

**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

2025–2026

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.

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.

Academic Program Description Form

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: 15/11/2025
File Completion Date: 15/12/2025

Signature: 
Head of Department Name:
Assist. Prof. Dr. Laith Ali Hammadi
Date: 26/1/2026

Signature: 
Scientific Associate Name:
Assist. Prof. Dr. Oras khudhayer Obayes
Date: 26/1/2026

The file is checked by:

Department of Quality Assurance and University Performance
Director of the Quality Assurance and University Performance Department:
Assist. Prof. Khansaa Azeez Obayes

Date: 26/1/2026
Signature: 


Assist. Prof. Dr.
Ali Najah Kadhim
Dean of Babylon Technical Institute
Approval of the Dean

1. Program Vision

There is a university of technical periods to be a beacon of science and still for the promising generation of tomorrow, which comes to it when it goes out to the labor market to build the great nation, excellence, innovation and modernization. The Department of Accounting aspires to be a leading scientific edifice at the university in the field of achieving excellence in academic and professional accounting and auditing education and research, and to embody this vision, the department seeks to explore the areas of scientific and cognitive development of accounting sciences and keep pace with international accounting education standards to ensure quality and high academic level, as well as encourage creative scientific research and seek to provide its requirements, to provide all the needs of society with skilled graduates with high capabilities to work and excellence in the various fields of accounting and auditing.

2. Program Mission

The mission of the Department of Accounting 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, abilities and skills necessary to practice the accounting and auditing profession in a professional and ethical manner, capable of competing in the local and external labor market, as well as encouraging scientific research through a high-quality program in accordance with the best international practices that contribute to activating community partnership.

3. Program Objectives

Preparing technical staff 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 developing it continuously in line with technical developments and advanced educational systems in accordance with international education standards and global developments. Qualifying graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to assume 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 thing

5. Other external influences

Funding requirements, economic conditions, and technological developments.

6. Program Structure

Program Structure	Number of Courses	Unit of study	Percentage	Reviews*
Requirements of the institution	8	20	%18	Basic
College Requirements	3	16	%13.1	Basic
Department Requirements	10	84	%68.9	Basic
Summer Training	1	-	-	Basic
Other	1	2	-	Research project

* It can include notes whether the course is basic or optional

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	Practical
The first	ACC103-24-YM	Financial Accounting	2	4

The first	ACC101-24-YM	Government Accounting	1	3
The first	ACC102-24-YM	Accounting readings in English	2	2
The first	ACC105-24-YM	Management	1	2
The first	ACC106-24-YM	Economics and public finance	1	2
The first	ATU1011-24-YM	Computer Applications	1	2
The first	ACC104-24-YM	Statistics	1	1
The first	ATU209-24-YM	Human Rights and Democracy	1	-
The first	ATU2012-24-YM	English	1	-
The first	ATU2010-24-YM	Arabic Language	1	-
The second	ACC206-24-YM	Specialized Accounting	2	3
The second	ACC201-24-YM	Intermediate Accounting	1	3
The second	ACC204-24-YM	Unified accounting system	1	3
The second	ACC205-24-YM	Cost Accounting	2	3
The second	ACC202-24-YM	Auditing	1	2
The second	ACC203-24-YM	Corporate Accounting	2	2
The second	ATU2011-24-YM	Calculator Applications	1	2
The second	ACC207-24-YM	Research Project	-	2
The second	ATU1012-24-YM	English	1	-
The second	ATU24	Baath crimes	1	-
The second	ATU1010-24-YM	Arabic Language	1	-

8. Expected learning outcomes of the program

Knowledge

<p>1. General knowledge of accounting concepts and principles, but specialized and diverse.</p> <p>2. Ability to record accounting and prepare financial statements such as balance sheets and income statements.</p> <p>3. Understanding of the design and</p>	<p>Experience in cognitive learning through practical application to documents, receipts, and records in the lab and daily and term exams.</p>
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accuracy of accounting information systems.

4. Ability to apply future knowledge in decision-making.

Skills

Preparing accountants 1-.capable of handling complex 2.data; developing technical and interpersonal skills.
 3.enabling long-term financial planning based on financial reports.
 4- Understanding International Accounting Standards and applying the principles of sustainable accounting.
 5- Contributing to the preparation of feasibility studies for investment projects.
 6- Ability to analyze financial information and prepare various budgets.

1-Experience in skills-based learning through practical application in laboratories and daily and term exams.
 2- Knowledge of the foundations and rules of accounting as well as accounting records and documents of all kinds.
 3- Statement of accounting principles and objectives.
 4- Know how to deal with personal withdrawals.
 5- Make accounting entries operations.

Values

Learning Outcomes

1- Providing information for decision-making and future planning.
 2- Comparing current and past company performance.
 3- Ensuring financial transactions are prepared correctly and in accordance with applicable standards.
 4- Analyzing cost deviations from budgets.

Statement of learning outcomes - Presenting cases from society that are similar to the practical reality of accounting, such as economic activities or money laundering, and finding out the students' opinions while finding solutions.

9. Teaching and learning strategies

1. Good planning
2. Using the appropriate method
3. Effective implementation
4. Evaluating the results

10. Evaluation methods

Final and semester exams, in addition to daily quiz tests .

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	lecturer
professor	Accounting	accounting			1	
Assistant professor	Accounting	accounting			2	
Assistant professor	Finance and Monetary	Finance and Monetary			1	
Lecturer	Accounting	accounting			2	
Lecturer	Industrial Management	Industrial Management			1	
Lecturer	law	law			1	
Assistant Lecturer	Finance and Banking	Finance and Banking			3	
Assistant Lecturer	Accounting	Accounting			3	

Assistant Lecturer	Financial and monetary	Financial and monetary			2	
Assistant Lecturer	Computer Science	Computer Science			1	
Assistant Lecturer	Arabic language	Arabic language			1	
Assistant Lecturer	geography	Geography of cities			1	

Professional Development

Mentoring new faculty members

They are defined as newly recruited members 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 of faculty members

1. Determining the department's needs of faculty members and their specializations is based on its vision and objectives.
2. The existence of plans for training programs to develop the skills and abilities of faculty members.
3. The existence of databases for the qualifications and experience of faculty members.
4. The contribution of the faculty member in the fields that serve the department in his field of specialization.
5. The quorum of the faculty member in the department is determined in accordance with the instructions.
6. The department worked to provide research requirements for teachers.
7. Availability of appropriate conditions and administrative and educational requirements within the department.
8. Provide clear and accurate instructions that include the use of modern teaching and learning methods within the department.
9. The department grants facilities for the faculty member to participate in conferences, development courses and training workshops.

12. Acceptance Criterion

Central admission for sixth preparatory students (commercial, scientific, literary). The policy for central admission of students in the department is clear, specific, and announced. The policy is clear, specific and announced for the central admission of students to the department. And priority in admission for graduates of middle school from the professional branch (commercial specialization), while graduates of the scientific and literary branch are accepted by the system of differentiation according to the rate

13. The most important sources of information about the program

Curriculum Vocabulary Guide for Financial and Accounting Majors issued by the Technical Education Authority in 2011 Scientific, research and studies.

14. Program Development Plan

The Department of Accounting works to develop the student's practical skills and increase his confidence in his scientific capabilities. The curricula are updated by 20% annually by the subject teacher, and the periodic update follows the Deans Committee, Continuous and periodic improvement of the portfolios and curricula.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First	ACC103-24-YM	Financial Accounting	Basic (Specialized)	√		√		√	√			√			
	ACC101-24-YM	Government Accounting	Basic (Specialized)	√	√			√		√		√			
	ACC102-24-YM	Accounting readings in English	Basic (Specialized)			√	√			√		√			
	ACC105-24-YM	Management	Primary (Assistant)	√					√				√		
	ACC106-24-YM	Economics and public finance	Primary (Assistant)	√			√		√				√		
	ATU1011-24-YM	Computer Applications	Primary (Assistant)			√				√					
	ACC104-24-YM	Statistics	Primary (Assistant)				√			√					

	ATU209-24-YM	Human Rights and Democracy	Basic (General)			√									√
	ATU2012-24-YM	English	Primary (Assistant)		√				√						√
	ATU2010-24-YM	Arabic Language	Basic (General)			√			√				√		
Second	ACC206-24-YM	Specialized Accounting	Basic (Specialized)	√		√		√		√		√			
	ACC201-24-YM	Intermediate Accounting	Basic (Specialized)	√	√			√			√	√			
	ACC204-24-YM	Unified accounting system	Basic (Specialized)		√	√			√	√		√			
	ACC205-24-YM	Cost Accounting	Basic (Specialized)	√			√	√				√			
	ACC202-24-YM	Audting	Basic (Specialized)	√		√					√	√			
	ACC203-24-YM	Corporate Accounting	Basic (Specialized)		√	√		√		√		√			
	ATU2011-24-YM	Calculator Applications	Primary (Assistant)				√			√		√			

● P l e a s e	ATU1012-24-YM	English	Primary (Assistant)	√					√				√		
	ATU24	Baath crimes	Primary (Assistant)				√								√
	ATU1010-24-YM	Arabic Language	Basic (General)	√											√
	ACC207-24-YM	Research Project	Basic (General)	√	√			√				√			

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

Course Description Form

1.Course name : Financial Accounting					
2.Course code: ACC103-24-YM					
3.Semester/Year : annual					
4.Date of preparation of this description : 15\11\2025					
5.Available attendance forms: presence					
6.Number of study hours (total) number of units (total) annual \180hours \12					
7.Name of the course administrator (if more than one name is mentioned).					
Name: Zainab Zuhair Mahdi			Eamil: zainba.mahde.iba16@atu.edu.iq		
8.Course objectives					
Subject objectives			Introducing the student to the basics and rules of accounting Finance		
9.Teaching and learning strategies					
Strategy		Lecture, lab, summer training, Discussion			
10.Course structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	Understanding the types of accounting books and the different methods of recording.	Accounting – Types of accounting books used – Requirements for bookkeeping. Documents, their types, and	Lectures	Duties Oral exams Discussions Direct

			methods of recording in the books (single-entry and double-entry bookkeeping).		Questions Quiz
2	6	Knowing the legal requirements that must be met in the books	Types of accounting books used – Journal – Ledger – Legal requirements that must be met in the books – Documents, their types and methods of recording in the books – Single entry – Double entry.	Lectures	Duties Oral exams
3	6	Identifying methods of capital formation	How to create capital - The balance sheet as the basis for the double-entry bookkeeping system - Debit and credit accounts and how to determine each - Explanation of the terms in the general balance sheet - Assets and liabilities.	Lectures	Duties
4	6	Statement of types of accounting entries	Journal – Journal Planning – How to Record Entries in the Journal Using the Double-Entry System – Types of Double-Entry – Types of Accounting Entries – Controlled Entry – Flexible Entry – Various Examples.	Lectures	Oral exams
5	6	Defining business transactions and how to record them in accounting books	Business transactions and how to record them in accounting books – opening entry – establishment expenses – sales – personal withdrawals – fixed assets.	Lectures	Duties
6	6	Statement of	Business operations.	Lectures	Duties

		business operations methods			
7	6	Definition of insurance and its types	Insurance types and their variations (third-party insurance and third-party (insurance	Lectures	Duties
8	6	Understanding expenses and their types	Expenses and their types.	Lectures	Oral exams
9	6	Definition of types of revenue expenditures	Types of revenue expenditures – Paying interest due on loans.	Lectures	oral exams
10	6	Understanding the ledger, posting methods, and balancing	Stadium Book - Stadium Book Planning - Posting and Balancing - Stadium Book Guide - Emphasis on various examples of how to use the book.	Lectures	Duties
11	6	Trial balance statement	Trial balance.	Lectures	Oral exams
12	6	Understanding the trial balance in totals	Trial balance by totals: how to prepare each – examples.	Lectures	oral exams
13	6	Understanding the merchant's transactions with the bank	Merchant transactions with the bank – How to open a current account – How to open a deposit account (fixed deposits).	Lectures	Duties
14	6	Understand how to open an account	How to open an account.	Lectures	Duties
15	6	Statement of discounting commercial papers	Discounting Commercial Papers Discount – Types of	Lectures	Oral exams

			Discounts – Single and Compound Commercial Discounts.		
16	6	Understand the cash discount method	Cash discount / Commercial paper discount	Lectures	oral exams
17	6	Statement of discounting commercial papers	Discounting commercial papers, payment and discount papers.	Lectures	oral exams
18	6	Commercial Paper Withdrawal Offer	Withdrawal of commercial papers	Lectures	Duties
19	6	Setting up the multi-balance method	Multiple balances.	Lectures	Oral exams
20	6	Knowing how to correct errors	Correction of errors.	Lectures	Duties
21	6	Preparing the final accounts Understanding the preparation method	Final accounts Trading – Profit and Loss – Capital Account – Company Current Account.	Lectures	Oral exams
22	6	Understanding the final accounts, statement of cost of sales	Final accounts Calculating the cost of sales – Balance sheet.	Lectures	Duties
23	6	Preparing and understanding the general budget and trial balance	General budget and trial balance.	Lectures	Duties
24	6	Understanding inventory (account reconciliation) and nominal account reconciliation	Inventory (Account Reconciliation): Reconciliation of nominal accounts – Accrued expenses to prepaid expenses – Prepaid revenues.	Lectures	Oral exams

