Ministry of Higher Education and Scientific Research
Scientific Supervision and Scientific Evaluation Apparatus
Directorate of Quality Assurance and Academic Accreditation
Accreditation Department

Academic Program and Course Description Guide

2024

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

University Name: Al-Furat Al-Awsat University

Faculty/Institute: Babylon Technical Institute

Scientific Department: Accounting techniques

Academic or Professional Program Name: Accounting techniques

Final Certificate Name: Technical diploma in accounting

Academic System:annual

Description Preparation Date:10/2/2024

File Completion Date: 20/2/2024

Signature:

Head of Department Name:

Murtadha Mohammed Shani

Date:

Signature:

Scientific Associate Name:

Assistant Professor .Oras khudhayer Obayes

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date:

Signature: 17/4/2024

hansaa Azeez Obayes Al Husseini

Prof. Dr.
Eman Mohammed Abdullah
Dean of
Babylon Technical Institute

Approval of the Dean

PROF. Eman Mohammed Abdullah

Concepts and terminology:

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

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

1. See the program
The Accounting Department aspires to be a leading scientific institution at the university in the field of achieving excellence in academic and professional accounting and auditing education and research. To embody this vision, the department seeks to explore the areas of scientific and cognitive development of accounting sciences and to keep them in line with international accounting education standards to ensure quality and a high academic level, as well as to encourage creative scientific research and the pursuit of To provide its requirements, to supply all the needs of society with skilled graduates with high .capabilities to work and excel in the various fields of accounting and auditing
2. Program message
The mission of the Accounting Department is to provide a distinguished educational, intellectual and research environment suitable for a promising future for the accounting and auditing profession in Iraq by effectively contributing to the preparation of qualified graduates who have the professional and academic knowledge, capabilities and skills necessary to practice the accounting and auditing profession in a professional and ethical manner, capable of competing in the local labor market. And external, as well as encouraging scientific research through a high-quality program in accordance with international best practices that contribute to activating community .partnership

3. Program Goals

Preparing technical personnel capable of carrying out the tasks of the accounting .and auditing cycle in the public, private or non-profit economic sectors Providing an educational program in the field of accounting and auditing at a high level of quality and constantly developing it in line with technical developments and advanced educational systems in accordance with international education standards and global developments. Preparing graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to bear responsibility for the burdens of the profession as .accountants or auditors in various business sectors based on the needs of society .

4. Program accreditation
No

5. Other external influences
No

6. Program structure				
* comments	percentage	Study unit	Number of courses	Program structure
		118	19	Enterprise requirements
		118	19	College requirements
		118	19	Department requirements
For the first stage		two months		summer training

Follows the quarterly system				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			
4	2	Financial Accounting		The first
3	1	Government accounting		The first
2	2	Accounting readings in English		The first
2	1	administration		The first
2	1	Economics and public finance		The first
2	1	computer applications		The first
1	1	Counting		The first
-	2	Human rights and democracy		The first
-	1	English language		The first
3	2	Specialized accounting		the second

3	1	Intermediate Accounting		the second
3	1	Unified accounting system		the second
3	2	Cost accounting		the second
2	1	Audit		the second
2	2	Corporate accounting		the second
2	1	Calculator applications		the second
2	-	Research project		the second
-	1	English language		the second

8. Expected learning outcomes of the programme	
Knowledge	
Consolidating the spirit of transparency and integrity in work that the accounting profession requires -1 Notify the student of the importance of the accounting profession in practical life - 2	Introducing the student to accounting concepts and principles -1 Introducing the student to the various branches of accounting financial,) governmental, specialized, cost, (.accounting system, etc - 2 Introducing the student to the principles of auditing and internal control -3

	Teaching the student – 4 to use computers, modern technologies, and specialized software in the field of accounting Teaching the student –5 some administrative, economic, and statistical concepts and human rights principles Teaching the student – 6 to carry out scientific research
Skills	
General and qualifying transferable skills (other – 2 skills related to employability and personal .(development Communication skills with managers, co– –1 workers, and customers Computer skills –2	The program's skill – 2 objectives Training the student –1 on bookkeeping and accounting records Training the student – 2 to prepare planning budgets and the balance sheet Training the student – 3 to carry out control and internal audit procedures and carry out inventory and settlements
Statement of learning outcomes –3	Learning outcomes –3

Knowledge of the foundations and rules of accounting, as well as accounting records and .documents of various types Statement of accounting principles and objectives - Knowing how to deal with personal withdrawals- Make accounting entries and operations-	Good performance of the financial departments - Group leadership- Enabling the student to acquire accounting skills - Enabling the student to calculate revenues and expenses -
Value	
Statement of learning outcomes -4 Writing financial statements - Procedures for analyzing accounting operations - Documentation process for all buying and selling transactions -	Learning outcomes-4 Consolidating the spirit of transparency and integrity in work that the accounting - Making financial - Process analysis- Documentation of buying and selling transactions -
Statement of learning outcomes -5 Conduct an analysis process Accounting operations -	Learning outcomes -5 Process analysis- Documentation of buying and selling transactions -

9. Teaching and learning strategies

Using methodological books for the theoretical side , and teaching students in accounting laboratories how to use accounting documents for the practical and .applied side

10. Evaluation methods
Final and semester tests, in addition to dailyquizzes .

11. education institution						
Faculty members						
Preparing the teaching staff		Special requirements/skills (if any)		Specialization		Scientific rank
lecturer	angel			private	general	
	√			accounting	PhD in Accounting	.Mr
	√			accounting	PhD in Accounting	Assistant Professor
	√			accounting	Master of Accounting	Teacher
	√			accounting	Master of Accounting	Teacher
	√			Financial and monetary	Master's degree in Finance and Monetary Studies	Teacher

	√			Financial and monetary	Master's degree in Finance and Monetary Studies	assistant teacher
	√			business management	Master of Business Administration	assistant teacher
	√			Industrial management	Master's degree in industrial management	assistant teacher
	√			accounting	Master of Accounting	assistant teacher
	√			accounting	Bachelor of Accounting	assistant teacher
	√			Banking finance	Master's degree in Finance and Banking	assistant teacher
	√			Financial and monetary	Master's degree in Finance and Monetary Studies	assistant teacher

Professional development

Orienting new faculty members
They are defined as members who are newly hired by the university and are within their first year of academic service. A faculty member in his second year is .eligible to participate if he is nominated by the deanship
Professional development for faculty members
.1 Determining the department's needs for faculty members and their .specializations is based on its vision and goals .2 The presence of plans in training programs to develop the skills and abilities .of faculty members .3 The existence of databases related to the qualifications and experiences of .faculty members .4 The faculty member's contribution in areas that serve the department in his .or her field of specialization .5 The quorum of a faculty member in the department is determined in .accordance with the instructions .6 The department worked to provide the research requirements for teaching .staff .7 Providing appropriate conditions and administrative and educational .requirements within the department .8 Provide clear and precise instructions that include the use of modern .teaching and learning methods within the department .9 The department grants facilities to a faculty member to participate in .conferences, development courses, and training workshops

12. Acceptance standard
policy for the central admission of There is a clear, specific and announced Be students into the department. Priority in admission is given to preparatory school graduates from the vocational stream (commercial specialization), while graduates from the scientific and literary streams are accepted according to the .differentiation system according to their average

13. The most important sources of information about the program
Curriculum Vocabulary Guide for Finance and Accounting Specializations issued by the Technical Education Authority in 2011

14. Program development plan
The Accounting Department works to develop the student's practical skills and The curricula are updated by . increase his confidence in his academic capabilities annually by the subject teacher, and periodic updating follows the Deans' %20 .Committee

Program skills chart															
Learning outcomes required from the programme															
Value				Skills				Knowledge				Essential or optional	Course Name	Course Code	Year/level
C4	C3	C2	C1	B4	B3	B2	B 1	A4	A3	A2	A1				
√	√	√	√	√	√	√	√	√	√	√	√	Basic	Financial Accounting		The first
√	√	√	√	√	√	√	√	√	√	√	√	Basic	Specialized accounting		the second

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

The first stage

Course description form

1. Course name : Financial Accounting					
2. : Course Code					
3. Semester/Year : Academic year 2023/2024					
4. Date this description was prepared : February 2024					
5. Available forms of attendance: daily attendance					
6. hours (2 hours per 60 Number of study hours (total)/number of units (total(dayx (weeks 30					
7. Name of the course administrator (if more than one name is mentioned(					
:Ami – Name: Zainab Zuhair Mahdi Alzainba.mahde.iba16@atu.edu.iq					
8. objectives Course					
Introducing the student to t foundations and rules of financ accounting		Objectives of the study subject			
9. Teaching and learning strategies					
Lecture, laboratory, summer training					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

Duties Oral exams Discussions Direct questions Short test	Giving lectures	What is ؟accounting	Accounting - types of accounting books used - conditions that must be met in the .books Documents, their types, and methods of registration in books single entry and)(double entry	6	1
Duties Oral exams	Giving lectures	Accounting books	Types of accounting books used - daily book - stadium book - legal conditions that must be met in the books - documents, their types and methods of recording in the books - single .entry - double entry	6	2
Duties	Giving lectures	Debit and credit accounts	How to form capital - the budget as a basis for the double entry theory - the debit account and the credit account and how to know each of them - an explanation of the general budget	6	3

			vocabulary – assets and liabilities		
Oral exams	Giving lectures	Journal	Journal – Planning the journal – How to record in the journal according to the double entry theory – Types of double entry Types of accounting – entries – Controlling entry – Flexible entry – Various examples	6	4
Duties	Giving lectures	Commercial Operations	Commercial operations and how to record them in accounting books – opening entry – establishment expenses – purchases purchase returns – – sales – sales returns – personal withdrawals fixed assets – – insurances and their types (insurances with third parties and insurances from third (parties	6	5 6 7
Oral exams	Giving lectures	Expenses and their types	Expenses and their types (revenue and capital expenses and	6	8 9

			how to differentiate between them – types of revenue expenses – revenues and their types – sales allowances – loans and their types, debit and credit, and different cases – payment of interest .due on loans		
Duties	Giving lectures	Ledger	Stadium notebook – Planning the stadium notebook – Posting and balancing – Stadium notebook guide – Emphasizing various examples of how to use the .notebook	6	10
Oral exams	Giving lectures	Trial Balance	Trial balance – planning the trial balance – types of trial balance (trial balance with balances trial balance with – totals) how to prepare each of them – .examples	6	11 12

Duties	Giving lectures	How to open an account	Merchant operations with the bank - How to open a current account - How to open a deposit account (fixed deposits) How to calculate accrued interest - Withdrawal Deposit - Definition - of check - Types of checks (outgoing checks and incoming checks) - Endorsing checks - Sending checks to the bank for collection - Banking expenses Various bank commissions	6	13 14
Oral exams	Giving lectures	Commercial papers discount	Discount - types of discount - single and compound commercial discount - .cash discount Commercial papers - bills of exchange - notes receivable - .notes payable	6	15 16 17
Duties	Giving lectures	Withdrawal of	Justifications for withdrawing	6	18

		commercial papers	commercial papers – cases of disposal of receivable papers: 1- Collecting the value of the paper on the maturity date and waiting until the maturity date. 2- Sending the commercial paper to the bank for collection on the due date. 3- Cutting or discounting the commercial paper before the maturity date. 4- Mortgaging the commercial paper with the bank in exchange		

			for an .advance 5- Endorsement of the commercial paper and justifications for the .endorsement 6- Replace the commercial paper with a .new paper Payment of the value of the bill of exchange before the due date by the drawee in exchange for a .discount		
Oral exams	Giving lectures	Multiple balances	Multi-column journal accounts that are - opened in the journal and how to register - .examples	6	19
Duties	Giving lectures	Correct mistakes	Correcting errors - reasons for committing errors in books - types of accounting errors - methods for correcting errors -	6	20

			the long method – the short method – correcting errors in the journal – correcting posting errors – the importance of the trial balance – the .suspense account		
Oral exams	Giving lectures	Final Accounts	Final accounts – trading – profits and losses – capital account – establishment current account – finding the cost of sales – balance sheet	6	21 22
Duties	Giving lectures	General budget and trial balance	The difference between the general budget and the trial balance – closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year – various .examples	6	23
Oral exams	Giving lectures	Inventory	Inventory (settlement of accounts) Settlement of nominal accounts – expenses	6	24

			accrued for expenses paid in advance – revenues received in .advance		
Duties	Giving lectures	Extinction	Definition of extinction and the purposes of extinction How to estimate – extinction – Methods of calculating extinction – The straight line method – The diminishing installment method – The re-estimation method – The method of accounting for extinction – The direct method and the indirect method – .Various examples	6	25
Oral exams	Giving lectures	Debtors	Debtors – types of debts (good debts – doubtful debts – bad debts) Debtors account settlement – how to treat bad debts for the allowance for doubtful debts. How to treat the allowable discount with the	6	26

			Allowed Discount Allowance – How to create the Allowed Discount Allowance		
Duties	Giving lectures	Inventory of arrest papers	Inventory of notes receivable - How to create an allowance for severance expenses - Inventory of securities and how to create an allowance for a decline in securities .prices	6	27
Oral exams	Giving lectures	Inventory the box	Fund inventory - how to deal with the shortage / deficit / and increase / surplus / - Suspense account - examples and solutions to exercises	6	28
Duties	Giving lectures	Expense processing	Inventorying the fund dealing with - discrepancies increases and) decreases) - how to organize the inventory list - types of inventory (periodic .(and sudden		29

