)</b>		
			<b>Electronic references, Internet sites</b>		





<b>10. Course structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Learning Outcomes Required</b>	<b>hours</b>	<b>the week</b>
	My presence	<b>Moral</b>	The student understand the lesson	2	<b>1</b>
	My presence	<b>profession Work and</b>	The student understand the lesson	2	<b>2</b>
	My presence	<b>Professional ethics</b>	The student understand the lesson	2	<b>3</b>
	My presence	<b>Values and professional ethics</b>	The student understand the lesson	2	<b>4</b>
	My presence	<b>Values and professional ethics</b>	The student understand the lesson	2	<b>5</b>
	My presence	<b>Patterns of unethical behavior in the profession</b>	The student understand the lesson	2	<b>6</b>
	My presence	<b>Patterns of unethical behavior in the profession</b>	The student understand the lesson	2	<b>7</b>
	My presence	<b>Ethics of practicing administrative professions</b> <b>Professional ethics for business -1 organizations</b>	The student understand the lesson	2	<b>8</b>
	My presence	<b>Ethics of practicing administrative professions</b> <b>Professional ethics for business -1</b>	The student understand the lesson	2	<b>9</b>

	<b>organizations</b>			
My presence	<b>Professional behavior and -2 employment relations</b>	The student understand the lesson	2	<b>10</b>
My presence	<b>Professional behavior and -2 employment relations</b>	The student understand the lesson	2	<b>11</b>
My presence	<b>The effects of employment -3 contracting and administrative work</b>	The student understand lesson the	2	<b>12</b>
My presence	<b>The effects of employment -3 contracting and administrative work</b>	The student understand the lesson	2	<b>13</b>
My presence	<b>Professional ethics according to -4 administrative specializations</b>	The student understand the lesson	2	<b>14</b>
My presence	<b>Professional ethics according to -4 administrative specializations</b>	The student understands the lesson	2	<b>15</b>

### Course evaluation .11

according to the tasks assigned to the student, such as daily 100 Distribution of the grade out of .preparation, daily, oral, monthly, written exams, reports, etc

### Learning and teaching resources .12

	<b>Required prescribed books (methodology if any)</b>
	<b>(Main references (sources</b>
	<b>Recommended supporting books and references scientific journals, ) (...reports</b>
	<b>Electronic references, Interr sites</b>

## Course description form

<b>310. Course Name</b>	
<b>Baath Party crimes</b>	
<b>311. Code Course</b>	
<b>312. year /Semester</b>	
<b>2024–year 2023 semester of the academic The second</b>	
<b>313. description was prepared Date this</b>	
<b>2024/2/5</b>	
<b>314. Available attendance forms .A</b>	
<b>My presence</b>	
<b>315. (Number of study hours (total)/number of units (total</b>	
<b>(number of units (2 / week hours per ( 2 ) ,study hours ( 30 )</b>	
<b>316. if more than one name ) Name of the course administrator</b>	
<b>(is mentioned</b>	
<b>: email , M.M. Ali Hussein Alwan : Nameali_hussein@mtu.edu.iq</b>	
<b>317. objectives Course</b>	
<b>committed by the Introducing students to the crimes</b> <b>. Baathist regime against humanity</b> <b>Giving students a clear picture of what the regime</b> <b>committed in terms of killing, displacing and</b> <b>oppressing the people</b>	<b>Objectives of the study</b> <b>subject</b>
<b>318. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li><b>•.lecture</b></li> <li><b>•.Discussion and dialogue</b></li> <li><b>•.Brainstorming</b></li> </ul>	<b>The strategy</b>

**Course structure .319**

<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>Monthly and final exams</b>	<b>My presence</b>	<b>Crimes of the Baath regime according to the Criminal Court Iraqi Law Supreme 2005 general AD</b>	The student understands the lesson	2	1
	<b>My presence</b>	<b>The concept of crimes and their division</b>	<b>The student understands the lesson</b>	2	2
	<b>My presence</b>	<b>The crimes of the Baath regime are documented in Iraqi the Criminal Court law</b>	<b>The student understands the lesson</b>	2	3
	<b>My presence</b>	<b>Types of international crimes</b>	<b>The student understands the lesson</b>	2	4
	<b>My presence</b>	<b>The running is organized</b>	<b>The student understands the lesson</b>	2	5
	<b>My presence</b>	<b>Decisions issued by the Supreme Criminal Court</b>	<b>The student understands the lesson</b>	2	6
	<b>My presence</b>	<b>Details of the decisions of the Supreme Criminal Court</b>	<b>The student understands the lesson</b>	2	7

	<b>My presence</b>	<b>Psychological and social crimes and their effects</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>8</b>
	<b>My presence</b>	<b>The most prominent violations of the Baathist regime in Iraq</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>9</b>
	<b>My presence</b>	<b>Psychological crimes</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>10</b>
	<b>My presence</b>	<b>The Baath position on religion and belief</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>11</b>
	<b>My presence</b>	<b>Violating Iraqi laws</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>12</b>
	<b>My presence</b>	<b>Environmental crimes of the Baath regime in Iraq</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>14-13</b>
	<b>My presence</b>	<b>Military and radiation pollution</b>	<b>The student understands the lesson</b>	<b>2</b>	<b>15</b>

<b>Course evaluation.320</b>
<b>Distribution of the grade out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly, written exams, reports, etc</b>

<b>teaching resources Learning and.321</b>	
	<b>(Required textbooks (methodology, if any</b>
<b>.9</b>	<b>(Main references (sources</b>
	<b>Recommended supporting books and (....references (scientific journals, reports</b>
	<b>Electronic references, Internet sites</b>