25	6	Understanding depreciation, methods of calculating depreciation	Depreciation, definition and purposes of depreciation – how to estimate depreciation – methods of calculating depreciation.	Lectures	Duties
26	6	Understanding Debtors – Types of Debts	Debtors – Types of Debts (Good Debts – Doubtful Debts – Bad Debts).	Lectures	Oral exams
27	6	Understanding the inventory of receivables, understanding the creation of an allowance for impairment	Inventory of receivables - Inventory of securities and how to create a provision for the decline in securities prices.	Lectures	Duties
28	6	View box inventory	Inventory the box.	Lectures	Oral exams
29		Understanding the Expense processing	Handling expenses (surplus and shortage) – How to organize an inventory report – Types of inventory (periodic and surprise)	Lectures	Duties
30	6	Presentation of the accounting treatment for the suspended account	Accounting treatment of a suspended account.	Lectures	Oral exams

11.Course Evaluation

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

12.Learning and teaching resources

Required textbooks (methodology, if any)	Nothing
Main references (sources)	Financial Accounting, Dr. Youssef Awad Al-Adly - Others ,1986 edition of That Al-Salasil Publications, Kuwait. Accounting Assets, Dr. Saleh Al-Razzaq,

	<p>Dar Al-Bakr, Amman, 1990.</p> <p>In the principles of financial accounting, d. Abdel Hai Marei / University House 1988.</p> <p>Accounting Theory, Dr. Abbas Mahdi Al-Shirazi, That Al-Chains, Kuwait, 1990</p> <p>Accounting Systems, Adel Muhammad Hassoun, Dar Al-Kutub /Baghdad, 1991.</p>
Recommended books and references (scientific journals, reports...)	<p>A Study in Public Finance, Amjad Abdul Mahdi</p> <p>Mahmoud Youssef</p>
Electronic references, websites	Scholar

Course Description Form

1. Course Title: Management	
2. Course Code: ACC105-24-YM	
3. Semester/Year: annual	
4. Date of preparation of this description : 15\11\2025	
5. Available Attendance Forms: : presence	
6. Number of study hours (total) / number of units (total):annual 90 hours \6	
7. Course administrator's name (if more than one name)	
8. Name: Ruqayyah Kazem Hamza Email: roqaya.almurshidi@atu.edu	
9. Course Objectives	
10. Course Objectives	<ul style="list-style-type: none"> • To introduce and equip the student with the general administrative principles and rules
11. Teaching and learning strategies	
Strategy	Lecture, summer training, group discussion and exchange of ideas

12. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Preparing management programs – development and concepts – for modern schools (Japanese, situational, Islamic).	Evolution and concepts	Lectures	Duties Oral exams Discussions Direct Questions Quiz
2	3	Knowledge of the composition of administrative functions	Introduction to administrative jobs	Lectures	Duties
3	3	Analysis of the organization's functions.	Defining the functions of the establishment	Lectures	Oral exams
4	3	. Presentation of environmental factors affecting management: Economic factors – Political factors – Social factors – Technological factors.	Economic, political, social, and technological factors	Lectures	Discussions
5	3	Administrative Job Openings – Planning.	Administrative functions – Planning	Lectures	Direct Questions
6	3	Presentation of types of planning and forecasting and their relationship to central planning.	Types of planning	Lectures	Quiz
7	3	Understanding the decision-making process	Decision making process	Lectures	Duties
8	3	How to make programmed and unprogrammed decisions.	Programmed and unprogrammed decisions	Lectures	Oral exams

9	3	Presenting scientific methods in the decision-making process	Scientific methods in the decision-making process	Lectures	Discussions
10	3	Knowledge of administrative organization Knowledge of administrative organization.	Administrative organization	Lectures	Direct Questions
11	3	Presenting the principles used in determining the divisions of the organizational structure in the organization	The principles used in determining the divisions of the organizational structure in the organization	Lectures	Quiz
12	3	Presentation of committees and factors that contribute to increasing committee effectiveness.	Committees and factors that contribute to increasing the effectiveness of committees	Lectures	Duties
13	3	. Preparing the program for administrative levels and scope of supervision	. Administrative levels and scope of supervision	Lectures	Oral exams
14	3	Knowledge of validity – its limits – its sources – its types.	Validity – its limits – its sources – its types.	Lectures	Discussions
15	3	Presenting the relationship between responsibility and authority.	the relationship between responsibility and authority	Lectures	Direct Questions
16	3	It defines communications – its types –	Communications - its types -	Lectures	Quiz

		communication networks and the factors affecting the communication process.	communication networks and factors affecting the communication process.		
17	3	Understanding centralization and decentralization.	Centralization and decentralization	Lectures	Duties
18	3	Show the meaning of motivation	Meaning of motivation	Lectures	Oral exams
19	3	. Understanding needs, incentives, motivations, and the influential relationship between them.	. Needs, incentives, motivations, and the influential relationship between them.	Lectures	Discussions
20	3	A statement on types of leadership – the difference between leadership and management – leadership characteristics – leadership styles.	Types of leadership – The difference between leadership and management – Leadership characteristics – Leadership styles	Lectures	Direct Questions
21	3	Monitoring Program Presentation – Monitoring Steps.	Monitoring Program – Monitoring Steps	Lectures	Quiz
22	3	Understanding the types of control – control methods.	Types of control – Control methods	Lectures	Duties
23		View company job	Facility jobs	Lectures	Oral exams

		openings.			
24	3	Production Management Program Statement – Production Plans.	Production Management Program – Production Plans	Lectures	Discussions
25	3	Defining the objectives of production plans and their relationship to other functions.	Production plan objectives and their relationship to other functions	Lectures	Direct Questions
26	3	Marketing Management Presentation - Components of a Marketing Plan and Their Importance.	. Marketing Management - Components of a Marketing Plan and Their Importance.	Lectures	Quiz
27	3	Financial Management Presentation – Annual Financial Plans and Their Components.	Financial Management – Annual Financial Plans and Their Components.	Lectures	Duties
28	3	Knowledge of personnel management – components of a personnel plan.	Personnel Management – Components of a Personnel Plan	Lectures	Oral exams
29	3	Human Resources Management Program Presentation.	Human resources management program	Lectures	Discussions
30	3	Knowledge of the Iraqi administration.	Iraqi administration	Lectures	Direct Questions

13. Course evaluation.

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

14. Learning and Teaching Resources	
Required textbooks (methodology, if any)	There isn't any
Main references (sources)	<p>1. Principles of Management / Dr. Shawky Dahi / Iyad Mahmoud Al-Rahim, Reda Abdul Razzaq, Baghdad, 1988.</p> <p>2. Principles of Management with Focus on Business Administration / Mohammed Khalil Al-Shamma, Baghdad, 1990.</p> <p>3. Modern Management / Dr. Qasim Al-Qurayushi, Amman, 1979.</p> <p>Principles of Management / Dr. Nouri Al-Azzawi, Basra</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Government Accounting
2. Course Code: ACC101-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 120 hours \8

7. Course administrator's name (if more than one name)

Name: Janan Abdul Abbas Email : Jenan.aldulamy@atu.edu.iq

Sanaa kamil obayes sanaa.al-mansoori.iba@atu.edu.iq

8. Course Objectives

Course Objectives

Introducing the student to the foundations and rules

Government Accounting

9. Teaching and learning strategies

Strategy Lectures, laboratories, summer training, and traditional and modern methods

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	4	Definition of government accounting	Preparing the government accounting program, its purposes	Lectures	Duties
Second	4	Presenting the importance of government accounting, its characteristics, and the scope of application of the government budget.	Importance and purposes of government accounting	Lectures	Duties
Third	4	Statement of the source of contractual power for government units, a comparison between financial accounting and government	A comparison between financial accounting and government accounting.	Lectures	Oral exams

		accounting.			
Fourth	4	Presentation of the State General Budget Program... Budget Definition, Budget Divisions, Guide	Definition of budget	Lectures	Discussions
Fifth	4	Preparing budget accounts, the difference between the general budget and the balance sheet.	The importance of budgeting		
Sixth	4	Presentation of the stages a budget goes through, rules for preparing a budget	The stages that the budget goes through, the rules for preparing the budget, the implementation of the budget and the importance of adhering to its provisions, a case study on how to prepare and implement the budget.	Lectures	Direct Questions
Seventh	4	Understanding budget implementation and the importance of adhering to its provisions: a practical case study on how to prepare and implement a budget.	A case study on how to prepare and implement a budget.	Lectures	Direct questions
Eighth	4	Presentation of administrative structures and the government accounting system, the concept of	Administrative structures and the government accounting system, the concept of the public	Lectures	Quiz

		the public treasury, the duties of the public treasury, and organizational structures.	treasury, the duties of the public treasury, the structures of the public treasury/its branches, the relationship between the branches of the public treasury, the method of financing government units and treasuries.		
Ninth	4	Knowledge of the Public Treasury program/its branches, the relationship between the branches of the Public Treasury, and the method of financing government units and treasuries.	Administrative structures and accounting system	Lectures	Short test
Tenth	4	Presentation of the central accounting system, definition of the central accounting system, types of central systems, responsibilities of the accounting unit under it, and the treasury under the central system.	Definition of a centralized accounting system, types of centralized systems, and the responsibilities of the accounting unit within it.	Lectures	Duties
Eleventh	4	Statement of the unit financing method applied to this system, the method of controlling the absolute units of this system, the	. The unit financing method applied to this system, the method of controlling the absolute units of this system, the	Lectures	Oral exams

		advantages and disadvantages of centralization.	advantages and disadvantages of centralization		
Twelfth	4	Presentation of the decentralized accounting system, definition of the decentralized system,	decentralized accounting system	Lectures	Discussions
thirteenth	4	A statement of the components of the decentralized system, and the responsibilities of the accounting unit under it.	The components of a decentralized system, and the responsibilities of the accounting unit under it.	Lectures	Discussions
Fourth	4	. This section presents the financing methods for the accounting unit under a decentralized system, the accounting control methods employed, and the documents and records used in accounting work.	The method of financing the accounting unit under a decentralized system. The method of accounting control under it. The documents and records used in accounting work.	Lectures	Direct Questions
fifth	4	Knowledge of the schedules and trial balances program, the entities to which the data is provided and its purpose.	Tables and trial balances	Lectures	Oral exams
Sixth	4	Displaying the classification of budget accounts according to the accounting guide for budget accounts.	Classification of budget accounts according to the accounting manual for budget accounts. Journal entry	Lectures	Quiz

			procedures under a decentralized system.		
seventeenth	4	A statement of the restrictive processing method under a decentralized system.	Classification of budget accounts according to the accounting guide for budget accounts.	Lectures	Quiz
Eighth	4	Understanding revenues and their types according to the accounting manual for budget accounts.	. Definition of revenues and their types according to the accounting manual for budget accounts	Lectures	Duties
ninth	4	Presentation of practical exercises on Section One/Revenues.	Definition of revenues and their types according to the accounting manual for budget accounts	Lectures	Discussions
Twenty	4	Understanding expenses and their types according to the accounting manual for budget accounts	. Definition of expenses and their types according to the accounting guide for budget accounts / Practical exercises on the second section / Expenses.	Lectures	Oral exams
twenty-first	4	Presentation of practical exercises on Section Two/Expenses.	Definition of expenses and their types	Lectures	
Second, third	4	Presentation of practical exercises on financial and non-financial assets.	Financial, non-financial, and systemic assets: their concepts	Lectures	Discussions
twenty-fourth	4	Presentation of practical exercises on the assets	Financial, non-financial, and systemic assets: concepts and	Lectures	Direct Questions

			classification		
twenty-fifth	4	. Understanding financial and regulatory liabilities, their concepts, and their classifications according to the accounting manual for budget accounts.	Financial liabilities and regulatory liabilities	Lectures	Direct Questions
Twenty-sixth	4	Statement of transfer and financial powers, taking into consideration the Financial Management and Public Debt Law No. 94 of 2004.	Transfer and financial powers, taking into consideration the Financial Management and Public Debt Law No. 94 of 2004.	Lectures	Quiz
Twenty-Seventh	4	Contracting Knowledge – General Conditions, Technical and Accounting Aspects, Accounting Treatments	Contracting – General conditions, technical and accounting aspects, journal entries, practical exercises.	Lectures	Duties
Twenty-eighth	4	Presentation of practical exercises.	Contracting	Lectures	Quiz
Twenty-ninth	4	Statement of how to prepare the result account (balance sheet transactions)	How to prepare the result account (budget transactions) and the financial position account, at the state level.	Lectures	Direct Questions
thirty	4	Displaying the financial center's account, at the national level.	How to prepare the result account (budget transactions) and the financial position account, at the state level.	Lectures	Oral exams