Oral exams	Giving lectures	Closing	Accounting treatment .of suspense account	6	30

11. Course evaluation
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams

12. Learning and teaching resources	
nothing	Required textbooks (methodology, if any(
Financial Accounting, Dr. Youssef - Awad Al-Adly - others edition, That Al Salasil 19 .Publications, Kuwait Accounting Principles, Dr. Saleh Al- - .Razzaq, Dar Al-Bakr .Amman, 1990 In the principles of financial - accounting, Dr. Abdel-Hay Mar'i .University House 1988 Accounting theory. D. Abbas Mahdi Al-Shirazi, That Al-Salasil, Kuwait, 19 Accounting systems. Adel Muhammad Hassoun, Dar Al-Kutub .Baghdad 1991/	Main references (sources(
A Study in Public Finance, Amjad Abd Mahdi Mahmoud Youssef.	Recommended supporting books and references (scientific journals, reports....(
scientific researcher	Electronic references, Internet sites

Course description form

13. Course name : Management					
14. :Course Code					
15. Semester/ Year : Academic year 2023/2024					
16. February 2024 : Date this description was prepared					
17. Available forms of attendance : Daily attendance					
18. Number of study hours (total)/number of units (total) : 90 hours (3 hours per weekx 30 (per week					
19. Name of the course administrator (if more than one name is mentioned(					
:Amil – Name: Ruqayya Kazem Hamza Al roqaya.almurshidi@atu.edu					
20. objectives Course					
• Introducing the student to the foundatio and rules of management		Objectives of the study subject			
21. Teaching and learning strategies					
lecture , Laboratory, summer internship				The strategy	
22. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

Duties Oral exams Discussions Direct questions Short test	Giving lectures	Evolution and concepts	Management - development and concepts - modern schools Japanese,)) Situational, ((Islamic	3	the first
Duties	Giving lectures	Introduction to administrative functions	management jobs	3	the second
Oral exams	Giving lectures	Introducing the facility's functions	Facility jobs	3	the third
Discussions	Giving lectures	Economic factors political factors - social factors - - technological factors	Environmental factors affecting :management Economic factors political factors - social factors - - technological .factors	3	the fourth
Direct questions	Giving lectures	Administrative functions - planning	Administrative functions - planning	3	Fifth
Short test	Giving lectures	Types of planning	Types of planning - forecasting and its relationship to central planning	3	VI

Duties	Giving lectures	Decision making process	Decision making process	3	Seventh
Oral exams	Giving lectures	Programmed and non-programmed decisions	Programmed and non-programmed decisions	3	VIII
Discussions	Giving lectures	Scientific methods in the decision-making process	Scientific methods in the decision-making process	3	Ninth
Direct questions	Giving lectures	Administrative regulation	Administrative regulation	3	The tenth
Short test	Giving lectures	The principles used to determine the divisions of the organizational structure in the .organization	The principles used to determine the divisions of the organizational structure in the .organization	3	eleventh
Duties	Giving lectures	Committees and factors that help increase the effectiveness of committees	Committees and factors that help increase the effectiveness of committees	3	twelveth
Oral exams	Giving lectures	Administrative levels and scope .of supervision	Administrative levels and scope .of supervision	3	Thirteenth
Discussions	Giving lectures	Validity - its limits - its	Validity - its limits - its	3	fourteenth

		sources – its .types	sources – its .types		
Direct questions	Giving lectures	The relationship between responsibility and authority	The relationship between responsibility and authority	3	Fifteenth
Short test	Giving lectures	Communications its types – – communication networks and factors influencing the communication .process	Communications its types – – communication networks and factors influencing the communication .process	3	sixteen
Duties	Giving lectures	Centralization and decentralization	Centralization and decentralization	3	seventeenth
Oral exams	Giving lectures	Stimulus	Stimulus	3	eighteen
Discussions	Giving lectures	Needs, incentives, motivations, and the influential relationship .between them	Needs, incentives, motivations, and the influential relationship .between them	3	nineteenth
Direct questions	Giving lectures	Leadership – the difference between leadership and manager –	Leadership – the difference between leadership and manager –	3	The twentieth

		characteristics of leadership - .leadership styles	characteristics of leadership - .leadership styles		
Short test	Giving lectures	Oversight - control steps	Oversight - control steps	3	21st
Duties	Giving lectures	Types of oversight - methods of oversight	Types of oversight - methods of oversight	3	twenty tow
Oral exams	Giving lectures	Facility jobs	Facility jobs		twenty third
Discussions	Giving lectures	Production management - production plans	Production management - production plans	3	twenty fourth
Direct questions	Giving lectures	Objectives of production plans and their relationship to other functions	Objectives of production plans and their relationship to other functions	3	25th
Short test	Giving lectures	Marketing management - components of the marketing plan and their .importance	Marketing management - components of the marketing plan and their .importance	3	twenty-sixth
Duties	Giving lectures	Financial management - annual financial plans and their .components	Financial management - annual financial plans and their .components	3	27th

Oral exams	Giving lectures	Personnel management - components of the personnel plan	Personnel management - components of the personnel plan	3	Twenty-eighth
Discussions	Giving lectures	Human Resource Management	Human Resource Management	3	XXIX
Direct questions	Giving lectures	Iraqi administration	Iraqi administration	3	thirty

23.	Course evaluation

The grade distribution is 20 first semester, 20 second semester, 10 student activities, oral and .attendance exams, and 50 end-of-year exams

24. Learning and teaching resources	
nothing	Required textbooks (methodology, if any(
1. Principles of management / Dr. Shawqi Dahi/ Iyad Mahmoud al-Rahim, Reda Abd al-.Razzaq, Baghdad, 1988 2. Principles of management with a focus on business administration/Mohamed Khalil Al-.Shamaa, Baghdad, 1990 3. Modern management/Dr. Qasim Al-.Qurayushi, Amman, 1979 Principles of management/Dr. Nouri Al-Azzawi, Basra	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, reports....(
scientific researcher	Electronic references, Internet sites

Course description form

25. Course name : Governmental Accounting					
26. : Course Code					
27. Semester/ Year : Academic year : 2023-2024					
28. Date this description was prepared : February 2024					
29. Available attendance formats : daily					
30. Number of study hours (total)/number of units (total) 180 hours (6 hours per dayx 30 (weeks					
31. Name of the course administrator (if more than one name is mentioned(					
:Amiel - Name: Jinan Abdel Abbas Al jenan.aldulamy@atu.edu.iq					
32. objectives Course					
Introducing the student to t foundations and rules of governme accounting	Objectives of the study subject				
33. Teaching and learning strategies					
Lecture, laboratory, summer training	The strateg				
34. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

Duties	Giving lectures	Definition of government accounting	Definition of government accounting, purposes of government accounting, importance of government accounting, its characteristics, scope of application of the government .budget	4	the first and the second
Oral exams	Giving lectures	Comparison between financial accounting and government .accounting	The conventional source of capacity for government units, a comparison between financial accounting and government .accounting	4	the third
Discussio ns	Giving lectures	Definition of budget	The state's general budget.....definiti on of the budget, budget	4	Fourth and fifth

			divisions, guide to budget accounts, the difference between the general budget and the balance .sheet		
Direct questions	Giving lectures	The stages that the budget goes through, the rules for preparing the budget, implementing the budget and the importance of adhering to its provisions, an applied case in how to prepare and implement the .budget	The stages that the budget goes through, the rules for preparing the budget, implementing the budget and the importance of adhering to its provisions, an applied case in how to prepare and implement the .budget	4	Sixth and seventh
Short test	Giving lectures	Administrative formations and the government accounting system, the concept of the public treasury,	Administrative formations and the government accounting system, the concept of the public treasury,	4	Eighth and ninth

		duties of the public treasury, formations of the public treasury/its branches, the connection between the branches of the public treasury, the method of financing government units and .treasuries	duties of the public treasury, formations of the public treasury/its branches, the connection between the branches of the public treasury, the method of financing government units and .treasuries		
Duties	Giving lectures	The central accounting system, definition of the central accounting system, types of the central system, responsibilities of the accounting unit under it, the treasury under the central system	The central accounting system, definition of the central accounting system, types of the central system, responsibilities of the accounting unit under it, the treasury under the central system	4	The tenth

Oral exams	Giving lectures	The unit financing method applied for this system, the method of control over the absolute units of this system, the advantages and disadvantages of .centralization	The unit financing method applied for this system, the method of control over the absolute units of this system, the advantages and disadvantages of .centralization	4	eleventh
Discussio ns	Giving lectures	The decentralized accounting system, definition of the decentralized system, components of the decentralized system, and the responsibilities of the accounting unit .under it	The decentralized accounting system, definition of the decentralized system, components of the decentralized system, and the responsibilities of the accounting unit .under it	4	The second and thirteent h
Direct questions	Giving lectures	The method of financing the accounting unit under the decentralized	The method of financing the accounting unit under the decentralized	4	Fourteen th and fifteenth

		system. The method of accounting control under it. Documents, records used in accounting work. Tables and trial balances, the entities to which the data are provided and their .purpose	system. The method of accounting control under it. Documents, records used in accounting work. Tables and trial balances, the entities to which the data are provided and their .purpose		
Short test	Giving lectures	Classification of budget accounts according to the accounting guide for budget accounts. The method of restrictive processing under the decentralized ،system	Classification of budget accounts according to the accounting guide for budget accounts. The method of restrictive processing under the decentralized ،system	4	Sixteenth and seventeenth
Duties	Giving lectures	Definition of revenues and their types according to the	Definition of revenues and their types according to the	4	The eighteenth and

		accounting guide for budget accounts, applied exercises on the first section/revenues .	accounting guide for budget accounts, applied exercises on the first section/revenues .		nineteen th
Oral exams	Giving lectures	Definition of expenses and their types according to the accounting guide for budget accounts/ applied exercises on the second section/ .expenses	Definition of expenses and their types according to the accounting guide for budget accounts/ applied exercises on the second section/ .expenses	4	Twenty and twenty-first
Discussio ns	Giving lectures	Financial, non-financial and regulatory assets, their concepts and classification according to the accounting guide for budget accounts, applied exercises on	Financial, non-financial and regulatory assets, their concepts and classification according to the accounting guide for budget accounts, applied exercises on	4	The second, third, and twenty-fourth

		financial and non-financial .assets	financial and non-financial .assets		
Direct questions	Giving lectures	Financial liabilities and regulatory liabilities, their concepts, and divisions according to the accounting guide for budget accounts, applied exercises on financial and regulatory .liabilities	Financial liabilities and regulatory liabilities, their concepts, and divisions according to the accounting guide for budget accounts, applied exercises on financial and regulatory .liabilities	4	Twenty-fourth and twenty-fifth
Short test	Giving lectures	Transfer and financial powers, taking into account the Financial Management and Public Debt .Law/94 of 2004	Transfer and financial powers, taking into account the Financial Management and Public Debt .Law/94 of 2004	4	twenty-sixth
Duties	Giving lectures	Contracting - general conditions, technical and	Contracting - general conditions, technical and	4	Twenty-seventh and

		accounting aspects, restrictive treatments, applied .exercises	accounting aspects, restrictive treatments, applied .exercises		twenty-eighth
Oral exams	Giving lectures	How to prepare the result account (budget transactions) and the financial position account, at the .state level	How to prepare the result account (budget transactions) and the financial position account, at the .state level	4	Twenty-nine and thirty-nine

35. Course evaluation
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams

36. Learning and teaching resources	
nothing	Required textboo (methodology, if any)
1- Governmental Accounting and Public Financial Management - Hanna Razouki Al-Sayegh - 1989, .Al-Zaman Press 2- Lectures on government accounting or budget accounts by Dr. Maher Musa Al-Obaidi - Al-Ma'arif Press .1984	Main references (sources(

3- Financial Management and Public .Debt Law of 2004 4- State General Budget Law No. 107 of .1985 5- Government Accounting, Explanation of the General Fundamentals of the Budget, p. 1, Al-Sayegh, 1976	
Iraqi magazines website	Recommended supporting books and references (....scientific journals, reports)
scientific researcher	Electronic references, Interr sites

Course description form

37. Course name : Economics and Public Finance
38. Course code : Economics and Public Finance
39. Semester/ Year : Academic year 2023/2024
40. Date this description was prepared : February 2024
41. Available forms of attendance : Daily attendance
42. Number of study hours (total)/number of units (total) : 90 hours (3 hours per weekx 30 (per week
43. Name of the course administrator (if more than one name is mentioned(
:Email Ali- Name: Roqaya Kazim Hamza Alroqaya.almurshidi@atu.edu

44. objectives Course	
• Introducing the student to t foundations and rules of econom principles	Objectives of the study subject
45. Teaching and learning strategies	
Lecture, laboratory, summer training	The strategy

46. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	The concept of economics, human needs and means of satisfying them, the relationship of economics to other .sciences	The concept of economics, human needs and means of satisfying them, the relationship of economics to .other sciences	3	the first
Oral exams	Giving lectures	The economic problem, the nature of the economic problem in different economic systems, the pillars of the economic problem, patterns of solving the .economic problem	The economic problem, the nature of the economic problem in different economic systems, the pillars of the economic problem, patterns of solving the .economic problem	3	The second and third
Discussions	Giving lectures	Demand, concept of demand, law of demand, demand	Demand, concept of demand, law of demand, demand	3	the fourth

		schedule, executors of demand, factors .affecting demand	schedule, executors of demand, factors .affecting demand		
Direct questions	Giving lectures	Student elasticities price, income,) cross) and how to .calculate them	Student elasticities price, income,) cross) and how to .calculate them	3	Fifth and sixth
Short test	Giving lectures	Supply, concept of supply, law of supply, supply table, m curve Supply, factors .affecting supply	Supply, concept of supply, law of supply, supply table, m curve Supply, factors .affecting supply	3	Seventh
Duties	Giving lectures	Elasticity of supply and how to calculate it, .equilibrium price	Elasticity of supply and how to calculate it, .equilibrium price	3	VIII
Oral exams	Giving lectures	Production, the concept of production, forms of production, elements of production (land, labor, specialization and division of labor, capital, .(organization	Production, the concept of production, forms of production, elements of production (land, labor, specialization and division of labor, capital, .(organization	3	The ninth and tenth
Discussio ns	Giving lectures	Production costs, the concept of costs, implicit and explicit costs, fixed	Production costs, the concept of costs, implicit and explicit costs,	3	Eleventh and twelfth

		costs and variable costs, total costs, average costs, marginal costs, formulas for calculating these .costs	fixed costs and variable costs, total costs, average costs, marginal costs, formulas for calculating these .costs		
Direct questions	Giving lectures	Revenues, total, average and marginal revenues and their calculation .formulas	Revenues, total, average and marginal revenues and their calculation .formulas	3	Thirteenth
Short test	Giving lectures	Markets: their forms and characteristics 5. Perfect competition market and its conditions 6. Total monopoly market and its characteristics 7. Monopolistic competition 8. Oligopoly	Markets: their forms and characteristics 1. Perfect competition market and its conditions 2. Total monopoly market and its characteristics 3. Monopolistic competition 4. Oligopoly	3	Fourteenth and fifteenth

Duties	Giving lectures	National product and national income, methods of calculating national income production) method, income method, expenditure (method	National product and national income, methods of calculating national income production) method, income method, expenditure (method	3	sixteen
Oral exams	Giving lectures	Money, the concept of money, barter and its disadvantages, functions of money, types of money	Money, the concept of money, barter and its disadvantages, functions of money, types of money	3	seventeenth
Discussions	Giving lectures	Monetary problems/inflation: its definition, causes, and consequences Deflation: its nature, causes, .and consequences	Monetary problems/inflation: its definition, causes, and consequences Deflation: its nature, causes, .and consequences	3	eighteen
Direct questions	Giving lectures	Definition of public finance, public needs, characteristics of public needs	Definition of public finance, public needs, characteristics of public needs	3	nineteenth
Short test	Giving lectures	Public expenditures, their	Public expenditures,	3	Twenty and

		components, and .divisions	their components, .and divisions		twenty-first
Duties	Giving lectures	The economic effects of public expenditures (its impact on production, on income and its distribution over use, on investment, on (consumption	The economic effects of public expenditures its impact on) production, on income and its distribution over use, on investment, on (consumption	3	twenty tow
Oral exams	Giving lectures	Public revenues, their types, state revenues from .its properties	Public revenues, their types, state revenues from .its properties	3	twenty third
Discussions	Giving lectures	Taxes, definition of taxes, .elements of tax	Taxes, definition of taxes, elements .of tax	3	twenty fourth
Direct questions	Giving lectures	Tax purposes economic) purposes, social .(purposes	Tax purposes economic) purposes, social .(purposes	3	25th
Short test	Giving lectures	The tax base and the division of taxes according to their base unified tax,) multiple taxes, taxes on persons, taxes	The tax base and the division of taxes according to their base unified tax,) multiple taxes, taxes on	3	twenty-sixth

		on funds, direct and indirect .(taxes	persons, taxes on funds, direct and indirect .(taxes		
Duties	Giving lectures	Tax price relative price,) ascending price, descending .(price	Tax price relative price,) ascending price, descending .(price	3	The twenty-seventh
Oral exams	Giving lectures	Tax justice and the rules on .which it is based	Tax justice and the rules on which it is .based	3	Twenty-eighth
Discussions	Giving lectures	Fees: their definition, types, comparison with tax	Fees: their definition, types, comparison with tax	3	XXIX
Direct questions	Giving lectures	Public loans , their definition, methods of subscribing to them , their types, conditions, economic effects of public loans	Public loans , their definition, methods of subscribing to them , their types, conditions, economic effects of public loans	3	thirty
47. Course evaluation					
The grade distribution is 20 first semester, 20 second semester, 10 student activities, .oral and attendance exams, and 50 end-of-year exams					

48. Learning and teaching resources	
nothing	Required textbooks (methodology, if any(
1. Dr.. Salem Tawfiq Al-Najafi, Introduction to Economics." " Ministry of Higher Education and Scientific Research/University of Mosul/Dar al-Kutub for Printing .and Publishing 1993 2. Dr.. Mustafa Rushdi Shiha, Economics through Micro " Analysis"/ University Knowledge .House/ Alexandria 1989 3. Dr.. Muhammad Mahmoud Al-Nasr, Dr. Abdullah Muhammad Aliyah, Principles of Microeconomics," Dar " .Al-Amal, Irbid, 1998 4. Dr.. Hussein Omar, "Principles of Economic Knowledge," That Al .Salasil Publications, Kuwait, 1989 5. Dr.. Taher Al-Janabi, "Studies in Public Finance," Al-Mustansiriya .University helped publish it in 1990 6. Mustafa Hussein Salman, "Public Finance," Dar Al-Mustaqbal for .Publishing and Distribution, 1990 7. Hisham Muhammad Safwat Al-Omari, "The Economics of Public Finance and Fiscal Policy," Part One, Public Expenditures, Public Revenues, and Public Loans," .University of Baghdad, 1988	Main references (sources(

Dr.. Saeed Al-Obaidi, "The Economics of Public Finance," Dar Dijlah, Amman .2011	
Iraqi magazines	Recommended supporting books and references (scientific journals, reports....(
scientific researcher	Electronic references, Internet sites

Duties	Giving lectures	Computer's components Physical computer parts Software	Introduction to the computer / computer system / information technology / types of computers / input units / central processing unit output units / / main memory and its types / storing data in memory / factors that affect computer performance Definition of software and its types / systems software: operating systems / programming languages and programming systems / applied software	3	and 2 1

Oral exams	Giving lectures	Windows Windows Control panel Dealing with the window Start menustart File & Folder Folders and files Accessories Accessories	Introduction to Windows its / advantages / device / shutting down the device / using the mouse /Windows screen components : taskbar: icons: and their types (standard and common(Control Panel / Desktop control Screen saver / / Window colors and fonts / Screen settings / Adjust screen colors / Modify time and date / Volume volume Change / between mouse buttons / Control double-	3	12 - 3

			click speed / Change mouse pointer / Control mouse speed / Install and uninstall programs Minimize and enlarge the window / final closing / temporary closing / moving the window / controlling the window capacity / methods for running applications and programs Arrangestart menu items / deletestart menu items / add a submenu tostart menus / add a new		

			button to the start menu Basic System Information/Sto p running unwanted applications Windows explorer My / computer icon / My computer window parts Recycle Bin delete, restore) and empty the / (basketmy document icon Defining files and folders / Defining files and folders / Properties of files Defining folders / Creating files and folders / Changing the name of files and folders /		

			Moving the file or folder / Moving the file or folder / Copying the file or folder / Searching for the file or folder Creating a / shortcut icon for an application or file Calculator/Notepad/WordPad/Use Notepad to edit and create a file Paint / Screen Components / Create graphics Define / foreground and background colors / Choose the brush line size / Define and select the drawing tool / Save the drawing / Make		

			the drawing desktop wallpaper / Exit Paint Entertainment programsMedia player		
Discussions	Giving lectures	Computer ethics	Viruses / reason for the name / definition / methods of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses Computer crimes/theft/hackers	3	and 13 14
Direct questions	Giving lectures	Word processor Microsoft word Office button	Word processor features / running Word/ basic elements of theWord window / inverting the	3	26 - 15

		Homepage Home Insertinsert Page layoutpage layout References references mailings Reviewreview Viewview	language / defining the paragraph / merging and dividing the paragraph / selecting text New / Open a stock file / Close the document / Save a new document / Save an existing document / Preview before printing / Close the document / ExitWord Clipboard: cut/copy/paste/copy formatting Font: change font / font size / enlarge and reduce font / clear formatting		

		؟	change font / color / text highlight color / subscript text / superscript text change letter / case / underline style / effects / character spacing Paragraph: Numbering / Bullets / Create a bulleted list into existing text Cancel bullets / / Indentation / Paragraph spacing / Line spacing / Text direction / Alignment / Borders and Styles: Regular / No spacing / Heading 1 / Heading 2 / Subtitle / Change styles / Show preview /		

			Disable associated styles Options / Edit: Find / Move To / Replace / Select Pages: blank page / cover page / page break Table: insert a table / draw a table / convert / text to a table excel spreadsheet / quick tables / table styles / draw table borders illustrations: picture / clip art prepared / / shapessmart art drawing / chart Header and Footer: Header/footer/page number		

			Text: Text box / decorative text word art / signature line / date and time / object / equation / symbol Features: themes / colors / fonts / effects Page setup: margins / page size / orientation Page background: watermark / page color / page borders Arrange: Position / Bring to Front / Send to Background / Wrap Text / Align / Group / Rotate Table of Contents / Add		

			Text / Update Table Footnotes: Insert footnote / Insert endnote / Next footnote / Show notes References and Citation: Insert Citation/Manage Sources/Style Captions: Insert a caption Index: Insert an index / mark the entry / update the index Create: Envelopes/Labels Proofreading: Spelling and grammar check Research / / Thesaurus / Translation / Translation screen tip / Set language / Word count Comments: New comment /		

			Delete / Previous / Next Track: Track Changes / Balloons / Final Appearance Marker / Show Markers / Review Pane Changes: Accept/Reject/Previous/Next Protect: Protect the document Document views: Print Layout / Full Screen Reading Web Layout / / Outline / Draft Show and hide: Ruler / Gridlines / Document Map Thumbnail / Zoom in and zoom out: 100% one page / two / pages / page width		

			Frame: New frame / Arrange all / Split / Swap frames Microsoft office word instructions		
Short test	Giving lectures	Internet	Networks and their types / Network forms / Network protocols / The Internet and its development / The Internet and the Intranet Firewalls / / Some basic Internet concepts / Connecting to the Internet / Opening the Internet browser / Components of the Internet browsing window / Browser icons / Web addresses /	3	30 – 27

			Using the browser / Changing the home page / Toolbars / Close the browser and disconnect from the Internet / Archives / Storing favorite pages / Search engines / How to search for information on the Internet / Copying texts and images to any application Downloading / files from the Internet / Preparing for printing / Printing		

Course description form

49. Course name : Computer applications
50. : Code

51. Semester/ Year : Academic year 2023/2024
52. Date this description was prepared : February 2024
53. Available forms of attendance : Daily attendance
54. Number of study hours (total)/number of units (total) 90 hours (3 hours per weekx 30 (per week
55. Name of the course administrator (if more than one name is (mentioned
:Ami – Name: Ali Abdul Karim Alzzaid6394@gmail.com

56. objectives Course	
Introducing the student to t foundations and rules of comput applications	Objectives of the study subject

57. Teaching and learning strategies	
Lecture, laboratory, summer trainin	The strateg

58. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

59. Course evaluation
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams
60. Learning and teaching resources

Lectures	Required textbooks (methodology, (any
Sami Ahmed Al-Omari, Introduction to Computer Science, Computer Center - . University of Jordan	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific (....journals, reports
scientific researcher	Electronic references, Internet sites

Course description form

61. Course name : Accounting readings
62. : Course Code
63. Semester/ Year : Academic year 2023/2024
64. Date this description was prepared : February 2024
65. Available forms of attendance : Daily attendance
66. Number of study hours (total)/number of units (total(hours (4 hours per 120 dayx 30 (per week
67. Name of the course administrator (if more than one name is mentioned(
:Amil - Name: Mona Abd Sakban Al abdmuna247@gmail.com

68. objectives Course

• Introducing the student to the basics ar English terms of accounting	Objectives of the study subject

69. Teaching and learning strategies

Lecture, laboratory, summer training	The strategy

70. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Introduction to basic English terms	Introduction to basic English terms	4	the first
Oral exams	Giving lectures	Identify basic terms in administrative disciplines	Identify basic terms in administrative disciplines	4	the second
Discussions	Giving lectures	Learn about the basic terms in accounting	Learn about the basic terms in accounting	4	the third

Direct questions	Giving lectures	Readings on selected topics in the field of administrative specializations	Readings on selected topics in the field of administrative specializations	4	the fourth
Short test	Giving lectures	Definition of accounting, branches of accounting	Definition of accounting, branches of accounting	4	Fifth
Duties	Giving lectures	Accounting as a profession, specialized organizations and institutes	Accounting as a profession, specialized organizations and institutes	4	VI
Oral exams	Giving lectures	Read a topic about the concept of accounting	Read a topic about the concept of accounting	4	Seventh
Discussions	Giving lectures	Review of the terminology of	Review of the terminology of	4	VIII

		the intellectual framework of accounting	the intellectual framework of accounting		
Direct questions	Giving lectures	Terms of assumptions and accounting principles	Terms of assumptions and accounting principles	4	Ninth
Short test	Giving lectures	Readings in accounting theory, approaches and approaches to accounting thought	Readings in accounting theory, approaches and approaches to accounting thought	4	The tenth
Duties	Giving lectures	Readings in accounting theory, forms and charts	Readings in accounting theory, forms and charts	4	eleventh
Oral exams	Giving lectures	Professional institutes and	Professional institutes and	4	twelveth

		international bodies in the field of accounting	international bodies in the field of accounting		
Discussions	Giving lectures	Accounting standards preparation committees	Accounting standards preparation committees	4	Thirteenth
Direct questions	Giving lectures	Readings in financial accounting standards	Readings in financial accounting standards	4	fourteenth
Short test	Giving lectures	Readings in government accounting standards	Readings in government accounting standards	4	Fifteenth
Duties	Giving lectures	Accounting entries, different models	Accounting entries, different models	4	sixteen