11. Course Evaluation	
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.	
12. Learning and Teaching Resources	
Required textbooks (methodology, if any)	No
Main references (sources)	<p>1- Government Accounting and Public Financial Management - Hanna Razouki Al-Sayegh - 1989 Al-Zaman Press.</p> <p>2- Lectures on government accounting or budget accounts, Dr. Maher Musa Al-Obaidi, Al-Maaref Press, 1984.</p> <p>3- Financial Management and Public Debt Law of 2004.</p> <p>4- State Budget Law No. 107 of 1985.</p> <p>5- Government Accounting, Explanation of the General Foundations of the Budget, p. 1, Al-Sayegh, 1976.</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites Internet	Scholar

Course Description Form

1. Course: Economics and Public Finance
2. Course Code: ACC106-24-YM

3. Semester/Year: annual

4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total): annual 90 hours \6

7. Course administrator's name (if more than one name)

Name: Jumana Ali Baqer Email: jumana.ali@atu.edu.iq

8. Course Objectives

Course Objectives	Introducing the student to the foundations and rules Principles of Economics
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9. Teaching and learning strategies

Strategy	Lecture, summer training, discussion, presentation of modern economic aspects
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10. Course Structure

The week	Hou rs	Required Learning Outcomes	Unit or subject name	Lea rnin g met hod	Evalu ation metho d
The first	3	Presentation of the economic problem	The economic problem, the nature of the economic problem in different economic systems, the elements of the economic problem.	Lect ures	Duties
Second	3	Understanding the components of the economic problem, patterns of solving the economic problem	Patterns for solving economic problems	Lect ure	Oral exams

third	3	Understanding the components of the economic problem, patterns of solving the economic problem	Patterns for solving economic problems	Lectures	oral exams
Fourth	3	Presentation of the concept of demand, the law of demand, the demand schedule, the agents of demand, and the factors affecting demand.	The concept of demand, the law of demand, the demand schedule, the fulfillers of demand, the factors affecting demand.	Lectures	Discussions
Fifth	3	Understanding the student's price elasticity	Student elasticities (price, income, cross) and how to calculate them.	Lectures	Direct Questions
Sixth	3	Presentation of the income, the cross-section) and how it is calculated.	Student elasticities (price, income, cross) and how to calculate them.	Lectures	Direct Questions
Seventh	3	Understanding supply, the concept of supply, the law of supply, the supply table, the supply curve, and the factors affecting supply.	Supply, the concept of supply, the law of supply, the supply table, the supply curve, factors affecting supply.	Lectures	Quiz
Eighth	3	Presentation of supply elasticity and how to calculate it, the equilibrium price.	Supply elasticity and how to calculate it, the equilibrium price.	Lectures	Duties
Ninth	3	Knowledge of production, the concept of production, forms of production	Production, the concept of production, forms of production, elements of production (land, labor, allocation and division of labor, capital, organization).	Lectures	Oral exams
Tenth	3	Presentation of the factors of production (land, labor, allocation and division of labor,	Production, the concept of production, forms of production, elements of production (land, labor, allocation and division of labor,	Lectures	Oral exams

		capital, organization).	capital, organization).		
Eleventh	3	Presentation of production costs, the concept of costs, implicit and explicit costs, marginal costs, formulas for calculating these costs.	Production costs, the concept of costs, implicit and explicit costs, marginal costs, formulas for calculating these costs.	Lectures	Discussions
twelfth		Understanding fixed costs, variable costs, total costs, average costs, and overall cost.	Fixed costs and variable costs, total costs, average costs, cost	Lectures	Oral exams
Thirteenth	3	Statement of revenues, total, average and marginal revenues and their calculation formulas.	Revenues, total, average and marginal revenues and their calculation formulas.	Lectures	Direct Question
Fourteenth	3	Market presentation: its forms and characteristics	Markets: Their Forms and Characteristics 1. The Perfectly Competitive Market and Its Conditions	Lectures	Quiz
fifteenth	3	Show markets	1. The Monopoly Market and its Characteristics 2. Monopolistic Competition Oligopoly	Lectures	Quiz
Sixteenth	3	Understanding national output and national income, methods of calculating national income (output method, income method, expenditure	National Product and National Income, Methods of Calculating National Income (Production Method, Income Method, Expenditure Method)	Lectures	Duties

		method)			
Seventeenth	3	A statement explaining the concept of money, barter, and its drawbacks.	Money, the concept of money, barter and its drawbacks, functions of money, types of money	Lectures	Oral exams
Eighteenth	3	Presenting monetary problems/inflation, deflation	Monetary problems/inflation: Definition, causes, and consequences Deflation: Its nature, causes, and consequences.	Lectures	Discussions
Nineteenth	3	Knowledge of public finance, public needs	Definition of public finance, Public needs, Characteristics of public needs	Lectures	Direct Questions
Twentieth	3	Public expenditures	Public expenditures, their components, and their divisions.	Lectures	Quiz
twenty-first	3	Understanding public expenditures and their classifications	Public expenditures, their components, and their divisions.	Lectures	Oral exams
Twenty-second	3	Statement of the economic effects of public spending	The economic effects of public spending (its impact on production, income and its distribution, on use, on investment, on consumption)	Lectures	Duties
Twenty-third	3	Knowledge of public revenues	Public revenues, their types, state revenues from its properties.	Lectures	Oral exams
Twenty-fourth	3	Presentation of taxes, definition of taxes, elements of taxation.	Taxes, definition of taxes, elements of taxation.	Lectures	Discussions
Twenty-fifth	3	Statement of tax purposes	Tax purposes (Economic purposes, social purposes).	Lectures	Direct Questions
Twenty-sixth	3	Know the tax base	Tax base (Single tax, and multiple taxes)	Lectures	Quiz
Twenty-seventh	3	View tax price	Tax rate (proportional rate,	Lect	Duties

seventh			progressive rate, regressive rate).	ures	
Twenty-eighth	3	Tax Fairness Statement	Tax fairness and the rules upon which it is based.	Lectures	Oral exams
Twenty-ninth	3	Fees presentation: Definition, types, and comparison between them and taxes.	Fees: Definition, Types, and Comparison Between Them and Taxes	Lectures	Discussions
Thirty	3	Knowledge of general loans	Public loans: Definition, methods of subscription, types, conditions, and economic effects.	Lectures	Direct Questions

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)

There isn't any

Main references (sources)

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 Partial Analysis" / Dar Al-Maarifa University / Alexandria 1989.
3. Dr. Mohammed Mahmoud Al-Nasr, Dr. Abdullah Muhammad Alamia "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

	<p>Finance", helped Al-Mustansiriya University to print it in 1990.</p> <p>6. Mustafa Hussein Salman, "Public Finance", Dar Al-Mustaqbal for Publishing and Distribution, 1990.</p> <p>7. Hisham Mohammed Safwat Al-Omari, "Economics of Public Finance and Fiscal Policy", Part One, Public Expenditures, Public Revenues and Public Loans, University of Baghdad, 1988.</p> <p>Dr. Saeed Al-Obaidi, "The Economics of Public Finance", Dar Dijla, Amman, 2011.</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Computer Applications and artificial intelligence
2. Course Code: ATU1011-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 90 hours \2

7. Course administrator's name (if more than one name)

Name: Mohamed Faris Email: murtadha.shani@atu.edu.iq

8. Course Objectives

Course Objectives	Introducing the student to the foundations and rules Computer Applications
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9. Teaching and learning strategies

Strategy	Lecture, laboratory, summer internship
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Display computer components Display	Computer components Computer hardware parts	Lectures	Duties
2	2	Understanding software	Software	Lectures	Quiz
3	2	Knowledge of windows	Windows	Lectures	oral exams
4	2	Display Control panel	Control panel	Lectures	Duties
5	2	Knowing how to use the window	Dealing with the window	Lectures	Direct questions
6	2	Understanding the Start Menu	Start menu	Lectures	Duties
7	2	Identifying folders and files	folders and files	Lectures	Direct questions

8	2	View attached programs	Accessories	Lectures	Duties
9	2	Show files	File	Lectures	Direct questions
10	2	Folder statement	Folder	Lectures	Duties
11	2	statement Finish the painter Entertainment	Finish the painter Entertainment programs Media player	Lectures	Direct questions
12	2	Finding the My Computer icon	My computer icon	Lectures	Duties
13	2	Finding Computer ethics	Computer ethics	Lectures	Discussions
14	2	statement Viruses	Viruses	Lectures	Duties
15	2	Presentation of methods for treating viruses	Office button	Lectures	Direct questions
16	2	Office button statement	Home page	Lectures	Duties
17	2	Understanding the homepage	Insert insert	Lectures	Direct questions
18	2	Show an insert list	page layout	Lectures	Duties
19	2	Knowledge of page layout	References	Lectures	Duties
20	2	Understand and explain references	Mailings	Lectures	Duties
21	2	Show how to correspond	review	Lectures	Direct questions
22	2	Understand the review	view	Lectures	Duties
23	2	Display list statement	Clipboard	Lectures	Direct questions

24	2	View portfolio	Microsoft word	Lectures	Duties
25	2	Understanding a word processor	Microsoft word	Lectures	Direct questions
26	2	Understanding a mailings	Mailings	Lectures	Duties
27	2	Know the instructions Microsoft office	Microsoft office word	Lectures	Direct questions
28	2	View Audit file	Audit file	Lectures	Duties
29	2	Show contents	Contents	Lectures	Direct questions
30	2	Internet statement	Internet/Networks and their types	Lectures	Quiz

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (Methodology, if any)	Lectures
Main references (sources)	Sami Ahmed Al-Omari, Introduction to Computer Science, Computer Center - University of Jordan.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course description form

1. Course Title: Accounting Readings

2. Course Code: ACC102-24-YM

3. Semester/Year: annual

4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 120 hours \8

7. Course administrator's name (if more than one name)

Name: Mona Abed Sakban

Email: abdmuna247@gmail.com

8. Course Objectives

Course Objectives

Introducing the student to the foundations

and accounting English terminology

9. Teaching and learning strategies

Strategy

Lectures, seminars on the latest modern accounting developments, summer training

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	4	Developing a program to introduce basic English terminology	Definition of basic English terms	Lectures	Duties
Second	4	Presentation of basic terminology in administrative disciplines	Learn about basic terms in administrative disciplines	Lectures	Oral exams
Third	4	Knowledge of basic accounting terminology	Learn about the basic terms in the field of accounting	Lectures	Discussions

Fourth	4	Presenting readings on selected topics in the field of administrative disciplines	Readings of selected topics in the field of administrative disciplines	Lectures	Direct Questions
Fifteen	4	Accounting knowledge, branches of accounting	Definition of accounting, branches of accounting	Lectures	Quiz
Sixth	4	Statement on accounting as a profession, specialized organizations and institutes	Accounting as a profession, organizations and specialized institutes	Lectures	Duties
Seventh	4	Presentation of a reading on the concept of accounting	Read the topic about the concept of accounting	Lectures	Oral exams
Eighth	4	Understanding the terminology of the accounting conceptual framework	Review of the terminology of the conceptual framework of accounting	Lectures	Discussions
Ninth	4	Statement of accounting assumptions and principles terms	Accounting Assumption and Principles Terminology	Lectures	Direct Questions
Tenth	4	Knowledge of readings in accounting theory, approaches and methodologies of accounting thought	Readings in accounting theory - entrances and methods of accounting thought	Lectures	Quiz
Eleve	4	Presentation of readings in accounting theory, forms and	Readings in accounting theory	Lectures	Duties

nth		diagrams	- forms and schemes		
Twelfth	4	Knowledge of professional institutes and international bodies in the field of accounting	Professional institutes and international bodies in the field of accounting	Lectures	Oral exams
Thirteenth	4	Presentation of the accounting standards committees	Accounting Standards Preparation Committees	Lectures	Discussions
Fourteenth	4	Statement of readings in financial accounting standards	Readings in Financial Accounting Standards	Lectures	Direct Questions
Fifteenth	4	Presentation of readings in government accounting standards	Readings in Government Accounting Standards	Lectures	Quiz
Sixteenth	4	Accounting constraints, different models	Accounting constraints, different models	Lectures	Duties
Seventeenth	4	Understanding accounting constraints, different models	Accounting entries, multiple readings, formal aspects	Lectures	Oral exams
Eighteenth	4	Presentation of accounting constraints, multiple readings, formal aspects	Trading Account Terminology	Lectures	Discussions
Nineteenth	4	Trading Account Terminology Statement	Readings of topics in the trading account	Lectures	Direct Questions
Twenty	4	Display readings for topics in the trading account	Expense terminology	Lectures	Quiz

Twenty-first	4	Understanding the terminology related to expenses	Revenue terminology	Lectures	Duties
Twenty-second	4	Understanding revenue terminology	Readings of profit and loss topics	Lectures	Oral exams
Twenty-third	4	Knowledge of readings related to profit and loss topics	Terminology for assets	Lectures	Discussions
Twenty-fourth	4	Displaying asset-specific terminology	Terminology for liabilities and capital	Lectures	Direct Questions
Twenty-fifth	4	Understanding the terminology related to liabilities and capital	Readings of topics related to the statement of financial position	Lectures	Quiz
Twenty-sixth	4	Presenting readings on topics related to the financial center's list	Terminology for extinction and inventory	Lectures	Duties
Twenty-seventh	4	Statement of terms related to depreciation and inventory	Readings of topics related to extinction and inventory	Lectures	Oral exams
Twenty-eighth	4	Knowledge of readings on topics related to extinction and inventory	Terminology for cost accounting	Lectures	Discussions
Twenty-ninth	4	Knowledge of readings on specific topics in cost accounting	Readings of special topics in cost accounting	Lectures	Direct Questions
Thirty	4	Presentation of terms related to auditing and internal control	Terminology for Audit and Internal Control	Lectures	Quiz

11. Course Evaluation

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

12. Learning and Teaching Resources	
Required textbooks (methodology, if any)	Lectures
Main references (sources)	Dia Al-Qamusi, Principles of Accounting, Dar Al-Kutub, Mosul.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course: Human Rights and Democracy	
2. Course Code: ATU209-24-YM	
3. Semester/Year: annual	
4. Date of preparation of this description: 15\11\2025	
5. Available Attendance Forms: presence	
6. Number of study hours (total) / number of units (total) annual 60 hours \2	
7. Course administrator's name (if more than one name)	
Name: Zaid Majeed Khader	
Email: zzaid6394@gmail.com	
8. Course Objectives	
Course Objectives	Introducing the student to the principles of human rights, including their duties and responsibilities.
9. Teaching and learning strategies	
Strategy	Lecture, summer training, case studies of rights and responsibilities, discussions
10. Course Structure	

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	1	Presenting the relationship between human rights and public freedoms	The relationship between human rights and public freedoms. In the Universal Declaration of Human Rights	Lectures	Duties
Second	1	Understanding regional charters and national constitutions	In regional charters and national constitutions.	Lectures	Oral exams
Third	1	Presentation of the forms and categories of human rights	Forms and categories of human rights and their interdependence	Lectures	Discussions
fourth	1	Understanding international conventions	Economic, social and cultural human rights and civil and political human rights.	Lectures	Quiz
Fifth	1	Understanding international conventions	Economic, social and cultural human rights and civil and political human rights.	Lectures	Quiz

Sixth	1	Knowledge and understanding of human rights	Modern human rights:the right to development, the right to a clean environment, the right to solidarity, the right to Islam... etc.)	Lectures	Duties
Seventh	1	Clarifying modern human rights	The interdependence of human rights is indivisible	Lectures	Oral exams
Eighth	1	Statement on the interrelationship between human rights	Guarantees of respect and protection of human rights The effect of the duality of the elimination of public freedoms.	Lectures	Discussions
Ninth	1	Offering guarantees for respecting and protecting human rights	Guarantees of respect and protection of human rights at the national level	Lectures	Direct Questions
tenth	1	Understanding the guarantees for respecting and protecting human rights at the national level	Guarantees in the Constitution and Laws	Lectures	Quiz
Elevant	1	Understanding the	Guarantees in the principle of the rule	Lecture	Duties

h		guarantees in the constitution and laws	of law	s	
Twelfth	1	Statement and presentation of guarantees in the principle of the rule of law	Guarantees of public freedom	Lectures	Oral exams
Thirteenth	1	Preparing guarantees for public freedom	Non-judicial litigation or grievance.	Lectures	Discussions
Fourteenth	1	Judicial litigation statement	Judicial appeal. Determining the responsibility of the state for its legitimate acts.	Lectures	Direct Questions
Fifteenth	1	Understanding the methods of judicial appeal	The nature of the French judiciary.	Lectures	Quiz
Sixteenth	1	Understanding the nature of the French judiciary	Areas of jurisdiction in the field of public freedoms.	Lectures	Duties
Seventeenth	1	Presentation of areas of judicial jurisdiction	State Council. The legal status of judges.	Lectures	Oral exams

Eighteenth	1	Understanding and knowledge of the State Council.	Public freedoms under administrative jurisprudence	Lectures	Discussions
Nineteenth	1	Understanding public freedoms according to administrative jurisprudence	General principles governing administrative jurisprudence in the field of public freedoms	Lectures	Direct Questions
Twenty	1	Statement and presentation of the general principles of freedoms	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 according to their beliefs and race.	Lectures	Quiz
Twenty-first	1	Know the concept of equality	Classification of public freedoms: Fundamental freedoms or individual freedoms. - Intellectual freedoms or cultural freedoms. - Social economic freedoms	Lectures	Duties
Twenty-second	1	Preparation and classification	Fundamental or individual freedoms. • The first topic: freedom of security,	Lectures	Oral exams

		of public freedoms	<p>feeling and reassurance.</p> <ul style="list-style-type: none"> - The effect 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. - In the monarchy before the French Revolution - In the revolutionary period. - Imperial period. 		
Twenty-third	1	Presentation of fundamental or individual freedoms	<p>Acute measures of individual freedom and its guarantees.</p> <ul style="list-style-type: none"> A- Detention and Detention B. Arrest C. Imprisonment D. Detention pending investigation 	Lectures	Discussions
Twenty-fourth	1	Knowledge of exceptional or temporary judicial rulings	<ul style="list-style-type: none"> - Exceptional or temporary judiciary - Special Courts of France, Fifth Republic - Algerian War of Liberation and Extraordinary Justice 	Lectures	Direct Questions
Twenty-	1	Knowing the	Freedom to go and return:	Lecture	Quiz

fifth		freedom to come and go	1- Movement of vehicles 2- Market License Chapter Eight - Personal Freedom: Title II: Intellectual Freedoms.	s	
Twenty-sixth	1	Understanding freedom of opinion and explaining freedom of belief	Freedom of opinion Freedom of belief Law of Separation of State and Church	Lectures	Duties
Twenty-seventh	1	Free trade and industry offer	Freedom of trade and industry - Constitutional implications - Regulatory intervention - Scope of freedom of trade and industry	Lectures	Oral exams
Twenty-eighth	1	Free trade and industry offer	Freedom of trade and industry	Lectures	Oral exams
Twenty-ninth	1	Understanding the importance of political parties	Political Parties and Public Freedoms Public Freedoms in the Third World	Lectures	Discussion
Thirty	1	Statement of the political parties' program. Third World.	Political parties in the Third World	Lectures	Discussions

11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student

activities, oral exams, attendance, and 50 end-of-year exams.

12. Learning and Teaching Resources	
Required textbooks (methodology that Found)	Lectures
Main references (sources)	Abdul Adi Sultan Al-Rikabi (Rights).
Recommended books and references (scientific journals, reports...)	Iraqi Magazines
Electronic References, Websites	Scholar

Course description form

1. Course Title: English language	
2. Course Code: ATU2012-24-YM	
3. Semester/Year: annual	
4. Date of preparation of this description: 15\11\2025	
5. Available Attendance Forms: presence	
6. Number of study hours (total) / number of units (total) annual 30 hours \ 2	
7. Course administrator's name (if more than one name)	
mohammed.amir.iba101@atu.edu.iq Mohammed Dekan Abdul Amir	
8. Course Objectives	
Course Objectives	Introducing the student to English grammar
9. Teaching and learning strategies	
Strategy	Lecture

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	understand Basic terms usage	Definition of basic English terms	Lectures	Duties
2	1	View information Basic management terms usage	Learn basic terms in management	Lectures	Oral exams
3	1	understand Basic accounting	Learn basic terms in accounting	Lectures	Discussions
4	1	View Reading selective topics	Readings of selective subjects in management	Lectures	Direct Questions
5	1	understand Usage of English terms (IFAC,AAA)	Accounting definition,type of accounting	Lectures	Quiz
6	1	View Reading of some professional accounting	Accounting as position , organizations and specialized insistutions	Lectures	Duties

		organization			
7	1	understand Reading of some accounting	Accounting as position , organizations and specialized insistutions	Lectures	Duties
8	1	View Reading of some organization	Accounting as position , organizations and specialized insistutions	Lectures	Duties
9	1	understand Writing and usage of theoretical frame terms	Readings of accounting concept	Lectures	Oral exams
10	1	View Writing principles and assumptions terms	Terms of accounting theory	Lectures	Discussions
11	1	understand Selective readings in accounting theory	Terms of accounting principles and hypothesis	Lectures	Direct Questions
12	1	View Selective	Readings in accounting	Lectures	Quiz

		readings in accounting theory	theory, methodologies of accounting science		
13	1	understand Get to know the international and professional organizations	Readings in accounting theory, diagrams charts	Lectures	Duties
14	1	View International organizations and associations in accounting	Readings of associations in accounting	Lectures	Oral exams
15	1	understand International organizations and associations in accounting	Readings of International	Lectures	Oral exams
16	1	View International organizations and	Accounting entries usage	Lectures	Discussions

		associations in accounting			
17	1	View Accounting entries usage	Committees responsible of preparing accounting principles	Lectures	Discussions
18	1	understand Accounting of preparing accounting principles	Committees responsible of preparing accounting principles	Lectures	Discussions
19	1	View Usage of trading account	Readings in financial accounting principles	Lectures	Direct Questions
20	1	understand Usage of expenditure accounts	Readings in public accounting principles	Lectures	Quiz
21	1	View Usage of revenue accounts	Accounting entries (examples)	Lectures	Duties
22	1	understand Usage of profit and	Accounting entries(formal aspects)	Lectures	Oral exams

		loss accounts			
23	1	View Usage of asset accounts	Terms of trading account	Lectures	Discussions
24	1	Usage of debits accounts	Readings in trading account	Lectures	Direct Questions
25	1	View Usage of financial statement accounts	Terms of expenditures	Lectures	Quiz
26	1	understand Usage of inventory and depreciation accounts	Terms of revenues	Lectures	Duties
27	1	View Readings in profit and loss topics	Usage of cost accounting terms	Lectures	Oral exams
28	1	understand Readings in profit and loss topics	cost accounting terms	Lectures	oral exams
29	1	View Usage of auditing	Terms costs	Lectures	Discussions

		and internal control			
30	1	understand Usage of auditing and internal control terms	Terms of capital and debits	Lectures	Direct Questions

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)	Lectures
Main references (sources)	Methodological book approved by the Ministry of Higher Education
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Statistics	
2. Course Code: ACC104-24-YM	
3. Semester/Year: annual	
4. Date of preparation of this description: 15\11\2025	
5. Available Attendance Forms: presence	
6. Number of study hours (total) / number of units (total) annual 60 hours \ 4	
7. Course administrator's name (if more than one name)	
Name; Suraa Alaa Jawad	Email : sry134705@gmail.com
8. Course Objectives	
Course Objectives	Introducing the student to the foundations

of And the rules of the principles of statistics

9. Teaching and learning strategies

Strategy	Lecture, Laboratory, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Preparing a program 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 the statistical method.	Lectures	Duties
2	2	Show topic Classification and tabulation of data, formation of simple and double frequency tables. Classification and Tabulation of data	Classification and tabulation of data, formation of simple and double frequency tables. Classification and Tabulation of data	Lectures	Oral exams
3	2	Knowledge of the structure of simple and double frequency tables	Data classification and tabulation; creation of simple and double frequency tables Classification and Tabulation of data	Lectures	Oral exams

4	2	Knowledge Graphical presentation of classified data:- A – Histogram. B – Frequency polygon.	Graphical presentation of classified data:- A – Histogram. B – Frequency polygon.	Lectures	Discussions
5	2	Show topic C – Frequency curve. D – The frequency curve of the ascending and descending grouping.	C – Frequency curve. D – The frequency curve of the ascending and descending grouping.	Lectures	Discussions
6	2	Knowledge Measuring the central tendency, its concept and uses, the arithmetic mean in unclassified data and classified data (lengthy method) is a shortcut. Averages or Measures of Central Tendency	Measuring the central tendency, its concept and uses, the arithmetic mean in unclassified data and classified data (lengthy method) is a shortcut. Averages or Measures of Central Tendency	Lectures	Direct Questions
7	2	Knowledge The median, its definition, its calculation methods for unclassified and classified data arithmetically and graphically.	The median, its definition, its calculation methods for unclassified and classified data arithmetically and graphically.	Lectures	Quiz
8	2	Knowledge Mode, concept, calculation of unclassified and classified data (Pearson's method arithmetically and graphically).The	Mode, concept, calculation of unclassified and classified data (Pearson's method arithmetically and graphically).The Median	Lectures	Duties