Oral exams	Giving lectures	Accounting entries, multiple readings, formal aspects	Accounting entries, multiple readings, formal aspects	4	seventeenth
Discussions	Giving lectures	Trading account terminology	Trading account terminology	4	eighteen
Direct questions	Giving lectures	Readings on topics in the trading account	Readings on topics in the trading account	4	nineteenth
Short test	Giving lectures	Expenses terminology	Expenses terminology	4	The twentieth
Duties	Giving lectures	Revenue terminology	Revenue terminology	4	21st
Oral exams	Giving lectures	Readings on topics related to profits and losses	Readings on topics related to profits and losses	4	twenty tow

Discussions	Giving lectures	Asset-specific terminology	Asset-specific terminology	4	twenty third
Direct questions	Giving lectures	Terminology of liabilities and capital	Terminology of liabilities and capital	4	twenty fourth
Short test	Giving lectures	Readings on topics related to the statement of financial position	Readings on topics related to the statement of financial position	4	25th
Duties	Giving lectures	Terminology of extinction and inventory	Terminology of extinction and inventory	4	twenty-sixth
Oral exams	Giving lectures	Readings on topics related to extinction and inventory	Readings on topics related to extinction and inventory	4	27th
Discussions	Giving lectures	Cost accounting terminology	Cost accounting terminology	4	Twenty-eighth

Direct questions	Giving lectures	Readings on special topics in cost accounting	Readings on special topics in cost accounting	4	XXIX
Short test	Giving lectures	Terms related to auditing and internal control	Terms related to auditing and internal control	4	thirty

71. Course evaluation

The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams

72. Learning and teaching resources

Lectures	Required textbooks (methodology, if any
Dhiaa Al-Qamousi, Principles of .Accounting, Dar Al-Kutub, Mosul	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

73. Course name : Human rights and democracy
74. Course code : Human rights and democracy
75. Semester/ Year : Academic year 2023-2024
76. Date this description was prepared : February 2024
77. Available forms of attendance : Daily attendance
78. Number of study hours (total)/number of units (total(hours (2 hours per day 60 x 30 (per week
79. Name of the course administrator (if more than one name is mentioned(
: Amil -Name: Shaima Tarram Lafta Al
80. objectives Course

• Introducing the student to t principles of human rights	Objectives of the study subject
81. Teaching and learning strategies	
laboratory, summer training . lecture	The strategy

82. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	The relationship between human	The relationship between human	2	the first

		rights and public .freedoms In the Universal Declaration of Human Rights	rights and public .freedoms In the Universal Declaration of Human Rights		
Oral exams	Giving lectures	In regional charters and national .constitutions	In regional charters and national .constitutions	2	the second
Discussions	Giving lectures	Forms and types of human rights and the interconnections between them	Forms and types of human rights and the interconnections between them	2	the third
Direct questions	Giving lectures	International . Agreements Individual human rights and collective human .rights	International . Agreements Individual human rights and collective human .rights	2	the fourth
Short test	Giving lectures	Economic, social and cultural human rights and civil and political .human rights	Economic, social and cultural human rights and civil and political .human rights	2	Fifth
Duties	Giving lectures	Modern human rights: the right to	Modern human rights: the right to	2	VI

		development, the right to a clean environment, the right to solidarity, the right to Islam... (.etc	development, the right to a clean environment, the right to solidarity, the right to Islam... (.etc		
Oral exams	Giving lectures	The interrelationship between human rights is an indivisible whole	The interrelationship between human rights is an indivisible whole	2	Seventh
Discussions	Giving lectures	Guarantees of respect and protection of human rights The impact of double judiciary on public .freedoms	Guarantees of respect and protection of human rights The impact of double judiciary on public .freedoms	2	VIII
Direct questions	Giving lectures	Guarantees of respect and protection of human rights at the national level	Guarantees of respect and protection of human rights at the national level	2	Ninth
Short test	Giving lectures	Guarantees in the Constitution and laws	Guarantees in the Constitution and laws	2	The tenth

Duties	Giving lectures	Guarantees in the principle of the rule of law	Guarantees in the principle of the rule of law	2	eleventh
Oral exams	Giving lectures	Guarantees of public freedom	Guarantees of public freedom	2	twelveth
Discussions	Giving lectures	Litigation or non-.judicial grievance	Litigation or non-.judicial grievance	2	Thirteenth
Direct questions	Giving lectures	.Judicial appeal Determining the state's responsibility for its legitimate .actions	.Judicial appeal Determining the state's responsibility for its legitimate .actions	2	fourteenth
Short test	Giving lectures	The nature of the .French judiciary	The nature of the .French judiciary	2	Fifteenth
Duties	Giving lectures	Areas of judicial jurisdiction in the field of public .freedoms	Areas of judicial jurisdiction in the field of public .freedoms	2	sixteen
Oral exams	Giving lectures	. Council of State Legal status of .judges	. Council of State Legal status of .judges	2	seventeenth
Discussions	Giving lectures	Public freedoms under	Public freedoms under	2	eighteen

		administrative jurisprudence	administrative jurisprudence		
Direct questions	Giving lectures	The general principles governing administrative jurisprudence in the field of public freedoms	The general principles governing administrative jurisprudence in the field of public freedoms	2	nineteenth
Short test	Giving lectures	The concept of equality The historical : development of the concept of .equality The modern : development of the idea of .equality gender equality Equality between individuals depends on their .beliefs and race	The concept of equality The historical : development of the concept of .equality The modern : development of the idea of .equality gender equality Equality between individuals depends on their .beliefs and race	2	The twentieth
Duties	Giving lectures	Classification of :public freedoms Fundamental freedoms or individual .freedoms	Classification of :public freedoms Fundamental freedoms or individual .freedoms	2	21st

		- Intellectual freedoms and .cultural freedoms - Social economic freedoms	- Intellectual freedoms and .cultural freedoms - Social economic freedoms		
Oral exams	Giving lectures	Fundamental or individual freedoms • The first topic: freedom of security, feeling .and reassurance - The impact of applying the principle of individual security - Adopting the principle of non-retroactivity .of laws - Stages of relative development of the principle of .individual security - During the monarchy before the French Revolution	Fundamental or individual freedoms • The first topic: freedom of security, feeling .and reassurance - The impact of applying the principle of individual security - Adopting the principle of non-retroactivity .of laws - Stages of relative development of the principle of .individual security - During the monarchy before the French Revolution	2	twenty tow

		- In the revolutionary .period - Imperial .period	- In the revolutionary .period - Imperial .period		
Discussions	Giving lectures	Severe measures for individual freedom and its .guarantees -A Detention and detention -B Arrest -C Imprisonment -D Detention pending investigation	Severe measures for individual freedom and its .guarantees -A Detention and detention -B Arrest -C Imprisonment -D Detention pending investigation	2	twenty third
Direct questions	Giving lectures	- Extraordinary or temporary judiciary - Special courts in France, the Fifth Republic - The Algerian liberation war and	- Extraordinary or temporary judiciary - Special courts in France, the Fifth Republic - The Algerian liberation war and the	2	twenty fourth

		the exceptional judiciary	exceptional judiciary		
Short test	Giving lectures	Freedom to come :and go -1 Vehicle movement -2 Market vacation Chapter Eight - :Personal Freedom Title Two: Intellectual .Freedoms	Freedom to come :and go -1 Vehicle movement -2 Market vacation Chapter Eight - :Personal Freedom Title Two: Intellectual .Freedoms	2	25th
Duties	Giving lectures	Freedom of opinion Freedom of belief : Law of separation of church and state	Freedom of opinion Freedom of belief : Law of separation of church and state	2	twenty-sixth
Oral exams	Giving lectures	Freedom of trade :and industry - Constitutional contents - Intervention of the control authority - The scope of freedom of trade and industry	Freedom of trade :and industry - Constitutional contents - Intervention of the control authority - The scope of freedom of trade and industry	2	27th And Twenty-eighth

Discussions	Giving lectures	Political parties : and public freedoms Public freedoms in the Third World	Political parties : and public freedoms Public freedoms in the Third World	2	XXIX And the thirty

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	
Lectures	Required textbooks (methodology, if any(
.Abdul Aadi Sultan Al-Rikabi (rights(	Main references (sources(
Iraqi magazines	Recommended supporting books and references (scientific journals, reports....(
scientific researcher	Electronic references, Internet sites

Course description form

85. Course name : English language
86. : Course Code
87. Semester/ Year : Academic year 2023/2024
88. Date this description was prepared : February 2024
89. Available forms of attendance : Daily attendance
90. Number of study hours (total)/number of units (total(hours (1 hour 30 per dayx 30 (per week
91. Name of the course administrator (if more than one name is mentioned(

: Contact Name: Noha Qasim Suhailzzaid6394@gmail.com	
92. objectives Course	
• Introducing the student to the rul of the English language	Objectives of the study subject
93. Teaching and learning strategies	
lecture	The strate

94. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Definition of basic English terms	Basic terms usage	1	Week 1
Oral exams	Giving lectures	Learn basic terms in management	Basic management terms usage	1	Week 2
Discussions	Giving lectures	Learn basic terms in accounting	Basicaccounting	1	Week 3
Direct questions	Giving lectures	Readings of selective	Reading selective topics	1	Week 4

		subjects in management			
Short test	Giving lectures	Accounting definition, type of accounting	Usage of English terms (IFAC,AAA)	1	Week 5
Duties	Giving lectures	Accounting as position, organizations and specialized insistences	Reading of some professional accounting organization	1	Week 6-8
Oral exams	Giving lectures	Readings of accounting concept	Writing and usage of theoretical frame terms	1	Week 9
Discussions	Giving lectures	Terms of accounting theory	Writing principles and assumptions terms	1	Week 10
Direct questions	Giving lectures	Terms of accounting	Selective readings in	1	Week11

		principles and hypothesis	accounting theory		
Short test	Giving lectures	Readings in accounting theory, methods of accounting science	Selective readings in accounting theory	1	Week 12
Duties	Giving lectures	Readings in accounting theory,diagrams charts	Get to know the international and professional organizations	1	Week 13
Oral exams	Giving lectures	International organizations and associations in accounting	Readings of accounting standards	1	Week 14-16
Discussions	Giving lectures	Committees responsible of preparing	Accounting entries usage	1	Week 17-18

		accounting principles			
Direct questions	Giving lectures	Readings in financial accounting principles	Usage of trading account	1	Week 19
Short test	Giving lectures	Readings in public accounting principles	Usage of expenditure accounts	1	Week 20
Duties	Giving lectures	Accounting entries (examples)	Usage of revenue accounts	1	Week 21
Oral exams	Giving lectures	Accounting entries(formal aspects)	Usage of profit and loss accounts	1	Week 22
Discussions	Giving lectures	Terms of trading account	Usage of asset accounts	1	Week 23
Direct questions	Giving lectures	Readings in trading account	Usage of debit accounts	1	Week 24

Short test	Giving lectures	Terms of expenditures	Usage of financial statement accounts	1	Week 25
Duties	Giving lectures	Terms of revenues	Usage of inventory and depreciation accounts	1	Week 26
Oral exams	Giving lectures	Readings in profit and loss topics	Usage of cost accounting terms	1	Week 27-28
Discussions	Giving lectures	As sets terms	Usage of auditing and internal control	1	Week 29
Direct questions	Giving lectures	Terms of capital and debits	Usage of auditing and internal control terms	1	Week 30
95. Course evaluation					
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams					

96. Learning and teaching resources	
Lectures	Required textbooks (methodology, if ar
A curriculum book approved by t Ministry of Higher Education	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

97. Course name : Statistics	
98. : Course Code	
99. Semester/ Year : Academic year 2023/2024	
100. Date this description was prepared : February 2024	
101. Available forms of attendance : Daily attendance	
102. Number of study hours (total)/number of units (total(hours (2 hours per dayx 30 (per week	60
103. Name of the course administrator (if more than one name is mentioned(	
:Amil - Name: Jumana Ali Baqir Al jumana.ali@atu.edu.iq	
104. objectives Course	
• Introducing the student to t foundations and rules of statisti principles	Objectives of the study subject
105. Teaching and learning strategies	

Lecture, laboratory, summer training					The strategy
106. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Statistics, its definition, importance, relationship with other ،sciences statistics ، definition of the statistical method, review of the statistical .method	Statistics, its definition, importance, relationship with ،other sciences statistics ، definition of the statistical method, review of .method	2	the first
Oral exams	Giving lectures	Classifying and tabulating data, creating simple and double .frequency tables Classification and tabulation of data	Classifying and tabulating data, creating simple and double .frequency tables Classification and tabulation of data	2	The second and third
Discussions	Giving lectures	Graphical display of –:classified data A– Histogram. B– Frequent polygon. C– .Frequency curve	Graphical display of –:classified data A– Histogram. B– Frequent polygon. C– .Frequency curve	2	Fourth and fifth

		D- The iterative curve of the ascending and descending .assembly	D- The iterative curve of the ascending and descending .assembly		
Direct questions	Giving lectures	Measurement of central tendency, its concept and uses, the arithmetic mean in ungrouped data and classified data (long method) , short .method Averages or Measures of Central Tendency	Measurement of central tendency, its concept and uses, the arithmetic mean in ungrouped data and classified data)long method) , .short method Averages or Measures of Central Tendency	2	VI
Short test	Giving lectures	The median, its definition, methods for calculating it for unclassified and classified data mathematically and graphically. Mode, its concept, and calculation for ungrouped and classified data	The median, its definition, methods for calculating it for unclassified and classified data mathematically and graphically. Mode, its concept, and calculation for ungrouped and classified data	2	Seventh and eighth

		Pearson method) mathematically and .(graphicallyThe Mediau	Pearson method) mathematically .(and graphically The Mediau		
Duties	Giving lectures	Measures of dispersion , their concept and ،usesDispersion range for ungrouped and classified data, Interquartile deviation for .unclassified data	Measures of dispersion , their concept and ،usesDispersion range for ungrouped and classified data, Interquartile deviation for .unclassified data	2	Ninth
Oral exams	Giving lectures	Interquartile deviation of classified data mathematically .and graphically Semi-Inter-Quartile-Range	Interquartile deviation of classified data mathematically .and graphically Semi-Inter-Quartile-Range	2	The tenth
Discussions	Giving lectures	Mean deviation , its concept and importance, methods for calculating it for unclassified data	Mean deviation , its concept and importance, methods for calculating it for unclassified data	2	eleventh
Direct questions	Giving lectures	Standard deviation, its concept and importance, methods for	Standard deviation, its concept and importance, methods for	2	Twelfth and thirteenth

		calculating it for ungrouped and classified data Standard Deviation	calculating it for ungrouped and classified data Standard Deviation		
Short test	Giving lectures	Simple correlation, its concept, methods for calculating it for ungrouped data long method) and short .(methodSimple Correlation Coefficient .	Simple correlation, its concept, methods for calculating it for ungrouped data (long method and .(short method Simple Correlation Coefficient .	2	fourteenth
Duties	Giving lectures	Person correlation for coefficient classified data	Person correlation for coefficient classified data	2	Fifteenth
Oral exams	Giving lectures	Rank- Correlation ، Spearman's rank correlation coeff Modified . . Spearman .correlation	Rank- Correlation ، Spearman's rank correlation coeff Modified . . Spearman .correlation	2	Sixteenth and seventeenth
Discussions	Giving lectures	Correlation between attributes Coupling .coefficient	Correlation between attributes Coupling .coefficient	2	The eighteenth and nineteenth

		Coefficient of Association Compatibility .coefficient Coefficient of Centingency	Coefficient of Association Compatibility .coefficient Coefficient of Centingency		
Direct questions	Giving lectures	Time series- its concept. Its uses Time Series	Time series- its concept. Its uses Time Series	2	The twentieth
Short test	Giving lectures	The general trend, its concept, ways to .find itSecular trend ب. Moving average method. B. Method of averaging the halves of the . series C. Least squares .method	The general trend, its concept, ways to .find itSecular trend أ. Moving average method. B. Method of averaging the halves of the . series C. Least squares .method	2	Twenty-first and twenty-second
Duties	Giving lectures	Standard numbers, their concept and ،uses indexnumbers	Standard numbers, their concept and ،uses indexnumbers	2	twenty-third
Oral exams	Giving lectures	Calculating simple index numbers simple index numbers .	Calculating simple index numbers simple index numbers .	2	Twenty-fourth and fifth Twenty

		Calculate weighted index numbers Weighted index numbers number Esper – Bash number – Fisher number – (optimum (	Calculate weighted index numbers Weighted index numbers number Esper – Bash number – Fisher number – (optimal (		and twenty-sixth
Discussions	Giving lectures	Production quality control - Monitoring methods - Charts	Production quality control - Monitoring methods - Charts	2	The twenty-seventh, the twenty-eighth, the twenty-ninth and the thirty-ninth

107. Course evaluation
The grade distribution is 20 first semester, 20 second semester, 10 student activities, .oral and attendance exams, and 50 end-of-year exams

108. Learning and teaching resources	
nothing	Required textbooks (methodology, if any(
Jaafar Salman Youssef, Principles of .Statistics, University of Basra 1990 Dr. Ayesh Mahmoud Zaytoun, Stigmatic Statistics, University .French, Dahman Publishing 1989	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, reports....(

scientific researcher	Electronic references, Internet sites

The second phase

Course description form

109. Specialized accounting : Course Name	
110. : Course Code	
111. Semester/ Year : Academic year 2023/2024	
112. Date this description was prepared : February 2024	
113. Available forms of attendance : Daily attendance	
114. Number of study hours (total)/number of units (total) 150 hours (5 hours per dayx 30 (weeks	
115. Name of the course administrator (if more than one name is mentioned(	
:Amil – Name: Jumana Ali Baqir Al jumana.ali@atu.edu.iq	
116. objectives Course	
Providing the student wi comprehensive information abo the systems Accounting methods used ،different sectors The components of these systems ،commercial banks Oil accounting, accounting insurance companies	Objectives of the study subject
117. Teaching and learning strategies	

lecture , Laboratory, summer training					The strategy
118. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Bank accounting	Bank accounting, Arabization of the commercial bank, its functions and departments, sources of uses of funds in the bank, the accounting system followed in banks and the books, records and documents .used	5	the first
Oral exams	Giving lectures	The bank's technical departments	The bank's technical departments, current accounts division,	5	The second, third and fourth

			current account, types of accounts, current accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, interest calculation operations on debit current .accounts		
Discussions	Giving lectures	Fixed Deposits Division	Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing	5	Fifth and sixth

			deposits before the due date, accounting treatment for withdrawing deposits on the due date (), accounting treatment for renewing a deposit with its interest, and accounting treatment for renewing the principal of the deposit without interest 0		
Direct questions	Giving lectures	Savings Deposits Division	Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers,	5	Seventh and eighth

			interest calculations using the transfer method		
Short test	Giving lectures	Letters of guarantee	Letters of guarantee, certified or attested instruments	5	The ninth and tenth
Duties	Giving lectures	Discounting bills	Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add), and the accounting treatment of	5	The eleventh, twelfth and thirteenth

			the debtor customer's refusal to pay or his delay in .payment		
Oral exams	Giving lectures	External transfer department	Foreign Transfer Department, buying and selling foreign currencies, transferring to and from abroad, issuing travelers' checks to travelers, .issuing credits	5	Fourteenth and fifteenth
Discussions	Giving lectures	Documentary Credits	The nature of the activity and operations of the credit department, opening and clearing documentary credits	5	Sixteenth and seventeenth
Direct questions	Giving lectures	Final Accounts	Final accounts, how	5	The eighteenth

			to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the financial position .statement		and nineteenth
Short test	Giving lectures	Accounting in oil companies	Accounting in oil companies, basic concepts, characteristics of oil accounting and diminishing assets	5	The twentieth
Duties	Giving lectures	Constraint treatments in oil accounting	Restrictive treatments in oil accounting, drilling and	5	Twenty-first

			exploration stage		
Oral exams	Giving lectures	The method of successful efforts	The current expenses method, the total (capital) costs method, and the successful efforts method	5	twenty tow
Discussions	Giving lectures	Constraint treatments for the drilling and excavation phase	Constraint treatments for the drilling and excavation phase	5	twenty third
Direct questions	Giving lectures		Calculating the amortization of oil contracts based on a percentage, and based on the cost and duration of each contract	5	twenty fourth
Short test	Giving lectures	Extinguishing unprepared contracts	International and local accounting standards for oil	5	Twenty-first

			accounting, amortization of unprepared contracts		
Duties	Giving lectures	Accounting in insurance companies	Accounting in insurance companies, processes for proving insurance premiums due and how to collect them in life insurance branches, accounting processes for commissions owed to agencies and how to treat them, processes for canceling insurance policies, accounting processes for granting regular and	5	Twenty-sixth and twenty-seventh

			automatic loans to the documents and how to collect them, accounting processes for liquidation Insurance documents and accounting processes related to compensation		
Oral exams	Giving lectures	Reinsurance accounts	Reinsurance accounts and accounting reserves, operations for incoming and outgoing insurance premiums, accounting operations for incoming and outgoing reinsurance, capital and reserves, and	5	Twenty-eighth and twenty-ninth

			how to form the accounting .reserve		
Discussions	Giving lectures	And the statement of financial position	Preparing the revenues and expenses account and the financial position statement	5	thirty

119. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams	
120. Learning and teaching resources	
nothing	Required textbooks (methodology, if ar
Specialized Accounting/Ibrahim Al-Sabari	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

121. Course name : Intermediate Accounting
122. : Course Code
123. Semester/ Year : Academic year 2023/2024
124. Date this description was prepared : February 2024

125. Available forms of attendance : Daily attendance
126. Number of study hours (total)/number of units (total) 120 hours (4 hours per dayx 30 (per week
127. Name of the course administrator (if more than one name is mentioned(
:Amiel – Name: Laith Ali Hammadi Al Layth.hammadi@atu.edu.iq

128. objectives Course	
Enabling the student to apply scienti: foundations Accounting to enable him to evaluate t financial situation To the institution and show accou Scientifically And logical to serve administrative lev In all sectors	Objectives of the study subject

129. Teaching and learning strategies	
lecture, Laboratory, summer training	The strategy

130. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Practical examples of final accounts in various economic establishments trading)	Introduction to accounting, its nature, and objectives, outputs of the accounting system, users of	4	the first

		account, profit, loss and loss account), profit and loss (account	accounting .information		
Oral exams	Giving lectures	Same vocabulary as the first week	Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance .sheet	4	the second
Discussion s	Giving lectures	Applications for preparing final accounts and converting them into financial statements	Financial statements in industrial facilities	4	the third
Direct questions	Giving lectures	Applications for preparing operating accounts and determining production costs	Operating statement and determining the cost of) production Manufacturing Statement (	4	the fourth
Short test	Giving lectures	Applications related to	Income Statement	4	Fifth

		preparing an operating statement and determining the cost of manufactured goods			
Duties	Giving lectures	Applications for preparing an income statement (income list)	Operation statement and income statement	4	VI
Oral exams	Giving lectures	Applications for preparing employment statements and income statements	Preparing a profit and loss distribution statement	4	Seventh
Discussions	Giving lectures	Applications for preparing a profit and loss distribution statement	Statement of financial position	4	VIII
Direct questions	Giving lectures	Applications for preparing a Statementof Financial Position	Cach Flow audit statement	4	Ninth
Short test	Giving lectures	Applications for preparing	Financial statements in	4	The tenth

		financial statements in commercial .establishments	commercial establishments		
Duties	Giving lectures	Applications for preparing work sheets and restrictive . marketing	WorkSheet and restrictive marketing	4	eleventh
Oral exams	Giving lectures	Applications for preparing debtors and creating an allowance for doubtful debts Yoon	Debtors and creating an allowance for doubtful debts	4	twelveth
Discussion s	Giving lectures	Applications for cash preparation and bank statement reconciliation	Cash and bank statement reconciliation	4	Thirteenth
Direct questions	Giving lectures	Applications for preparing revenue, capital and deferred expenditures	Revenue, capital, and deferred expenses, the importance of differentiating between expenses, and	4	fourteenth

			the effects of confusing them		
Short test	Giving lectures	Applications on methods of acquiring tangible fixed assets, cash purchase, credit purchase, construction or manufacture, .gifting	Fixed assets, their types, methods of obtaining tangible fixed assets, cash purchase, credit purchase, construction or manufacturing, .gifting	4	Fifteenth
Duties	Giving lectures	Applications regarding the depreciation of fixed assets, foundations of .calculation	The extinction of fixed assets, its causes, and the basis for calculating it	4	sixteen
Oral exams	Giving lectures	Applications on methods of calculating extinction, and methods of recording extinction	Methods of calculating extinction, and methods of recording extinction	4	seventeenth
Discussions	Giving lectures	Applications related to dealing with changing the	Dealing with changing the calculation of depreciation,	4	eighteen

		calculation of depreciation, changing the useful life, fixed assets that have disappeared and are still in use.	changing the useful life, fixed assets that have disappeared and .are still in use		
Direct questions	Giving lectures	Applications about selling fixed assets	Selling fixed assets	4	nineteenth
Short test	Giving lectures	Applications for replacing .fixed assets	Replacing fixed .assets	4	The twentieth
Duties	Giving lectures	Applications about losses and profits from selling and replacing fixed assets	Losses and profits from selling and replacing fixed .assets	4	21st
Oral exams	Giving lectures	Applications about investments, stocks, and buying them	Types of investments and .conditions	4	twenty tow
Discussions	Giving lectures	Applications about receiving dividends,	Shares bought, profits, sold, .bonus shares	4	twenty-third

		selling them, and free shares			
Duties	Giving lectures	Applications about purchasing bonds at nominal value, and purchasing between interest payment .periods	Bonds, their types, conditions, purchase at nominal value, purchase between interest .periods	4	twenty-fourth
Oral exams	Giving lectures	Applications about buying and selling bonds for more than the nominal value, (buying at a premium), amortizing the premium, profits and losses from the .sale	Buying and selling bonds for more than the nominal value, buying at a) premium), amortizing the premium, profits and losses from .the sale	4	twenty-fifth
Discussions	Giving lectures	Applications about buying and selling bonds at less than the	Buying and selling bonds at less than the nominal value purchasing at a)	4	twenty-sixth

		nominal value buying at a) discount), amortizing the discount, profits and losses from .the sale	discount), amortizing the discount, profits and losses from .the sale		
Direct questions	Giving lectures	Applications about department accounts, registration and migration	Departmental accounts, their .definition	4	twenty-seventh
Short test	Giving lectures	Applications for transfers between departments	Transfers between departments	4	twenty-eighth
Duties	Giving lectures	Applications regarding the distribution of expenses between departments, and the required accounting .records	Distribution of expenses between departments, required accounting .records	4	twenty-ninth
Oral exams	Giving lectures	General applications .and review	General review and supplementation	4	thirty

			of the curriculum		

131. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams	
132. Learning and teaching resources	
nothing	Required textbooks (methodology, if an
1- Kamal Hassan Juma / Jamil Jawad Hamid / Hatem Ibrahim Hassan / Dar Al-Hekma for Printing and Publishing / 1991 2- Planning budgets as a tool for controlling the accounts of public companies / Abdul Aziz Mahmoud .Al-Imam / Riyadh / 1983 3- Accounting principles between theory and application / Abdel Fattah Al-Sahn / University Youth .Foundation / Alexandria	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