		Mediau			
9	2	Dispersion measures, concept and uses, disperison range for unclassified and classified data, quartile deviation for unclassified data.	Dispersion measures, concept and uses, disperison range for unclassified and classified data, quartile deviation for unclassified data.	Lectur es	Duties
10	2	Quartile deviation of mathematically and graphically classified data.Semi-Inter – Quartile – Range	Quartile deviation of mathematically and graphically classified data.Semi-Inter –Quartile – Range	Lectur es	Oral exams
11	2	Mean deviation, concept and importance, methods of calculation of unclassified data	Mean deviation, concept and importance, methods of calculation of unclassified data	Lectur es	Discussio ns
12	2	Standard deviation, concept and importance, methods of calculation for unclassified and classified data	Standard deviation, concept and importance, methods of calculation for unclassified and classified data	Lectur es	Direct Questions
13	2	Understanding Standard Deviation and Methods for Calculating It for Ungrouped and Grouped Data	Standard Deviation	Lectur es	Oral exams
14	2	Simple correlation, concept, methods of calculating unclassified data (verbose method	Simple correlation, concept, methods of calculating unclassified data (verbose method and shortcut	Lectur es	Quiz

		and shortcut method). Simple Correlation Coefficient .	method). Simple Correlation Coefficient .		
15	2	Person correlation coefficient for tabbed data	Person correlation coefficient for tabbed data	Lectures	Duties
16	2	Rank Correlation , Spearman Correlation for sparman ranks, sparmans rank correlation coeff.	Rank Correlation , Spearman Correlation for sparman ranks, sparmans rank correlation coeff.	Lectures	Oral exams
17	2	Show topic Spearman's modified correlation.	Spearman's modified correlation.	Lectures	Oral exams
18	2	Data correlation traits correlation between attributes Coupling coefficient . Coefficient of Association Compatibility coefficient	Data correlation traits correlation between attributes Coupling coefficient . Coefficient of Association Compatibility coefficient	Lectures	Discussions
19	2	Knowledge Coefficient of Centingency	Coefficient of Centingency	Lectures	Discussions
20	2	Time series - its concept. Uses of Time Series	Time series - its concept. Uses of Time Series	Lectures	Direct Questions
21	2	General trend - concept - ways to find it Secular treand	General trend - concept - ways to find it Secular treand In. Moving averages method. B. Mean method of two halves of the series. C. Least squares method.	Lectures	Quiz
22	2	Secular treand	a. Moving averages method. B. Mean method of two	Lectures	

			halves of the series. C. Least squares method.	es	
23	2	Index numbers, their concept, and their uses, index numbers	Index numbers, their concept, and their uses, index numbers	Lectur es	Duties
24	2	Simple index numbers. Weighted index numbers - Spire Number - Bash number - Fisher number (optimal)	Simple index numbers. Weighted index numbers - Spire Number - Bash number - Fisher number (optimal)	Lectur es	Oral exams
25	2	Weighted index numbers	Calculating simple index numbers Calculating weighted index numbers Spare number - Bash number -	Lectur es	Duties
26	2	Bash number	Calculating simple index numbers Calculating weighted index numbers Spare number - Bash number -	Lectur es	Oral exams
27	2	Knowing Quality Control Production - control methods - Charts	Production Quality Control - control methods - Charts	Lectur es	Discussio ns
28	2	Statement of plans	Production Quality Control	Lectur	Discussio

			- control methods - Charts	es	ns
29	2	Knowing the Fisher (number optimum)	Production Quality Control - control methods - Charts	Lectur es	Discussio ns
30	2	Production quality control presentation	Production Quality Control - control methods - Charts	Lectur es	Discussio ns

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	. Jaafar Salman Yousef, Principles of Statistics, University of Basra, 1990. - Dr. Ayesha Mahmoud Zeitoun, Stigmatized Statistics, University French, Darhmann Publishing, 1989.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Arabic Language
2. Course Code: ATU2010-24-YM

3. Semester/Year: annual					
4. Date of preparation of this description: 15\11\2025					
5. Available Attendance Forms: presence					
6. Number of study hours (total) / number of units (total) annual 30 hours \2					
7. Course administrator's name (if more than one name)					
Name: Balqees Star.			Email: zzaid6394@gmail.com		
8. Course Objectives					
Course Objectives			Helps students develop their skills Comprehensively linguistic identity preservation Cultural, Teaching and Learning, Understanding Texts Religious taking advantage of Arabic literature		
9. Teaching and learning strategies					
Strategy		Lecture, Lab, Summer Training			
10.Course Structure					
The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	Grammar rule statement	Grammar	Lectures	Discussions
2	1	Understanding exchange rules	Morphology	Lectures	Discussions

3	1	Knowing the name	Nouns	Lectures	Direct questions
4	1	Understanding verb	Verbs	Lectures	Discussions
5	1	Show pronouns	Pronouns	Lectures	Direct questions
6	1	Understanding construction	Clonical Forms	Lectures	discussions
7	1	Display grammatical sentences	Grammatical sentences	Lectures	Direct Questions
8	1	Knowledge of grammatical structures	Grammatical structures	Lectures	Discussions
9	1	Understanding the types of exchange	Types of morphology	Lectures	Direct questions
10	1	Knowledge of syntax	Sentence structure and grammatical structures.	Lectures	Direct questions
11	1	Presentation of punctuation marks and their uses	Punctuation marks and their uses	Lectures	Duties
12	1	Understanding the interrogative style	Punctuation marks and their uses.	Lectures	Direct questions
13	1	Presenting the style of exclamation	Exclamation	Lectures	Oral exams
14	1	Understand the call	Calling call	Lectures	Direct questions
15	1	A statement explaining the concept of linguistic errors	Concept of Linguistic Errors	Lectures	Discussions
16	1	Understanding the "open "taa	Open Tā'	Lectures	Direct questions

17	1	Understanding the "letter "taa marbuta	Open Taa marbuta	Lectures	Oral exams
18	1	Presentation of the rules for writing the "letter "taa Open and Closed	Closed Taa	Lectures	Direct Questions
19	1	Knowledge of general writing rules	General Writing Rules	Lectures	Discussions
20	1	A statement of the types of linguistic errors	Types of Grammatical Errors	Lectures	Direct questions
21	1	Understanding examples of the "open "taa	Examples of the Open Taa	Lectures	Discussions
22	1	Understanding examples of the open "taa	Examples of the Closed Taa	Lectures	Duties
23	1	Presentation of types of linguistic errors	Types of Grammatical Errors	Lectures	Oral exams
24	1	Presentation of types of linguistic errors	Types of Grammatical Errors	Lectures	Oral exams
25	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	discussions
26	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	Direct questions
27	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	Discussions
28	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	Duties
29	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	Exams Oral

30	1	Presentation of types of linguistic errors	Types of linguistic errors	Lectures	Direct questions
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
Required textbooks (methodology, if any)			No		
Main references (sources)			1- Clear spelling: Abdul Majeed Al-Nuaimi Daham Al-Kayyal, Dar Al-Mutanabbi Library, Baghdad - 6th Edition - 1987 AD 3- Lessons in language, grammar and spelling for employees Country : Ismail Hammoud Atwan and others Ministry of Education Press No. (3) Baghdad 2nd Edition, 1984. 5- General Arabic language for non-departments Specialization : Abdelkader Hassan Ami and others, Ministry of Higher Education and Scientific Research, 2nd Edition, 2000. 6- Inspired by Arabic literature: Haval Muhammad Amin, Al-Saadoun Press, Baghdad.		
Recommended books and references (scientific journals, reports...)			Iraqi Magazines Website		
Electronic References, Websites			Scholar		

Course Description Form

1. Course Title: Specialized Accounting

2. Course Code: ACC206-24-YM

3. Semester/Year: annual

4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 150 hours \10

7. Course administrator's name (if more than one name)

Name: Suhair Daa Hussein

Email: suheer.sober.iba@atu.edu.iq

8. Course Objectives

Course Objectives

- Provide the student with adequate information about
- Accounting systems followed in
- The different sectors, and the components of these
- regulations in commercial banks,
- Oil accounting, accounting in
- Insurance Companies

9. Teaching and learning strategies

Strategy

Lecture, laboratory, summer internship, discussion, examples

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Understanding bank	Bank Accounting	Lectures	Duties

		accounting			
2	5	Knowing the bank's departments	Bank's Technical Departments	Lectures	Oral exams
3	5	Statement of the bank's technical departments	Bank's Technical Departments	Lectures	Oral exams
4	5	Presentation of exercises from the bank's technical departments	exercises Bank's Technical Departments	Lectures	Oral exams
5	5	Knowledge of the Fixed Deposits Department	Fixed Deposits Division	Lectures	Discussions
6	5	Presentation of exercises from the Fixed Deposits Division	exercises Fixed Deposits Division	Lectures	Discussions
7	5	Savings Deposits Division Offer	Savings Deposits Division	Lectures	Direct Questions
8	5	Understanding the exercises of the savings deposits department	exercises Savings Deposits Division	Lectures	Direct Questions
9	5	Statement of letters of guarantee	Letters of Guarantee	Lectures	Quiz
10	5	Showcase of	exercises Letters of	Lectures	Quiz

		letters of guarantee exercises	Guarantee		
11	5	Understanding Bill Discounts	Discounting bills of exchange	Lectures	Duties
12	5	Bill discount offer	Discounting bills of exchange	Lectures	Duties
13	5	Show exercises on discounting bills of exchange	exercises Discounting bills of exchange	Lectures	Duties
14	5	Understanding the external transfer section	External Transfer Section	Lectures	Oral exams
15	5	Examples from the External Conversion section	exercises External Transfer Section	Lectures	Oral exams
16	5	Statement of Letters of Credit	Documentary Credits	Lectures	Discussions
17	5	Show examples of letters of credit	Documentary Credits	Lectures	Discussions
18	5	Understanding and presenting the final accounts	Final Accounts	Lectures	Direct Questions
19	5	Understanding and presenting the final accounts	exercises Final Accounts	Lectures	Direct Questions
20	5	Understanding	Accounting in oil	Lectures	Quiz

		the nature of accounting in oil companies	companies		
21	5	Presentation of journal entries in oil accounting	Constrained treatments in oil accounting	Lectures	Duties
22	5	Statement of the successful efforts method	Successful efforts method	Lectures	Oral exams
23	5	Presentation of the restrictive treatments for the drilling and exploration phase	Restricted treatments for the drilling and exploration phase	Lectures	Discussions
24	5	Understanding the extinguishment of prepared contracts	exercises Restricted treatments for the drilling and exploration phase	Lectures	Direct Questions
25	5	Statement of extinguishment of non-prepared contracts	Amortization of unprepared contracts	Lectures	Quiz
26	5	Understanding accounting in insurance companies	Accounting in insurance companies	Lectures	Duties
27	5	Accounting knowledge in insurance companies	exercises Accounting in insurance companies	Lectures	Duties
28	5	Understanding	Reinsurance	Lectures	Oral exams

		and explaining reinsurance accounts	Accounts		
29	5	Understanding and explaining reinsurance accounts	exercises Reinsurance Accounts	Lectures	Oral exams
30	5	View and understand the financial center statement	and statement of financial position	Lectures	Discussions

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)	There isn't any
Main references (sources)	Specialized Accounting / Ibrahim Al-Sabri
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Intermediate Accounting
2. Course Code: ACC201-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 120 hours \8

7. Course administrator's name (if more than one name)

Name: Laith Ali Hammadi Email: Layth.hammadi@atu.edu.iq

8. Course Objectives

Course Objectives	Enable the student to apply the foundations Accounting to enable him to evaluate Financial position of the institution And show the accounts scientifically And logical to serve the administrative levels In all sectors
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9. Teaching and learning strategies

Strategy	Lecture, Laboratory, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Preparing a program Introduction to accounting, its nature, objectives, outputs System Accounting Users Accounting Information	Practical examples of final accounts in different economic establishments (trading account, profit and loss account)	Lectures	Duties
2	4	Show topic financial	The same vocabulary as the first week	Lectures	Oral exams

		statements, how to prepare them, Review Final accounts, Trading account, Profit and losses, Balance sheet.			
3	4	knowledge Financial statements in industrial establishments	Applications on preparing final accounts and converting them into financial statements	Lectures	Discussions
4	4	Show topic Operating Detection and Manufacturing Statement)	Applications on setting up the operating account, determining the cost of production	Lectures	Direct Questions
5	4	knowledge Income Statement	Applications on setting up the operating statement, determining the cost of manufactured goods	Lectures	Quiz
6	4	Show topic Operating statement and income statement	Applications on preparing the income statement (income statement)	Lectures	Duties
7	4	knowledge Preparing a statement of distribution of profits and losses	Applications on setting up the operating statement and income statement	Lectures	Oral exams
8	4	Show topic	Applications on preparing	Lectures	Discussions

		Statement Of Financial Position	the profit and loss distribution statement		
9	4	knowledge Cash Flow Cash Audit Statement	Applications on the preparation of the statement of financial position	Lectures	Direct Questions
10	4	Show topic Financial statements in commercial establishments	Applications on the preparation of financial statements in commercial establishments.	Lectures	Quiz
11	4	knowledge Work Sheet and Constraint Marketing	Applications on Work Sheet Preparation and Constraint Marketing .	Lectures	Duties
12	4	knowledge Debtors and the composition of the provision for doubtful debts	Applications on the preparation of debtors and the composition of the provision for doubtful debts Yoon	Lectures	Oral exams
13	4	Show topic Cash and bank statement matching	Applications on cash preparation and bank statement matching	Lectures	Discussions
14	4	knowledge Revenue, capital and deferred expenses and the importance of differentiating between expenses and the effects of confusion between them	Applications on the preparation of revenue, capital and deferred expenditures	Lectures	Direct Questions

15	4	Show topic Fixed assets, types, methods of obtaining tangible fixed assets, cash purchase, term purchase, construction or manufacture, gifting	Applications on methods of acquisition of tangible fixed assets, cash purchase, term purchase, construction or manufacture, gifting.	Lectures	Quiz
16	4	Show topic Extinction of fixed assets - its causes - the basis of its calculation	Applications on the extinction of fixed assets, the basis of calculation.	Lectures	Duties
17	4	knowledge Methods of calculating extinction, and methods of recording extinction	Applications on methods of calculating extinction, methods of recording extinction	Lectures	Oral exams
18	4	Show topic Processing change in extinction calculation, change in useful life, extinct and still in use fixed assets	Applications on the treatment of extinction calculation change, useful life change, extinct and still in use fixed assets.	Lectures	Discussions
19	4	knowledge Sale of fixed assets	Applications on the sale of fixed assets	Lectures	Direct Questions
20	4	Show topic Replacement of fixed assets.	Applications on the replacement of fixed assets.	Lectures	Quiz

21	4	Losses and profits on sale and replacement of fixed assets.	Applications on losses and profits on sale and replacement of fixed assets	Lectures	Duties
22	4	Show topic Investments, types, conditions.	Applications about investments, stocks, buying them	Lectures	Oral exams
23	4	knowledge Shares, purchases, profits, sale, bonus shares.	Applications about receiving dividends, selling them, bonus shares	Lectures	Discussions
24	4	Show topic Bonds, their types, conditions, purchase at face value, purchase between interest periods.	Applications on the purchase of bonds at face value, and the purchase between interest payment periods.	Lectures	Duties
25	4	knowledge Buying and selling bonds for more than the nominal value, (buying with a premium), amortizing the premium, profit and loss of sale.	Applications on buying and selling bonds for more than the face value, (buying with a premium), amortization of the premium, profit and loss of sale	Lectures	Oral exams
26	4	Show topic Buying and selling bonds below the nominal value (buying with a discount), amortizing the	Applications on buying and selling bonds below face value (buying with discount), amortizing discount, profit and loss of sale	Lectures	Discussions

		discount, profit and loss of sale.			
27	4	knowledge Department accounts, definition.	Apps about department accounts, registration and migration	Lectures	Direct Questions
28	4	Show topic Transfers between departments	Apps about transfers between departments	Lectures	Quiz
29	4	knowledge Distribution of expenses between departments, required accounting records.	Applications on the distribution of expenses between departments, required accounting records.	Lectures	Duties
30	4	Show topic General review and completion of the curriculum	General applications and review.	Lectures	Oral exams

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)

No

Main references (sources)

1- Kamal Hassan Jumaa / Jamil Jawad Hamid / Hatem Ibrahim Hassan / Dar Al-Hikma for Printing and Publishing / 1991
2 - Planning budgets as a tool to control the accounts of public companies / Abdul Aziz Mahmoud Imam / Riyadh / 1983.
3- Accounting principles between theory and practice / Abdel Fattah Al-Sahn / University Youth Foundation / Alexandria.

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Cost Accounting	
2. Course Code: ACC205-24-YM	
3. Semester/Year: annual	
4. Date of preparation of this description: 15\11\2025	
5. Available Attendance Forms: presence	
6. Number of study hours (total) / number of units (total) annual 150 hours \10	
7. Course administrator's name (if more than one name)	
Name: Ghosoun Thamoud Mohammed Email: ghusoon.mohammad.bib@atu.edu.iq	
8. Course Objectives	
Course Objectives	Define and enable the student to apply the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process
9. Teaching and learning strategies	
Strategy	Lecture, Lab, Summer Training
10. Course Structure	

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Setting up and understanding cost accounting software	Applied cases on the location of cost accounting and its relationship with other departments	Lectures	Duties
2	5	Understand cost tabulations	Practical cases on the classification of functional costs, natural, direct and indirect, constant and variable	Lectures	Oral exams
3	5	Presentation of cases of melasma centers	Cases about the division of the project into production and service cost centers	Lectures	Discussions
4	5	Presentation of document cycle application cases	Practical cases on the documentary cycle of purchase and calculation of purchase costs	Lectures	Direct Questions
5	5	Understanding documents and records	View documents, inventory records and exercises on pricing methods (LIFO, FIFO))	Lectures	Quiz
6	5	Displaying cases of the inventory rate method	Applied cases by the method of the inventory rate and the calculation of the last period store	Lectures	Duties
7	5	Displaying and understanding the limits of the inventory	Practical cases on storage limits and economic quantity of purchase	Lectures	Oral exams
8	5	Course statement for wages	Presentation of the documentary cycle of wages and exercises on	Lectures	Discussions

			ways to raise wages		
9	5	Presentation cases for incentives	Practical cases of incentives and how to prepare wage lists	Lectures	Direct Questions
10	5	Presentation of cases for overtime work and vacations	Applied cases of overtime, vacations and wage analysis	Lectures	Quiz
11	5	Displaying expense tracking cases	Applied cases on how to limit indirect expenses and distribute them to centers	Lectures	Duties
12	5	Displaying cases of total and individual expense distribution	Practical cases on the basis of the distribution of expenses in a total and individual way	Lectures	Oral exams
13	5	Statement of descending distribution cases	Practical exercises on using the descending distribution method	Lectures	Discussions
14	5	Statement of reciprocal distribution cases	Practical exercises on using the cross-distribution method	Lectures	Direct Questions
15	5	Understand load rate situations	Applied cases of load rates and deviation analysis	Lectures	Quiz
16	5	Presentation of marketing cost cases	Practical cases on marketing, administrative and financing costs	Lectures	Duties
17	5	View lists of different costs	Applications for different cost lists and total cost list	Lectures	Oral exams
18	5	Knowing the total cost list	Total cost list applications and production processing under operation	Lectures	Discussions
19	5	Presentation of cost list preparation scenarios	Application cases for the preparation of a variable cost and income statement	Lectures	Direct Questions

20	5	Statement of production statuses under operation	Application cases for processing production under operation in the variable list	Lectures	Quiz
21	5	Understanding the overall and variable list cases	Applied cases for comparison between the total list and the variable	Lectures	Duties
22	5	Production Order Card Statement	Application display of the production order card	Lectures	Oral exams
23	5	Understanding production order cases	Applied cases to address damage and determine the cost of loaded materials	Lectures	Discussions
24	5	Understanding the loading status of production orders	Application cases of load rates on production orders	Lectures	Direct Questions
25	5	Understanding deviations	Applied cases for analyzing deviations between charged and actual costs	Lectures	Quiz
26	5	Statement of types of production stages	Cases of the types of production stages and loading them with cost elements	Lectures	Duties
27	5	Presentation of cases of repairing damaged units	Applied cases for the treatment of damaged units in the production stages	Lectures	Oral exams
28	5	Understanding the cases of selling or returning damaged units	Applied cases in the event of a value of sale or return of damaged units for operation	Lectures	Discussions
29	5	Statement of production statuses under operation	Applied cases for processing production under operation at the end	Lectures	Direct Questions

			of the period in the stage		
30	5	Knowledge of production at the beginning of the period	Applied cases to address production under operation at the beginning of the period in the stage in an average cost method	Lectures	Quiz

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)	Systematic cost accounting book approved by the Ministry of Higher Education
Main references (sources)	Cost Accounting/ Khalil Radi Hussein
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Name: Unified Accounting System
2. Course Code: ACC204-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence
6. Number of study hours (total) / number of units (total) annual 120 hours \8

7. Course administrator's name (if more than one name)

Name: Maida Hassan Madi Email: maiya.madhi.iba@atu.edu.iq
 Sanaa kamil obayes : Sanaa.al-mansoory.iba@atu.edu.iq

8. Course Objectives

Course Objectives	Teaching the student the foundations and general concepts For the accounting system and how to prove treatments Restriction and private record keeping and the preparation of final accounts
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9. Teaching and learning strategies

Strategy	Lecture, Lab, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Understanding the unified accounting system program	Unified accounting system, applied uses are practical examples of purchasing from the local market Receipt of fixed assets upon purchase B- Receipt of fixed assets after the purchase period	Lectures	Duties
2	4	Presenting cases from the external market	Practical examples of purchase from the foreign market (documentary credits for fixed assets) Receipt of imported fixed assets in one shipment B - Receipt of imported fixed assets with multiple	Lectures	Oral exams

			shipments		
3	4	Understanding the construction method for contracting companies	Practical examples of construction by contractors, including secondary contracting	Lectures	Discussions
4	4	Statement of contracting methods for all parties	A- In the records of the other party B - In the records of the executing entity (construction contracting company)	Lectures	Direct Questions
5	4	Gifts and Donations Statement	Practical examples of gifts and donations in the records of the donor and its donor	Lectures	Quiz
6	4	Understanding Fixed Asset Manufacturing	Practical examples of manufacturing fixed assets within the unit and processing from within the unit Practical examples of construction by direct implementation committees Practical examples of central financing of fixed assets	Lectures	Duties
7	4	Show revenue and expense	Practical examples of deferred revenue expenditures A - In case of purchase from the local market b- In case obtained from within the economic unit	Lectures	Oral exams
8	4	Knowing how to sell fixed assets	Practical examples of write-off and sale of fixed assets	Lectures	Discussions

			A- Sale of written off fixed assets. B- Donation of written off fixed assets		
9	4	Understanding how to purchase inventory	Practical examples of purchasing stock of commodity supplies from the local market	Lectures	Direct Questions
10	4	A demonstration of how to buy from an external market	Practical examples of buying stock from the foreign market (Documentary credits for the purchase of materials) Documentary credits for the account of the establishment when importing stocks of commodity supplies from abroad with one shipment and several shipments B - Documentary credits for the account of others when importing stocks of commodity supplies from abroad for the account of customers upon their request	Lectures	Quiz
11	4	Understanding the inventory of activity waste	Practical examples of stock of waste from commercial activity with quantitative and value control in the production company and commercial companies	Lectures	Duties
12	4	Statement of quantitative and qualitative inventory	The same vocabulary of the thirteenth week	Lectures	Oral exams

13	4	Presentation of manufacturing processes for inventory	Practical examples of stock of goods with 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 conducting some manufacturing operations on it	Lectures	Discussions
14	4	Knowledge of granted loans	Practical examples of loans granted upon grant, accrual and receipt of interest and loan redemption with interest at the end of the loan term	Lectures	Direct Questions
15	4	Understanding the loans received	Practical examples of loans received upon receipt of the loan, accrual and payment of interest, interest payment with the loan at the end of the loan	Lectures	Quiz
16	4	Clarity of financial investments	Practical examples of financial investments in the case of buying shares and documents, depositing with banks, fixed deposits, maturity and receipt of returns on these investments, selling shares and bonds, and receiving the value of the deposit or documents with interest at the end of the period.	Lectures	Duties
17	4	Understanding how to sell	Selling shares and bonds and receiving the value of the	Lectures	Oral exams

		stocks and bonds	deposit or bonds with interest at the end of the term		
18	4	Knowing the revenues due and received	Practical examples of accrued revenues and revenues received in advance	Lectures	Discussions
19	4	Statement of due expenses	Practical examples of outstanding expenses and prepaid expenses	Lectures	Direct Questions
20	4	Understanding compensation requests	Practical examples of compensation requests for damages to the company's assets Practical examples of cash and inventory differences between the bookkeeper and what is actually in the fund or stores in case of increase and decrease with the treatment of these differences	Lectures	Quiz
21	4	Knowledge and understanding of the types of Salaf	Practical examples of advances (advances for the purposes of activity, advances of associates, marriage advances) when granting advances, recovery of advances, amortization of marriage advances Practical examples of money, including permanent advances with practical examples of them and practical examples of checks and transfers for collection and transfers and rejected checks and checks on the road	Lectures	Duties

22	4	Clarity and presentation of capital and reserves	<p>Practical examples of capital at the commencement of its operation or opening entry</p> <p>Practical examples of reserves</p> <ul style="list-style-type: none"> - Practical examples of the composition of precautions - Practical examples of reserve for high fixed asset prices 	Lectures	Oral exams
23	4	Understanding what is an amortization allowance	<p>Practical examples of the provision for accumulated extinction and practical examples of the provision for doubtful debts when the provision was formed for the first time, writing off debts for the fiscal year and adjusting the balance of the book provision</p>	Lectures	Discussions
24	4	Understanding salaries and wages	<p>Practical examples of salaries and wages</p> <p>Proof of the registration of salaries and monthly wages, the registration of the withdrawal of salaries, the payment of deductions to the concerned authorities, and the registration of returning unreceived salaries and wages to the Fund and re-disbursing them.</p>	Lectures	Direct Questions
25	4	Knowing how to handle payroll and wage errors	Addressing salary and wage errors by disbursing the shortage and recovering the	Lectures	Quiz

			increase independently Addressing salary and wage errors with the entry of salaries and wages		
26	4	Understanding the processes for finished goods inventory	Practical examples of the constrained treatment of complete and incomplete production stocks and works under implementation And goods for the purpose of sale at the beginning and end of the period and closing in the current activity account	Lectures	Duties
27	4	Knowledge of the final account	Practical examples of final accounts	Lectures	Oral exams
28	4	Know the statement of financial position	Examples of the balance sheet in the accounting system	Lectures	Discussions
29	4	Understanding settlement and closure constraints	Setting up the current activity account, settlement restrictions and closing restrictions	Lectures	Direct Questions
30	4	Statement of ongoing activity	Preparing the current activity account, adjusting entries, and closing entries	Lectures	Direct Questions