33. Course name : Cost accounting
34. : Course Code
35. Semester/ Year : Academic year 2023/2024
36. Date this description was prepared : February 2024
37. Available forms of attendance : Daily attendance
38. hours (5 hours per day 150 Number of study hours (total)/number of units (total(x (weeks 30
39. Name of the course administrator (if more than one name is mentioned(
:Amil – Name: Ghosun Thamud Muhammad Al ghusoon.mohammad.bib@atu.edu.iq
40. objectives Course

Defining and enabling the student to apply cost accounting concepts In various economic establishments, cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process	Objectives of the study subject

41. Teaching and learning strategies

lecture , Laboratory, summer training	The strategy

142. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Practical cases about the location of cost accounting and its relationship with other departments	Introduction to cost accounting / the concept of cost accounting / the objectives of cost accounting / its uses / the relationship between cost accounting, financial accounting and management accounting / concepts .related to cost	5	the first
Oral exams	Giving lectures	Applied cases on the classification of functional, natural, direct, indirect, fixed and variable costs	Cost tabs / natural tab / functional tab / tab according to the relationship to the unit of product / tab according to the relationship to .the volume of activity (production(	5	the second
Discussions	Giving lectures	Cases about dividing the project into production and service cost centers	Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and .their units	5	the third
Direct questions	Giving lectures	Applied cases on the documentary cycle of purchase and calculating purchase costs	Cost elements/materials/materials control/documentary cycle of the material purchasing process/pricing of purchased materials and how to .calculate the cost of materials	5	the fourth
Short test	Giving lectures	Display documents, warehouse records, and	Procedure for storing materials/inventory documents/inventory	5	Fifth

		exercises using pricing) methods LIFO, FIFO (	records/methods of pricing materials disbursed from warehouses/method of what is received or not disbursed first/method of what comes in last is .disbursed first		
Duties	Giving lectures	Applied cases of the inventory average method and calculating end-of-term storage	Inventory rate method of pricing/how to calculate the value of end-of-term storage/inventory of stored materials/types of inventory, accounting treatments for natural .spoilage and abnormal spoilage	5	VI
Oral exams	Giving lectures	Practical cases about the limits of storage and the economic quantity of purchase	Storage limits/maximum/minimum/economic quantity/order limit	5	Seventh
Discussions	Giving lectures	Presentation of the documentary course on wages and exercises on ways to raise wages	Control of the wages component / the documentary cycle of wages / methods of paying wages	5	VIII
Direct questions	Giving lectures	Application cases of incentives and how to prepare wage lists	Incentives/their importance/types/and how to prepare wage lists	5	The ninth
Short test	Giving lectures	Practical cases of overtime, vacations, and wage analysis	Problems related to wages / overtime lost time / in-kind benefits / /	5	The tenth

			vacations / social security / under analysis of direct and indirect wages		
Duties	Giving lectures	Applied cases on how to count indirect expenses and distribute them to centers	Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution	5	eleventh
Oral exams	Giving lectures	Applied cases on the basis of distributing expenses in the total and individual manner	The method of distribution among the centers is according to the total distribution method and the individual distribution method	5	twelveth
Discussions	Giving lectures	Practical exercises on using the descending distribution method	Method of descending distribution of service centers to production centers	5	Thirteenth
Direct questions	Giving lectures	Practical exercises on using the cross-distribution method	Method of reciprocal distribution of service centers to production centers	5	fourteenth
Short test	Giving lectures	Application cases for load rates and deflection analysis	Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of .indirect expenses	5	Fifteenth

Duties	Giving lectures	Applied cases on marketing, administrative and financing costs	Marketing, administrative, and financing costs/analyzing them and how to take the necessary measures to address them	5	sixteen
Oral exams	Giving lectures	Applications for lists of various costs and a list of total costs	Lists of various costs, the purpose of their preparation, the total (total) costs method, its components, and the most important criticisms directed at the method and how to .prepare the list	5	seventeenth
Discussions	Giving lectures	Applications for listing total costs and processing in-process production	How to process production at the beginning and end of the period for complete production or under operation according to the total method	5	eighteen
Direct questions	Giving lectures	Applied cases for preparing a list of variable costs and income	The variable cost method, its components, areas of use and criticisms directed at it	5	nineteenth
Short test	Giving lectures	Applied cases for processing in-process production with a variable list	How to prepare lists of variable costs and process production at the beginning and end of the period for completed production and production under operation according to the variable method	5	The twenty
Duties	Giving lectures	Applied cases for comparing the total and variable list	A comparison between the total and variable methods and the impact of each method on the net profit resulting from its use	5	twenty one
Oral exams	Giving lectures	An application presentation	The production order costing system, the nature of the production order	5	twenty tow

		of the production orders card	card, the documentary cycle of the production order system		
Discussions	Giving lectures	Applied cases for treating damage and determining the cost of loaded materials	Raw materials element, how to determine the cost of materials charged to orders, treatment of damaged materials, (natural damage (and abnormal damage	5	twenty third
Direct questions	Giving lectures	Application cases of load rates on production orders	Indirect industrial expenses, the basis for estimating them and distributing them to production orders, how to extract loading rates at the center .and production order levels	5	twenty fourth
Short test	Giving lectures	Applied cases for analyzing deviations between charged and actual costs	Analyze the deviations arising between the indirect industrial costs charged to centers and orders with the actual indirect industrial costs and redistribute the deviations	5	25th
Duties	Giving lectures	Cases of the types of production stages and their loading with cost elements	Accounting for the system of production stages, types of stages, determining the cost elements of the production stage	5	twenty-sixth
Oral exams	Giving lectures	Applied cases for treating damaged units in production stages	Treating damaged units during production stages (natural damage and abnormal damage) in the event that they are used by operation or .sold as damaged units	5	27th
Discussions	Giving lectures	Applied cases in the event of	Determine the production cost in the stage if there is production in	5	Twenty-eighth

		a sale value or returning damaged units to operation	operation at the end of the period and the completion rates are uniform .or different for the cost elements		
Direct questions	Giving lectures	Applied cases for processing in-process production at the end of the phase	Determine the production costs of the stage in the event of production under operation at the beginning of the period with different completion rates for the cost elements	5	XXIX
Short test	Giving lectures	Applied cases for processing production under operation at the beginning of the stage using the average cost method	Study the equivalent production lists and the stage production evaluation list using the average cost method	5	Thirty

143. Course evaluation

The grade distribution is 20 first semester, 20 second semester, 10 student activities, oral and .ttendance exams, and 50 end-of-year exams

144. Learning and teaching resources

Required textbooks (methodology, if any(	nothing
Main references (sources(	1. Cost Accounting/ Abdel Wahab Habash 2. Costs in lists and systems / Kamel Ali Al-Abadi, Hakim Ali Rashid 3. Scientific principles in cost accounting / Mufid Khalil .Al-Qaseer

4. Cost Accounting/Ahmed .Al-Saydia 5. Cost accounting in theory and practice / Ibrahim Jazrawi 6. Cost accounting / measurement, analysis and .control / Abbas Al-Shafi'i	
Iraqi magazines website	Recommended supporting books and references (scientific (....journals, reports
scientific researcher	Electronic references, Internet sites

Course description form

145. Course name : The unified accounting system
146. : Course Code
147. Semester/ Year : Academic year 2023/2024
148. Date this description was prepared : February 2024
149. Available forms of attendance : Daily attendance
150. hours (4 hours per day 120 Number of study hours (total)/number of units (total(x (per week 30
151. Name of the course administrator (if more than one name is mentioned(
:Amil - Name: Maidah Hassan Madi Al maiyda.madhi.iba@atu.edu.iq

152. objectives Course	
Teaching the student the basics and gener concepts The accounting system and how to pro treatments Registration and keeping special records and preparing final accounts	Objectives of the study subject

153. Teaching and learning strategies	
lecture , Laboratory, summer training	The strategy

154. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	The unified accounting system, applied uses, applied examples of purchasing from the local market أ- Receiving fixed assets upon purchase ب- Receiving fixed assets after the purchase period	The unified accounting system, accounting guide, innovations in the unified accounting system	4	the first
Oral exams	Giving lectures	Practical examples of purchasing from the foreign market documentary) credits) for fixed (assets أ- Receiving imported fixed assets in one shipment	Fixed asset accounts and methods of obtaining them, purchasing in	4	the second

		ب- Receiving imported fixed assets in multiple shipments	the local market		
Discussions	Giving lectures	Practical examples of construction by contractors, including subcontracting	Purchasing in the foreign market	4	the third
Direct questions	Giving lectures	أ- In the records of the other party ب- In the records of the implementing agency Construction) Contracting (Company	Construction by contractors records of the) authority ordering the (work	4	the fourth
Short test	Giving lectures	Practical examples of gifts and donations in the records of the donor and the donor	Construction by contractors executing) (agency records	4	Fifth
Duties	Giving lectures	Practical examples of manufacturing fixed assets within the unit and processing from within the unit Practical examples of establishment by direct implementation committees Practical examples of central financing of fixed assets	Donations and gifts (records of the donor (and the donor	4	VI

Oral exams	Giving lectures	Practical examples of deferred revenue expenditures أ- In case of purchasing from the local market ب- If obtained from within the economic unit	In-house manufacturing, central finance	4	Seventh
Discussions	Giving lectures	Practical examples of writing off and selling fixed assets A- Selling written off .fixed assets B_ Donating written-off fixed assets	Creation of assets by committees	4	VIII
Direct questions	Giving lectures	Practical examples of purchasing inventory of commodity supplies from the local market	Deferred revenue expenditures	4	Ninth
Short test	Giving lectures	Practical examples of purchasing inventory from the foreign market Documentary) credits for (purchasing materials أ- Documentary credits for the establishment's	Writing off and selling fixed assets	4	The tenth

		account when importing stock of commodity supplies from abroad in one shipment or several shipments ب- Documentary credits for the account of others when importing stock of commodity supplies from abroad for the account of customers based on their request			
Duties	Giving lectures	Practical examples of commercial waste inventory with quantitative and value control in production companies and commercial companies	Introduction to inventory accounts, purchasing inventory of commodity supplies from the local market	4	eleventh
Oral exams	Giving lectures	Same vocabulary as the thirteenth week	Purchasing stock of commodity supplies from	4	twelveth

			the external market		
Discussions	Giving lectures	Practical examples of stock of goods held by others A- Practical examples of sending inventory to others for the purpose of temporary loan B_ Practical examples of sending inventory to others for the purpose of performing some manufacturing operations on it	Stock of waste and consumables	4	Thirteenth
Direct questions	Giving lectures	Practical examples of loans granted when granting, accruing and receiving interest, and recovering the loan with interest at the .end of the loan term	Stock of waste and consumables	4	fourteenth
Short test	Giving lectures	Practical examples of loans received when receiving the loan, accruing and paying the interest, paying the interest with the loan at the end of the loan	Stock of goods held by others	4	Fifteenth

Duties	Giving lectures	Practical examples of financial investments in the case of purchasing shares and documents, depositing with banks and fixed deposits, accruing and receiving returns from these investments, selling shares and bonds, and receiving the value of the deposit or documents with interest at the end of .the period	Loans granted	4	sixteen
Oral exams	Giving lectures	Selling stocks and bonds and receiving the value of the deposit or bonds with interest at the end of the period	Loans received	4	seventeenth
Discussions	Giving lectures	Practical examples of revenues accrued and revenues received in advance	Financial investments	4	eighteen
Direct questions	Giving lectures	Practical examples of accrued expenses and prepaid expenses	Financial investments	4	nineteenth
Short test	Giving lectures	Practical examples of requests for compensation for damage to the company's assets	Miscellaneous debit and credit accounts, including	4	The twentieth

		Practical examples of cash and store differences between what is recorded in the book and what is actually in the fund or stores in the case of increases and decreases, with treatment of these .differences	revenues due and received in advance		
Duties	Giving lectures	Practical examples of advances (advances for business purposes, affiliate advances, marriage advances) when granting advances, recovering advances, and extinguishing marriage advances. Applied examples of money, including permanent advances with applied examples of them, and applied examples of checks and transfers for collection, transfers, rejected checks, and .checks on the road	Expenses accrued and received in advance	4	The twenty-first
Oral exams	Giving lectures	Practical examples of capital at the beginning of its work or opening	Compensation requests for cash and	4	twenty tow

		registration. Practical examples of reserves أ- Practical examples of reserve formation ب- Practical examples of reserve for increases in fixed asset prices 0	inventory differences		
Discussions	Giving lectures	Practical examples of the accumulated extinction allowance and applied examples of the allowance for doubtful debts when creating the allowance for the first time, writing off debts at the end of the fiscal year, and adjusting the book .allowance balance	Advances and cash	4	twenty third
Direct questions	Giving lectures	Practical examples of salaries and wages Proof of registering salaries and monthly wages, registering the withdrawal of salaries and paying deductions to the concerned authorities, and	Capital and reserves	4	twenty fourth

		registering the return of salaries and wages not received to the fund and .redisbursing them			
Short test	Giving lectures	Addressing errors - in salaries and wages by paying the shortfall and increase independently Addressing errors - in salaries and wages while recording salaries and wages	Accumulated impairment allowance, allowance for doubtful debts	4	Twenty-fifth
Duties	Giving lectures	Practical examples of restrictive processing of finished and incomplete production inventory and work in progress Goods for the purpose of sale at the beginning and end of the period and closing in the current activity account	Salaries and wages accounts and everything related to them	4	twenty-sixth
Oral exams	Giving lectures	Practical examples of final accounts	Salaries and wages accounts and everything related to them	4	27th

Discussions	Giving lectures	Examples of the balance sheet in the accounting system	Inventory of finished and incomplete production, work in progress, and inventory of goods for the purpose of sale at the beginning and end of the period	4	Twenty-eighth
Direct questions	Giving lectures	Preparing the current activity account, settlement entries, and closing entries	Final accounts and general budget under the unified accounting system	4	Twenty-nine and thirty-nine

155. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student activities, .oral and attendance exams, and 50 end-of-year exams	
156. Learning and teaching resources	
nothing	Required textbooks (methodology, if any
1. The Unified Accounting System, Dr. Talib Al-Waez, Razzaq Nour Omran / Dar Al-Hekma for Printing and .Publishing / 1990 2. Unified Accounting System/Board of .Financial Supervision/1985	Main references (sources(

3. The unified accounting system in socialist sector companies/Dr. Abdel .Basset Ahmed Radwan/1977 4. The unified accounting system for banks and insurance companies – the .financial center	
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

157. Course name : Calculator applications

158. : Course Code

159. Semester/ Year : Academic year 2023/2024

160. Date this description was prepared : February 2024

161. Available forms of attendance : Daily attendance

162. hours (3 hours per day 90 Number of study hours (total)/number of units (total(x (weeks 30

163. Name of the course administrator (if more than one name is mentioned(

:Amiel - Name: Muhammad Fares Al murtadha.shani@atu.edu.iq

164. objectives Course

Teaching the student the skills working on a computer And using its ready-ma applications and the Internet the field of specialization	Objectives of the study subject

165. Teaching and learning strategies

lecture , Laboratory, summer training	The strategy

166. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

Duties	Giving lectures	Internet 2 and email	E-mail and its programs / / Advantages of e-mailSpam e-mail How to create an e-mail / / How does e-mail work / E-mail addresses / Running the Internet Explorer program/ Creating an e-mail account on theYahoo website Properties of the e-mail account / window / Modifying the settings / Customize the toolbar / Search methods / Basic search and advanced search by file type / Advanced search engines / Browse messages / Sorting messages / Mark a follow-up to the email message and delete it / Open and compress files attached to the message / Create a new message / Attach a file to themessage / Reply to e-mail / Resend the e-mail to another party / Delete the files attached to the message / Close the connection to the Internet / Draft a message signature / Delete the e-mail / Print the e-mail / Search for a / message Create e-mail folders Address book Add an e-mail / address to the address book / Create a group in the address	3	6 -1

			book / Network etiquette / Options for sending messages		
Oral exams	Giving lectures	Presentations Power point	Introduction toPower Point How / to runPower Point Components / ofthe pp window Entering the /pp application Exiting the pp / application/ The interface of the pp application Creating / presentations / Storing presentations / Recalling previously stored presentations / Entering data and texts / Determining the size, shape, and color Font / slides / arranging slides / displaying slides / inserting a new slide / moving a slide / erasing a slide / numbering slides / animations and sound effects / adding animation effects to slide elements / changing the animation effect / canceling the animation effect / using buttons and actions / arranging paragraphs within the slide / Hide the slide / add time to the slide / add music to the slide / create a project withpower point	3	9-7
Discussions	Giving lectures	Excel app	Introduction / OperatingExcel / Components ofthe Excel window	3	20 – 10

		Microsoft excel Office button Homepage Home Insert Page layout Page layout	Bilingual worksheet and / orientation inExcel Entering / data into the worksheet / New / Open an inventory file / Close the worksheet / Save a new worksheet / Save an existing worksheet / Preview before printing / Close the worksheet / Finishexcel Clipboard: cut/copy/paste/copy formatting Font: change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript text / superscript text / change letter case / underline style / effects character spacing / Alignment: Align the text in the cell vertically / Align the text in the cell horizontally / Rotate the text / Direct the text from right to left or vice versa / Increase and decrease the margin between the border and the text in the cell / Wrap the text / Merge and center Number: Numeric format / Account number format / Percentage style / Comma style		

		Formulas Data Review Review ViewView	Increase and decrease decimal places Styles: Numeric format / Format as a table / Format with predefined styles / Define custom cell styles Columns / Insert sheet / Delete cells / Delete rows / Delete columns / Delete sheet / Format cell size Cells: Insert cells / Insert rows / Insert columns / Insert sheet / Delete sheet / Format cell size / Visibility (show and hide) rows, columns and sheet / Organize sheets / Rename sheet / Move or copy sheet / Tab color / Protect sheet Edit: Auto collect / fill / clear / sort and filter / search and select Tables: Insert a table/Create a table Illustrations: pictures / clip art / / shapessmart art drawing Charts: column / line / pie / bar / area / scatter / other charts /Text: text box/header and footer word art signature / line/object/symbol Features: themes / colors / fonts / effects		

			Page setup: margins / page size / orientation / background / title printing Resize for convenience: width / length / resize Sheet Options: Sheet Right to Left / Gridlines / Display / Print / Titles Arrange: Position / Bring to Front / Send to Background / Wrap Text / Align / Group / Rotate / Selection Pane / Conditional Formatting Function Library: Insert a function Auto sum / Recently used items / / Financial / Logical(IF statement / (Text / Date and time / Search and reference / Math and triangles / Additional functions Calculation: Arithmetic / Arithmetic operations (addition / subtraction / multiplication / division) / Calculation options now / Sheet calculation / Automatic addition. Calculating subtotals Fetch external data: fromaccess / from text / from other sources / existing connections Contacts: Update All / Connections / Properties / Edit / Links		

			// :Sort and Filter Sort/Filter/Clear/Reapply/Advanced Data tools: text to columns / remove duplicates / data validation / merge / what-if analysis Outline: group/ungroup/subtotal Proofreading: Spelling and grammar check / Research / Thesaurus / Translation / Translation screen tip / Set language / Word count Comments: New comment / Delete / Previous / Next / Show and hide the comment / Show all comments Changes: Protect sheet / Protect workbook / Share workbook Workbook views: Print Layout / Full Screen Reading / Web Layout Outline / Draft / Show and hide: Ruler / Gridlines / Formula bar / Message bar / Titles Zoom in and zoom out: 100% / one page / two pages / page width Frame: New frame / Arrange all / Freeze panes / Split / Hide / Show / Display side by side / Reposition frame / Save workspace / Swap frames		

Direct questions	Giving lectures	Access app	Run the applicationAccess / Application Features / Template Categories / Features / Create a new, empty database / Home command (Views / Font / Rich Text / Records / Sort and Filter / .Search Create command / Table / Table Templates / Table Design / Form / Split Form / Multiple Items / Blank Form / Additional Forms / Form Design / Report / Labels / Blank Report / Report Wizard / Report Design / Query Wizard / Query .Design Command External Data/Saved /ImportsAccess /Excel .m Text File /ExportExcel /word .text file/ Click "Database Tools/Relationships/Database Documentation/Command /AnalysisAccess Database ".	3	25-21
Short test	Giving lectures	Projects by specialization	Projects by specialization	3	30 – 26

167. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student activities, oral and .attendance exams, and 50 end-of-year exams	
168. Learning and teaching resources	
nothing	Required textbooks (methodology, if any(
Lectures	Main references (sources(

Iraqi magazines website	Recommended supporting books and references (....scientific journals, reports)
scientific researcher	Electronic references, Internet sites

Course description form

169. Course name : Corporate Accounting	
170. : Course Code	
171. Semester/ Year : Academic year 2023/2024	
172. Date this description was prepared : February 2024	
173. Available forms of attendance : Daily attendance	
174. Number of study hours (total)/number of units (total) 120 hours (4 hours per dayx 30 (per week	
175. Name of the course administrator (if more than one name is mentioned(	
:Amiel – Name: Sahar Abdul Hussein Majeed Al sahar.majeed@atu.edu.iq	
176. objectives Course	
Providing the student with sufficie information about the general rules	Objectives of the study subject

And the foundations for private sect companies as well About getting to know the final accour and distributing profits Joining and separating partners, as well liquidating companies 0	

177. Teaching and learning strategies	
Lecture, laboratory, summer training	The strategy

178. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Applied cases in the formation and advertising of joint-liability companies	Individual companies - their types and procedures for forming and announcing joint-liability . companies	4	the first
Oral exams	Giving lectures	Applied cases in proving equal and unequal partners' shares	Proof of partners' shares in capital and feeding shares	4	the second
Discussions	Giving lectures	Practical cases in which partners provide in-kind shares or	In-kind shares	4	the third

		provide assets or liabilities in a business			
Direct questions	Giving lectures	Practical cases in which partners provide cash shares or shares of work	Cash shares	4	the fourth
Short test	Giving lectures	Practical cases in which some partners provide cash shares and others in kind, and the impact of this on determining the shares	In-kind and . cash shares	4	Fifth
Duties	Giving lectures	Applied cases in preparing final accounts and distributing profits and losses among partners	Final accounts, distribution of profits, and methods of distributing profits and .losses	4	VI
Oral exams	Giving lectures	Applied cases in equal distribution and distribution	Equal distribution and distribution in agreed	4	The seventh

		in agreed upon proportions	upon . proportions		
Discussions	Giving lectures	Applied cases in distributing according to capital ratios, granting partners interest on the capital, and distributing the balance in specific ratios	Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific .proportions	4	VIII
Direct questions	Giving lectures	Practical cases in granting partners salaries or rewards in exchange for their services and distributing the rest of the balance in specific proportions, granting partners interest on	Granting partners salaries or rewards in exchange for their services and distributing the balance in specific proportions. Granting partners interest, capital, and salaries in exchange for their services and	4	The ninth

		capital and salaries or rewards in exchange for their services and distributing the balance in specific .proportions	distributing the balance in specific . proportions		
Short test	Giving lectures	Practical cases about partner withdrawals and their benefits	Corporate withdrawals and their . interest	4	The tenth
Duties	Giving lectures	Practical cases about the partner's loan and its interest	Partner loan .and interest	4	eleventh
Oral exams	Giving lectures	Practical cases of life insurance for partners	Partners' life insurance	4	twelveth
Discussions	Giving lectures	Practical cases regarding the change in the partners' agreement and the amendment	Change in the partners' agreement, amending the basis for distributing profits and . losses	4	Thirteenth

		of the basis for distributing profits and losses			
Direct questions	Giving lectures	Practical cases of increasing and decreasing .capital	Capital adjustment – capital increase . Capital adjustment – capital .reduction	4	fourteenth
Short test	Giving lectures	Practical cases of joining a new partner by purchasing a share in the current capital or adding a new share to the capital	Joining a new partner, purchasing the current capital share, adding a new share to the capital	4	Fifteenth
Duties	Giving lectures	Applied cases on measuring and treating the store's goodwill in the absence of an account for the store's goodwill in	Measuring and treating the store's goodwill – the absence of an account for the store's goodwill in the partners' books – the presence of	4	sixteen

		the company's books and in the event that there is an account for the store's goodwill in .the books	an account for the store's goodwill in the company's . books		
Oral exams	Giving lectures	Applied cases in the separation of an original partner, how to evaluate his share, how to pay it, and how to deal with the goodwill of the business when paying him more than his .share	Separation of an original partner, payment of more than .one share	4	seventeenth
Discussions	Giving lectures	Applied cases regarding payment to a partner at less than the value of his share	No payment for less than the share	4	eighteen

Direct questions	Giving lectures	Applied cases on how to deal with the reputation of the store	The reputation of the store and its treatment	4	nineteenth
Short test	Giving lectures	Applied cases on naming joint liability companies	Liquidation . of joint liability companies	4	The twentieth
Duties	Giving lectures	Application cases of fast filtering	Quick . filtering	4	The twenty first-
Oral exams	Giving lectures	Application cases of gradual liquidation	Gradual liquidation	4	twenty tow
Discussions	Giving lectures	Applied cases on establishing joint-stock companies and subscribing to their .shares	Joint stock companies - legal conditions for their establishment .	4	twenty third
Direct questions	Giving lectures	Applied cases of paying the value of shares in joint-stock companies in one payment	Formation of joint-stock companies - payment of the value of the shares in . one payment	4	twenty fourth

Short test	Giving lectures	Applied cases of paying the value of shares through payments	Paying the . value of shares in installments	4	The twenty fifth-
Duties	Giving lectures	Practical cases on the treatment of issuance expenses and establishment expenses	Processing . issuance and establishment expenses	4	twenty - sixth
Oral exams	Giving lectures	Practical cases of delay in paying stock installments	Delay in paying stock installments	4	27th
Discussions	Giving lectures	Practical cases of increasing capital in joint-stock companies by issuing new shares	Increasing capital in joint-stock companies by issuing new .shares	4	Twenty-eighth
Direct questions	Giving lectures	Applied cases on increasing capital through capitalization of profits	Increasing capital in joint-stock companies through capitalization of profits	4	XXIX