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (methodology, if any)

No

Main references (sources)

1. The Unified Accounting System, Dr. Talib Al-Wa'iz, Razzaq Nour Omran / Dar Al-Hikma for Printing and Publishing /

	1990. 2. Unified Accounting System / National Audit Office / 1985. 3. The unified accounting system in the companies of the socialist sector / Dr. Abdul Basit Ahmed Radwan / 1977. 4. Unified accounting system for banks and insurance companies - financial position.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Calculator Applications and artificial intelligence
2. Course Code: ATU2011-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence
6. Number of study hours (total) / number of units (total) annual 90 hours \2
7. Course administrator's name (if more than one name)
Name: Mohamed Fares Email: murtadha.shani@atu.edu.iq
8. Course Objectives

Course Objectives	Teaching the student the skills of working on Calculator and the use of its ready-made applications And the Internet in the field of competence
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9. Teaching and learning strategies

Strategy	Lecture, Lab, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Internet and Email Knowledge 2	Internet 2 and Email	Lectures	Duties
2	2	Understanding the Advantages of Email	Advantages of email	Lectures	Discussions
3	2	Understanding the Features of the Email Account Window	Features of the Mail Account Window	Lectures	Duties
4	2	Understanding the address book	Address	Lectures	Discussions
5	2	Message sending options	Message sending options	Lectures	Duties
6	2	Adding an email address to the address book	Add an email address to your address	Lectures	Discussions

			book		
7	2	Understanding presentations	Power point	Lectures	oral exams
8	2	Exiting the application (pp.)	Exit the app p.p	Lectures	Duties
9	3	Creating a project in PowerPoint	Creating a project using PowerPoint	Lectures	Discussions
10	2	Understanding the Excel application	Microsoft excel	Lectures	Discussions
11	2	Office button statement	Office	Lectures	Discussions
12	2	Understanding how to view it	View	Lectures	Duties
13	2	Presentation of a review method	Review	Lectures	Discussions
14	2	Understanding the Formulas format	Formulas	Lectures	Duties
15	2	Knowing the page layout	Page layout	Lectures	Discussions
16	2	Understanding the Insert	Insert	Lectures	Direct questions

		menu			
17	2	Knowing the Run command	Run excel	Lectures	Duties
18	2	Opening an inventory file statement	Open an inventory file	Lectures	Discussions
19	2	Displaying a data list	Data	Lectures	Direct questions
20	2	Understanding the homepage	Home	Lectures	Duties
21	2	Knowing the application Access	Access	Lectures	Direct questions
22	2	Report design statement	Report design	Lectures	Discussions
23	2	Understanding saved import operations	Saved import operations	Lectures	Duties
24	2	Text file statement	Text file. The "/relationships "	Lectures	Discussions
25	2	Viewing the report processor	Report Wizard	Lectures	Duties

26	2	Understanding specialization projects	Projects by specialization	Lectures	Short test
27	2	Understanding Access databases	Access database	Lectures	Discussions
28	2	Knowing database tools	Database tools	Lectures	Duties
29	2	Explaining database documentation methods	Database documentation	Lectures	Discussions
30	2	Understanding and viewing command analysis	Order analysis	Lectures	Duties

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	Lectures
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course: Corporate Accounting
2. Course Code: ACC203-24-YM

3. Semester/Year: annual

4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 120 hours

\8

7. Course administrator's name (if more than one name)

Name: Sahar Abdu lhussain Majeed Email: sahar.majeed@atu.edu.iq
Suhad dakhel jaafar suhad.jafar@atu.edu.iq

8. Course Objectives

Course Objectives

Provide the student with adequate information about the general rules and foundations of private sector companies as well as About the identification of the final accounts and the distribution of Profits, joining and separating partners, as well as liquidation of companies

9. Teaching and learning strategies

Strategy Lecture, Lab, Summer Training

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Understanding partnerships and their types	Applied cases in the formation and publicity of partnership companies	Lectures	Duties

2	4	Understanding in-kind contributions	Applied cases in proving equal and unequal shares of partners	Lectures	Oral exams
3	4	Presenting cases of partners contributing their shares	Applied cases in the provision of partners shares in kind or the provision of assets or liabilities of a commercial shop	Lectures	Discussions
4	4	Understanding cash contributions	Practical cases in the provision of cash shares by partners or shares of work	Lectures	Direct Questions
5	4	Knowing the difference between cash and in-kind contributions	Practical cases in the provision of cash shares by some partners and some of them in-kind shares and the impact of this on determining the shares	Lectures	Quiz
6	4	Financial statements showing profits and losses	Practical cases in the preparation of final accounts and the distribution of profits and losses among partners	Lectures	Duties
7	4	Understanding proportional distribution	Applied cases in equal distribution and distribution in agreed proportions	Lectures	Oral exams
8	4	Presenting distribution as a percentage of capital	Practical cases in the distribution according to the ratios of capital and granting	Lectures	Discussions

			partners interest on the capital, distribution of the balance in specific proportions		
9	4	Understanding how partners are paid salaries	Practical cases in granting partners salaries or bonuses for their services and distributing the rest of the balance in specific proportions, granting partners interest on the capital, salaries or bonuses for their services and distributing the balance in specific proportions	Lectures	Direct Questions
10	4	Understanding how to report withdrawals	Practical cases of partner withdrawals and their usefulness	Lectures	Quiz
11	4	Explanation of the partner loan mechanism	Practical cases on the partner's loan and its interest	Lectures	Duties
12	4	Understanding life insurance procedures	Practical cases of partner life insurance	Lectures	Oral exams
13	4	Understanding the mechanism for amending the partner agreement	Practical cases of change in the agreement of partners and amendment of the basis of distribution of profits and losses	Lectures	Discussions
14	4	Clear explanation of capital adjustments	Applied cases about capital increase and decrease.	Lectures	Direct Questions

					ons
15	4	Understanding the process for adding a new partner	Practical cases of joining a new partner by purchasing a share in the existing capital or adding a new share to the capital	Lectures	Quiz
16	4	Understanding the process of adding a new partner	Practical cases about measuring and processing the goodwill of the shop in the absence of an account for the goodwill of the shop in the company's books and the case of having an account for the goodwill of the shop in the books	Lectures	Duties
17	4	Understanding how to measure and manage the business's reputation	Practical cases in the separation of an original partner and how to evaluate his share and how to pay it and how to address the goodwill of the shop when paying him more than his share	Lectures	Oral exams
18	4	Understanding how to remove a full partner	Practical cases of payment to the partner less than the value of his share	Lectures	Discussions
19	4	Understanding how to present and manage the business's reputation	Practical cases on how to address the goodwill of the shop	Lectures	Direct Questions
20	4	Understanding how to pay less than the share	Practical cases of naming	Lectures	Quiz

			partnership companies		
21	4	Understanding expedited liquidation procedures	Practical cases About quick filtering	Lectures	Duties
22	4	Explanation of phased liquidation procedures	Practical cases of gradual liquidation	Lectures	Oral exams
23	4	Presenting the terms and conditions for joint-stock companies	Practical cases on the establishment of joint stock companies and subscription to their shares.	Lectures	Discussions
24	4	Understanding how companies are formed	Practical cases of payment of shares in joint stock companies at once	Lectures	Direct Questions
25	4	Knowing the methods of paying for shares	Practical cases of payment of shares in installments	Lectures	Quiz
26	4	Understand expense processing	Practical cases of dealing with issuance expenses and establishment expenses	Lectures	Duties
27	4	Understanding the procedures for late payment of installments	Practical cases of late payment of share installments	Lectures	Oral exams
28	4	Presenting a capital increase through new shares	Applied cases of capital increase in joint stock companies by issuing new shares	Lectures	Discussions

29	4	Understanding the capitalization of profits	Applied cases of capital increase in capitalization of profits	Lectures	Direct Questions
30	4	Statement of capital reduction to shareholders	Practical cases of capital reduction in joint stock companies	Lectures	Quiz

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks(methodology that Found)	No
Main references (sources)	Lectures
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Name: Auditing Principles
2. Course Code: ACC202-24-YM
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025
5. Available Attendance Forms: presence
6. Number of study hours (total) / number of units (total) annual 90 hours \6

7. Course administrator's name (if more than one name)

Name: Murtaza Mohammed Shani Emile : murtadha.shani@atu.edu.iq

8. Course Objectives

Course Objectives	Introducing the student to the principles and rules The objective of the audit and definition the laws and regulations that regulate Auditor Access
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9. Teaching and learning strategies

Strategy	Lecture, Lab, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understanding the origins and development of auditing	The origin and development of auditing	Lectures	Duties
2	3	Explanation of the types of auditing	Types of auditing	Lectures	oral exams
3	3	Presentation of audit types	Types of audits: full and partial audits, final and ongoing audits, mandatory and optional audits	Lectures	Oral exams
4	3	Understanding internal and external auditing	Internal and external audit	Lectures	Discussions
5	3	Statement of the relationship between	The relationship between internal	Lectures	Duties

		internal and external auditing	and external auditing, comprehensive and testing auditing, environmental auditing, case studies		
6	3	Understanding what constitutes errors and fraud	Mistakes and cheating	Lectures	Direct Questions
7	3	Explaining the auditor's role in correction	Mistakes and cheating	Lectures	oral exams
8	3	Knowledge of internal control systems	Internal Control System	Lectures	Quiz
9	3	Understanding methods and tools for examining and evaluating internal control systems	Pre-audit steps	Lectures	Duties
10	3	Presenting case studies on the evaluation of control systems	Case studies on the evaluation of control systems	Lectures	Duties
11	3	Presenting internal matters within organizations Presenting internal matters within organizations	Internally, in the facilities, for the auditing process	Lectures	Duties
12	3	Understanding the qualities and qualifications of an auditor	Qualities and qualifications of the auditor	Lectures	Oral exams

13	3	Knowing the rights and responsibilities of an auditor	Rights and duties of the auditor under Iraqi .legislation	Lectures	oral exams
14	3	Presenting audit evidence	Evidence in the audit	Lectures	Discussions
15	3	Explaining the concept of evidence	Rights and duties of the auditor under Iraqi .legislation	Lectures	Duties
16	3	View Images of human rights abuses and crimes of power	Audit Program	Lectures	Direct Questions
17	3	to understandSome decisions regarding the political and military violations of the Ba'ath regime	Its types, advantages and disadvantages, and how to set up .the program	Lectures	oral exams
18	3	View Prisons and detention centers of the Ba'ath regime	Auditor Notes	Lectures	Quiz
19	3	to understandEnvironmental crimes of the Ba'ath regime in Iraq	Auditor's Report	Lectures	Duties
20	3	View War and radioactive pollution and landmine explosions	Types of Auditor's Report	Lectures	oral exams
21	3	understandThe destruction of cities and villages is a scorched earth policy	Cash Operations	Lectures	Oral exams

22	3	View Draining the marshes	Internal control system for cash operations	Lectures	Duties
23	3	understandDemolition of palm groves, trees and crop	Cash Expenditure Audit	Lectures	Discussions
24	3	View Mass grave crimes	Internal control system for cash operations	Lectures	oral exams
25	3	understandEvents of the mass graves of genocide committed by the Ba'athist regime in Ira	Practical applications about auditing	Lectures	Direct Questions
26	3	View Chronological classification of genocide graves in Iraq for the period 1963-2003	Internal control over forward transactions	Lectures	Duties
27	3	understandMass graves of victims of genocide committed by the defunct Ba'ath regime from 1979 to 2003	Verification of fixed assets and liabilities	Lectures	Quiz
28	3	View Mass graves of victims of genocide committed by the defunct Ba'ath regime from 1979 to 2003	Auditing credit purchases and returns	Lectures Lectures	oral exams
29	3	understandMass graves of victims of the 1991 Sha'ban uprising	Internal control under electronic operation	Lectures	Duties
30	3	View Mass graves of victims of the 1991	Components and methods of internal control	Lectures	Oral exams

		Sha'ban uprising	under the computer		
11. Course Evaluation					
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.					
12. Learning and Teaching Resources					
Required textbooks (methodology, if any)			No		
Main references (sources)			<ul style="list-style-type: none"> • Usul Al-Ta'iq / Abdul Latif Nouri Al-Qadi, Muayad Jawad, Dar Al-Hikma Press / 1990. • The principles of modern auditing / Sabih Al-Tahhan, Part One and Part Two. • Review its scientific and practical origins / Dr. Issa Abu Al-Aqel. • Studies in Auditing / Dr. Abbas Shafei. • Auditing from the theoretical and practical points of view / Abdel Fattah Al-Sahn, Dr. Ahmed Nour / 1985 		
Recommended books and references (scientific journals, reports...)			Iraqi Magazines Website		
Electronic References, Websites			Scholar		