Short test	Giving lectures	Applied cases of capital reduction in joint stock companies	Reducing capital in joint stock companies	4	thirty

179. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams	
180. Learning and teaching resources	
nothing	Required textbooks (methodology, if ar
Lectures	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

181. Course name : Principles of Auditing
182. : Code
183. Semester/ Year : Academic year 2023/2024
184. Date this description was prepared : February 2024
185. Available forms of attendance : Daily attendance

186. hours (3 90 Number of study hours (total)/number of units (total(hours per dayx (weeks 30
187. Name of the course administrator (if more than one name is (mentioned
: email ،Name: Murtadha Muhammad Shanimurtadha.shani@atu.edu
188. objectives Course

Introducing the student to t principles, rules and purpose auditing Introducing the laws a regulations that regulate access Auditor	Objectives of the study subject

189. Teaching and learning strategies	
lecture , Laboratory, summer training	The strategy

190. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	The origins and development of auditing	The origins . and development of auditing, its definition and objectives, the between	3	the first and the second

			accounting and auditing		
Oral exams	Giving lectures	Types of auditing	Types of . auditing - partial auditing, final and continuous auditing, mandatory .auditing	3	the third
Discussions	Giving lectures	Internal and external audit	Internal and external auditing, its objectives, internal auditing, its concept, the link between internal and external auditing, comprehensive and testing auditing, environmental auditing, .applied cases	3	Fourth and fifth
Direct questions	Giving lectures	Mistakes and cheating	Errors and fraud, reasons for committing	3	The S A D S and VII

			errors, the role of the auditor in treating and correcting errors and .fraud Applied cases		
Short test	Giving lectures	Internal control system	Internal control system, internal control system, auditor's position on the components of internal control .systems	3	VIII
Duties	Giving lectures	Preliminary steps for the audit process	Ways and means of examining and evaluating internal control systems, cases about evaluating internal control systems in establishments, preliminary steps for the .audit process	3	The ninth, tenth and eleventh

Oral exams	Giving lectures	Qualities and qualifications of the auditor	Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi .legislation The Iraqi Accounting and Regulatory Standards Board and Auditing .Standards Regulations for Practicing the Profession of Accounts No. 7 of 1984 Code of professional conduct for the Association of Accountants and Auditors	3	Twelfth and thirteenth
Discussions	Giving lectures	Evidence in auditing	Evidence in auditing, the concept of evidence, its tools, and means of	3	The fourteenth and fifteenth

			obtaining evidentiary .evidence		
Direct questions	Giving lectures	Audit program	Auditing program, its definition, types, advantages and disadvantages, how to prepare the program Practical cases about audit programs	3	The sixteenth and seventeenth
Short test	Giving lectures	Auditor's notes	Working papers, current and current files, audit signals, auditor's notes	3	eighteen
Duties	Giving lectures	Auditor's report	Auditor's report, its .types Applications about auditor report forms	3	The nineteenth and twentieth
Oral exams	Giving lectures	Cash operations	Cash operations Internal control system for cash	3	The twenty-first and twenty-second

			operations, cash receipts, and cash .payments		
Discussions	Giving lectures	Auditing cash disbursements	Auditing cash operations, auditing fund accounts, auditing bank accounts (bank) Payroll audit, cash sales audit, cash disbursement .audit	3	The twenty-third and twenty-fourth
Direct questions	Giving lectures	Practical applications about auditing	Practical applications on auditing cash operations Futures operations Internal control system for futures operations	3	The twenty-fifth and twenty-sixth
Short test	Giving lectures	Verifying fixed assets and liabilities	Auditing deferred purchases and their returns Auditing forward sales	3	Twenty-seventh and twenty-eighth

			and their returns Verifying fixed assets and liabilities		
Duties	Giving lectures	Internal control under electronic operation	Internal control in light of electronic data operation, introduction to the computer, and the nature of the electronic accounting system	3	The twenty-ninth
Oral exams	Giving lectures	Components and methods of internal control under the computer	Components and methods of internal control under the computer	3	The thirty

191. Course evaluation
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams

192. Learning and teaching resources	
nothing	Required textbooks (methodology, if an
1. Principles of Auditing/Abdul Latif Nouri Al-Qadi, Muayyad Jawad, Dar Al-Hekma .Press/1990	Main references (sources(

2. Fundamentals of Modern Auditing/Sabeeh Al-Tahan, Part .One and Part Two 3. Reviewing its scientific and practical principles/Dr. Issa Abu .Al-Aql 4. Studies in review/Dr. Abbas .Shafi'i 5. Auditing accounts from both theoretical and practical perspectives/ Abdel Fattah Al-Sahn, Dr. Ahmed Nour / 1985	
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

193. Course name : English language
194. : Course Code
195. Semester/ Year : Academic year 2023/2024
196. Date this description was prepared : February 2024
197. Available forms of attendance : Daily attendance

198. hours (1 hour 30 Number of study hours (total)/number of units (total(per dayx (weeks 30
199. Name of the course administrator (if more than one name is mentioned(
: Contact Name: Noha Qasim Suhailzzaid6394@gmail.com
200. objectives Course

to English Introducing the stud grammar	Objectives of the study subject

201. Teaching and learning strategies	
lecture , Laboratory, summer training	The strat

202. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Definition of basic English terms	Basic terms usage	1	Week 1
Oral exams	Giving lectures	Learn basic terms in management	Basic management terms usage	1	Week 2
Discussions	Giving lectures	Learn basic terms in accounting	Basicaccounting	1	Week 3

Direct questions	Giving lectures	Readings of selective subjects in management	Reading selective topics	1	Week 4
Short test	Giving lectures	Accounting definition, type of accounting	Usage of English terms (IFAC,AAA)	1	Week 5
Duties	Giving lectures	Accounting as position, organizations and specialized insistences	Reading of some professional accounting organization	1	Week 6-8
Oral exams	Giving lectures	Readings of accounting concept	Writing and usage of theoretical frame terms	1	Week 9
Discussions	Giving lectures	Terms of accounting theory	Writing principles and assumptions terms	1	Week 10

Direct questions	Giving lectures	Terms of accounting principles and hypothesis	Selective readings in accounting theory	1	Week11
Short test	Giving lectures	Readings in accounting theory, methods of accounting science	Selective readings in accounting theory	1	Week 12
Duties	Giving lectures	Readings in accounting theory,diagrams charts	Get to know the international and professional organizations	1	Week 13
Oral exams	Giving lectures	International organizations and associations in accounting	Readings of accounting standards	1	Week 14-16
Discussions	Giving lectures	Committees responsible of	Accounting entries usage	1	Week 17-18

		preparing accounting principles			
Direct questions	Giving lectures	Readings in financial accounting principles	Usage of trading account	1	Week 19
Short test	Giving lectures	Readings in public accounting principles	Usage of expenditure accounts	1	Week 20
Duties	Giving lectures	Accounting entries (examples)	Usage of revenue accounts	1	Week 21
Oral exams	Giving lectures	Accounting entries(formal aspects)	Usage of profit and loss accounts	1	Week 22
Discussions	Giving lectures	Terms of trading account	Usage of asset accounts	1	Week 23

Direct questions	Giving lectures	Readings in trading account	Usage of debit accounts	1	Week 24
Short test	Giving lectures	Terms of expenditures	Usage of financial statement accounts	1	Week 25
Duties	Giving lectures	Terms of revenues	Usage of inventory and depreciation accounts	1	Week 26
Oral exams	Giving lectures	Readings in profit and loss topics	Usage of cost accounting terms	1	Week 27-28
Discussions	Giving lectures	As sets terms	Usage of auditing and internal control	1	Week 29
Direct questions	Giving lectures	Terms of capital and debits	Usage of auditing and internal control terms	1	Week 30

203. Course evaluation

The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams	
204. Learning and teaching resources	
nothing	Required textbooks (methodology, (any
Lectures	Main references (sources(
Iraqi magazines website	Recommended supporting books and references (scientific journals, (....reports
scientific researcher	Electronic references, Internet sites

Course description form

205. Course name : Crimes of the Baath regime in Iraq
206. : Course Code
207. Semester/ Year : Academic year 2023/2024
208. Date this description was prepared : February 2024
209. Available forms of attendance : Daily attendance
210. hours (2 hours 60 Number of study hours (total)/number of units (total(per dayx (per week 30
211. Name of the course administrator (if more than one name is mentioned(
: Yamil -Name: Shaima Tarram Lafta Alzzaid6394@gmail.com

212. objectives Course	
Introducing the student to t crimes of the Baathist regime Iraq. He will be familiar with t concept of crime, its types, and t international crimes for which t leaders and associates of the Baa regime were convicted according .the court's law Iraqi Supreme Criminal Court	Objectives of the study subject

213. Teaching and learning strategies	
Lecture, laboratory, summer training	The strategy

214. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Duties	Giving lectures	Crimes of the Baath regime according to the Law of the Supreme Iraqi Criminal Court in 2005	Crimes of the Baath regime according to the Law of the Supreme Iraqi Criminal Court in 2005	2	the first
Oral exams	Giving lectures	The concept of crimes and their categories	The concept of crimes and their categories	2	the second

		Definition of crime linguistically and idiomatically	Definition of crime linguistically and idiomatically		
Discussions	Giving lectures	Crime .departments	Crime .departments	2	the third
Direct questions	Giving lectures	The crimes of the Baath regime according to the documentation of the Law of the Supreme Iraqi Criminal Court in 2005 AD	The crimes of the Baath regime according to the documentation of the Law of the Supreme Iraqi Criminal Court in 2005 AD	2	the fourth
Short test	Giving lectures	Types of - international crimes committed by the Baath regime Decisions - issued by the court	Types of - international crimes committed by the Baath Decisions - issued by the court	2	Fifth

		Higher Criminal Court	Higher Criminal Court		
Duties	Giving lectures	Types of international .crimes	Types of international .crimes	2	VI
Oral exams	Giving lectures	Decisions issued by the Supreme Criminal Court	Decisions issued by the Supreme Criminal Court	2	Seventh
Discussions	Giving lectures	Psychological and social crimes and their effects, and the most prominent violations of the Baathist regime in Iraq	Psychological and social crimes and their effects, and the most prominent violations of the Baathist regime in Iraq	2	VIII
Direct questions	Giving lectures	Psychological crimes	Psychological crimes	2	Ninth
Short test	Giving lectures	Mechanisms of psychological .crimes	Mechanisms of psychological .crimes	2	The tenth
Duties	Giving lectures	Psychological effects of crimes	Psychological effects of crimes	2	eleventh

Oral exams	Giving lectures	Social crimes	Social crimes	2	twelveth
Discussions	Giving lectures	Militarization of society	Militarization of society	2	Thirteenth
Direct questions	Giving lectures	The Baathist regime's position on religion	The Baathist regime's position on religion	2	fourteenth
Short test	Giving lectures	Violations of Iraqi laws	Violations of Iraqi laws	2	Fifteenth
Duties	Giving lectures	Pictures of human rights violations and crimes of .power	Pictures of human rights violations and crimes of .power	2	sixteen
Oral exams	Giving lectures	Some decisions regarding political and military violations of the Baath .regime	Some decisions regarding political and military violations of the Baath .regime	2	seventeenth
Discussions	Giving lectures	Prison and detention places of the .Baath regime	Prison and detention places of the .Baath regime	2	eighteen
Direct questions	Giving lectures	Environmental crimes of the	Environmental crimes of the	2	nineteenth

		Baath regime in Iraq	Baath regime in Iraq		
Short test	Giving lectures	Military and radioactive contamination and mine explosions	Military and radioactive contamination and mine explosions	2	The twentieth
Duties	Giving lectures	Destruction of cities and villages, scorched earth .policy	Destruction of cities and villages, scorched earth .policy	2	21st
Oral exams	Giving lectures	Drying the .marshes	Drying the .marshes	2	twenty tow
Discussions	Giving lectures	Razing palm groves, trees and crops	Razing palm groves, trees and crops	2	twenty third
Direct questions	Giving lectures	Mass grave .crimes	Mass grave .crimes	2	twenty fourth
Short test	Giving lectures	Incidents of genocide graves committed by the Baathist regime in Iraq	Incidents of genocide graves committed by the Baathist regime in Iraq	2	25th

Duties	Giving lectures	Chronological classification of genocide graves in Iraq for the period AD - 1963 .AD 2003	Chronological classification of genocide graves in Iraq for the period AD - 1963 .AD 2003	2	twenty-sixth
Oral exams	Giving lectures	Graves of genocide committed by the defunct Baath regime - AD 1999 for AD 2003	Graves of genocide committed by the defunct Baath regime - AD 1979 for AD 2003	2	27th And Twenty-eighth
Discussions	Giving lectures	Genocide graves for the victims of the Shaabani uprising Layam :AD 1991	Genocide graves for victims of the Shaabani uprising of : 1991	2	XXIX And the thirty

215. Course evaluation	
The grade distribution is 20 first semester, 20 second semester, 10 student .activities, oral and attendance exams, and 50 end-of-year exams	
216. Learning and teaching resources	
A course for all public and private universities	Required textbooks (methodology, if any(
Muhammad Heshmat, International .Law and Public Law	Main references (sources(

Iraqi magazines website	Recommended supporting books and references (scientific journals, reports....(
scientific researcher	Electronic references, Internet sites