Course Description Form

1. Course Title: English language

2. Course Code: ATU1012-24-YM

3. Semester/Year: annual

4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 30 hours \2

7. Course administrator's name (if more than one name)

mohammed.amir.iba101@atu.edu.iq Mohammed Dekan Abdul Amir

8. Course Objectives

Course Objectives	Introducing the student to English grammar
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9. Teaching and learning strategies

Strategy	Lecture, Lab, Summer Training
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10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	viewBasic terms usage	Definition of basic English terms	Lectures	Duties
2	1	understandBasic management terms usage	Learn basic terms in management	Lectures	Oral exams
3	1	viewBasic accounting	Learn basic terms in	Lectures	Discussions

			accounting		
4	1	understandReading selective topics	Readings of selective subjects in management	Lectures	Direct Questions
5	1	viewUsage of English terms (IFAC,AAA)	Accounting definition,type of accounting	Lectures	Quiz
6	1	Reading of some professional accounting organization	IFAC,AAA)	Lectures	
7	1	viewAccounting as position , organizations	IFAC,AAA)	Lectures	Duties
8	1	understandAccounting as position specialized insistutions	IFAC,AAA)	Lectures	
9	1	viewWriting and usage of theoretical frame terms	Readings of accounting concept	Lectures	Oral exams
10	1	understandWriting principles and assumptions terms	Terms of accounting theory	Lectures	Discussions
11	1	viewSelective readings in accounting theory	Terms of accounting principles and hypothesis	Lectures	Direct Questions
12	1	understandSelective readings in accounting	Readings in accounting theory,	Lectures	Quiz

		theory	methodologies of accounting science		
13	1	viewGet to know the international and professional organizations	Readings in accounting theory, diagrams charts	Lectures	Duties
14	1	Readings of accounting standards	International organizations and associations in accounting	Lectures	Oral exams
15	1	viewInternational associations in accounting	Usage of trading account	Lectures	
16	1	understandReadings of accounting standards	Usage of trading account	Lectures	
17	1	viewCommittees responsible of preparing accounting principles	Usage of trading account	Lectures	Discussions
18	1	understandAccounting entries usage	Usage of trading account	Lectures	
19	1	viewUsage of trading account	Readings in financial accounting principles	Lectures	Direct Questions
20	1	understandUsage of expenditure accounts	Readings in public accounting principles	Lectures	Quiz
21	1	viewUsage of revenue accounts	Accounting entries (examples)	Lectures	Duties
22	1	understandUsage of profit and loss accounts	Accounting entries(formal aspects)	Lectures	Oral exams
23	1	viewUsage of asset accounts	Terms of trading account	Lectures	Discussions
24	1	understandUsage of debits accounts	Readings in trading account	Lectures	Direct Questions
25	1	viewUsage of financial statement accounts	Terms of expenditures	Lectures	Quiz

26	1	understandUsage of inventory and depreciation accounts	Terms of revenues	Lectures	Duties
27	1	viewUsage of cost accounting terms	Readings in profit and loss topics	Lectures	Oral exams
28	1	understandUsage of cost accounting terms	Usage of cost accounting terms	Lectures	
29	1	viewUsage of auditing and internal control	terms	Lectures	Discussions
30	1	understandUsage of auditing and internal control terms	Terms of capital and debits	Lectures	Direct Questions

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	Lectures
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

1. Course Title: Crimes of the Ba'ath regime in Iraq
2. Course Code: ATU24
3. Semester/Year: annual
4. Date of preparation of this description: 15\11\2025

5. Available Attendance Forms: presence

6. Number of study hours (total) / number of units (total) annual 30 hours \2

7. Course administrator's name (if more than one name)

Name: Hawraa Slim Cream

Email: hawraa.salim.iba13@atu.edu.iq .:

8. Course Objectives

Course Objectives

This course aims to familiarize students with the crimes of the Ba'athist regime in Iraq. Students will learn about the concept of crime and its various types, as well as the international crimes for which leaders and members of the Ba'athist regime were convicted under the Iraqi High Criminal Court law

9. Teaching and learning strategies

Strategy

Lecture, Examples, Summer Training

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	Understanding the crime of the Ba'ath regime	Crimes of the Ba'ath regime according to the Iraqi High Criminal Court Law of 2005	Lectures	Discussions Oral exams
2	1	Explaining the concept of crimes and their categories	The concept of crimes and their categories Definition of crime linguistically and technically	Lectures	Discussions Oral exams

3	1	Presenting the categories of crimes	Crime departments	Lectures	Discussions Oral exams
4	1	Presenting the crimes of the Ba'ath regime according to the documentation of the International Criminal Court statute	Crimes of the Ba'ath regime according to the Iraqi High Criminal Court Law of 2005	Lectures	Discussions Oral exams
5	1	Understanding the types of international crimes	Types of international crimes committed by the Ba'ath regime - Decisions issued by the International Criminal Court	Lectures	Discussions Oral exams
6	1	Presenting the types of international crimes	Types of international crimes	Lectures	Discussions Oral exams
7	1	Statement of decisions issued by the Criminal Court	Decisions issued by the Supreme Criminal Court	Lectures	Discussions Oral exams
8	1	Understanding psychological and social crimes	Psychological and social crimes and their effects, and the most prominent violations of the Ba'ath regime in Iraq	Lectures	Discussions Oral exams
9	1	Presenting psychological crimes	Psychological crimes	Lectures	Discussions Oral exams
10	1	Understanding the mechanisms of psychological crimes	The mechanisms of psychological crimes	Lectures	Discussions Oral exams
11	1	Explaining the effects of psychological crimes	Psychological effects of crimes	Lectures	Discussions Oral exams
12	1	Presenting social crimes	Social crimes	Lectures	Discussions Oral exams

13	1	Understanding the militarization of society	Militarization of society	Lectures	Discussions Oral exams
14	1	Understanding the Ba'athist regime's stance on religion	The Ba'athist regime's stance on religion	Lectures	Discussions Oral exams
15	1	Exposing violations of Iraqi laws	Violations of Iraqi laws	Lectures	Discussions Oral exams
16	1	Display images of human rights violations	Images of human rights abuses and crimes of power	Lectures	Discussions Oral exams
17	1	Display some decisions regarding political violations	Some decisions regarding the political and military violations of the .Ba'ath regime	Lectures	Discussions Oral exams
18	1	Learn about the locations of prisons and detention centers of the Ba'ath regime	Prisons and detention centers of the Ba'ath regime	Lectures	Discussions Oral exams
19	1	Understand the environmental crimes of the Ba'ath regime	Environmental crimes of the Ba'ath regime in Iraq	Lectures	Discussions Oral exams
20	1	Display wartime and radioactive pollution	War and radioactive pollution and landmine explosion	Lectures	Discussions Oral exams
21	1	The destruction of cities and villages: a scorched-earth policy	The destruction of cities and villages is a scorched earth policy	Lectures	Discussions Oral exams
22	1	The draining of the marshes	Draining the marshes	Lectures	Discussions Oral exams
23	1	The clearing of palm groves and other trees	Demolition of palm groves, trees and crops	Lectures	Discussions Oral exams

24	1	Understanding and knowledge of the crimes of mass graves	Mass grave crimes	Lectures	Discussions Oral exams
25	1	The events of the mass graves	Events of the mass graves of genocide committed by the Ba'athist regime in Iraq	Lectures	Discussions Oral exams
26	1	Understanding the chronological classification of genocide graves	Chronological classification of genocide graves in Iraq for the period .1963-2003	Lectures	Discussions Oral exams
27	1	Knowing the locations of genocide graves	Mass graves of victims of genocide committed by the defunct Ba'ath regime from 1979 to 2003	Lectures	Discussions Oral exams
28	1	Viewing genocide graves Understanding the methods	Mass graves of victims of genocide committed by the defunct Ba'ath regime from 1979 to 2003	Lectures	Discussions Oral exams
29	1	used in genocide graves for victims of the 1991 Sha'ban Uprising	Mass graves of victims of the 1991 Sha'ban uprising	Lectures	Discussions Oral exams
30	1	used in genocide graves for victims of the 1991 Sha'ban Uprising	Mass graves of victims of the 1991 Sha'ban uprising	Lectures	Discussions Oral exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (methodology, if any)

No

Main references (sources)

1- Clear spelling: Abdul Majeed Al-

	<p>Nuaimi Daham Al-Kayyal, Dar Al-Mutanabbi Library, Baghdad - 6th Edition - 1987 AD 3- Lessons in language, grammar and spelling for employees Country : Ismail Hammoud Atwan and others Ministry of Education Press No. (3) Baghdad 2nd Edition, 1984. 5- General Arabic language for non-departments Specialization : Abdelkader Hassan Amir and others, Ministry of Higher Education and Scientific Research, 2nd Edition, 2000. 6- Inspired by Arabic literature: Haval Muhammad Amin, Al-Saadoun Press, Baghdad.</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

Course Description Form

13.Course Title: Arabic Language
14.Course Code: ATU1010-24-YM
15. Semester/Year:annual
16. Date of preparation of this description: 15\11\2025
17. Available Attendance Forms: presence

18. Number of study hours (total) / number of units (total) annual 30 hours \2

19. Course administrator's name (if more than one name)

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20. Course Objectives

Course Objectives

Helps students develop their skills Comprehensively linguistic identity preservation Cultural, Teaching and Learning, Understanding Texts Religious taking advantage of Arabic literature

21. Teaching and learning strategies

Strategy

Lecture, Lab, Summer Training

22. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	Knowledge of grammar and morphology	Grammar and morphology	Lectures	Discussions
2	1	Presentation of (nouns, verbs, pronouns).	(Nouns, verbs, pronouns)	Lectures	Discussions
3	1	Understanding sentence structure	syntax	Lectures	Direct questions
4	1	Understanding grammatical structures	Grammatical structures	Lectures	Discussions
5	1	Knowledge of punctuation and its use	Numbering and its uses	Lectures	Direct questions
6	1	Presenting nouns	Nouns	Lectures	discussions

7	1	Presenting verbs	Verbs	Lectures	Direct Questions
8	1	Understanding the difference	Distinguishing between nouns and verbs	Lectures	Discussions
9	1	between nouns and verbs	The letters	Lectures	Direct questions
10	1	Presenting particles	The effect	Lectures	Direct questions
11	1	Understanding the absolute object	Absolute effect	Lectures	Duties
12	1	Explaining the object of purpose	The effect is for the Future	Lectures	Direct questions
13	1	Explaining the object of time	The effect in it	Lectures	Oral exams
14	1	Explaining the object of accompaniment	The effect is with him	Lectures	Direct questions
15	1	Presenting the adjective of resemblance	The adjective of resemblance	Lectures	Discussions
16	1	Presenting the subject and predicate	Subject and predicate	Lectures	Direct questions
17	1	Explaining numbers	Numbers	Lectures	Oral exams
18	1	Understanding the type of numbers	Types of numbers	Lectures	Direct Questions
19	1	Presenting the accusative of specification	Discrimination	Lectures	Discussions
20	1	Knowing the types of accusative of specification	Types Discrimination	Lectures	Direct questions
21	1	Presenting errors	Common linguistic errors	Lectures	Discussions
22	1	Linguistics	Meanings of prepositions	Lectures	Duties
23	1	Understanding the meanings of prepositions	The rule of the alif al-farqah	Lectures	Oral exams

24	1	Knowing the rule of the alif al-farqah	The rules of Noon and Tanween	Lectures	Oral exams
25	1	Presenting the rule of nun and 1tanween	Formal aspects of administrative discourse 1	Lectures	discussions
26	1	Presenting the rule of nun and 2tanween	Formal aspects of administrative 2discourse	Lectures	Direct questions
27	1	Understanding the language of discourse Administrative	The language of administrative discourse	Lectures	Discussions
28	1	Understanding the language of official discourse	The language of official speech	Lectures	Duties
29	1	View review General	General review and applied projects	Lectures	Exams Oral
30	1	General Review Presentation and Applied Projects	General review and applied projects	Lectures	Direct questions

23.Course Evaluation

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

24.Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	<p>1- Clear spelling: Abdul Majeed Al-Nuaimi Daham Al-Kayyal, Dar Al-Mutanabbi Library, Baghdad - 6th Edition - 1987 AD</p> <p>3- Lessons in language, grammar and spelling for employees Country : Ismail Hammoud Atwan and others Ministry of Education Press No. (3) Baghdad 2nd Edition, 1984.</p> <p>5- General Arabic language for non-</p>

	<p>departments Specialization : Abdelkader Hassan Amin and others, Ministry of Higher Education and Scientific Research, 2nd Edition, 2000. 6- Inspired by Arabic literature: Haval Muhammad Amin, Al-Saadoun Press, Baghdad.</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar