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

Accounting Department

2025 - 2024

:the introduction

The educational program is a coordinated and organized package of courses that include procedures and experiences organized into study modules. The primary purpose of the program is to build and refine the the requirements of skills of graduates, making them qualified to meet the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs, such as the External .Examiner Program

The academic program description provides a brief summary of the features and courses, indicating the skills students are program's main expected to acquire based on the program's objectives. The importance of this description is evident in that it represents the cornerstone for y members under obtaining program accreditation. It is written by facult the supervision of the academic committees in the academic .departments

This guide, in its second edition, includes a description of the academic program after updating the vocabulary and paragraphs of the new developments and changes in the previous guide in light of the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester) in addition to adopting er the description of the academic program circulated pursuant to the lett of the Department of Studies TM3/2906 dated 5/3/2023 with regard to .programs that adopt the Bologna process as the basis for their work

In this context, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth running of the educational process.

:Concepts and terms

Academic Program Description: The academic program description provides a concise summary of the program's vision, mission, and objectives, including a detailed description of the targeted learning outcomes based on specific learning .strategies

Course Description: summary of the course's key features and Provides a concise the learning outcomes expected of the student, demonstrating whether the student has made the most of the available learning opportunities. It is derived from the .program description

sion for the future of the academic program to be An ambitious vi :Program Vision .an advanced, inspiring, motivating, realistic, and applicable program

It briefly explains the objectives and activities required to achieve :Program mission .ent paths and directionsthem, and also identifies the program's developm

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

ic program All courses/subjects included in the academ :Curriculum structure according to the approved learning system (semester, annual, Bologna track), whether required by (ministry, university, college, or scientific department), along .with the number of academic units

skills, and values acquired by a ،A consistent set of knowledge :Learning outcomes student after successfully completing the academic program. Learning outcomes for .each course must be defined in a manner that achieves the program's objectives

used by faculty These are the strategies : Teaching and learning strategies members to develop student teaching and learning. They are plans followed to achieve learning objectives. They describe all classroom and extracurricular .activities to achieve the program's learning outcomes

Academic Program Description Form

University Name: Al-Mustansiriya University

College/Institute: College of Administration and Economics

Academic Department: Department of Accounting

Academic or Professional Program Name: Bachelor of Accounting

Final Degree Name: Bachelor of Science in Accounting

Academic System: Courses

Description Date: April 5, 2025

File Completion Date: April 5, 2025

Signature:
Name of Department Head:
Prof. Dr. Salowan Hafadh Hamed
Date: 29- 5- 2025

Signature:
Name of Scientific Assistant:
Prof. Dr. Ahmed Shaker Mohammed Taher
Date : 29- 5- 2025

File reviewed by the Quality Assurance and University Performance Division
Name of Director of the Quality Assurance and University Performance Division: Asst. Prof. Dr. Makkiyah Kraidi Bunyan
Date : 29- 5- 2025
Signature

Approval of the Dean
Professor Dr. Ahmed Sabeeh Attiya
29- 5- 2025

1. Program vision
The Accounting Department should be distinguished, both regionally and internationally, in terms of accounting education and scientific research, and in terms of advancing the professional aspect.It is also able to keep pace with the latest technologies in the field of accounting software and international standards, and to provide society with graduates capable of working in various sectors in the lable methods, tools, and field of the accounting profession, using all avai .accounting software

2. Program message
Providing distinguished accounting education and learning that keeps pace with and meets the requirements of the labor market, graduating scientific developments accountants committed to professional values and ethics, and supporting the conduct of sound accounting research by professors, researchers, and students, ucation and solves problems in all which advances the wheel of science and ed sectors. and provide them with the necessary students also seek to qualify We skills and use the latest modern techniques in information systems and accounting information technology applications using.

3. Program objectives
1. Working on scientific consolidation and preparing distinguished educational programs that are compatible with the requirements of the labor market. 2. Striving to graduate professional and academic accounting cadres specialized in order to achieve the sustainability of graduates and instill in them a spirit of creativity, cooperation, and community service. 3. nts and faculty members, Providing a good working environment for stude relying extensively on technology, and preparing scientific laboratories with international specifications that serve the educational process in its practical aspect. 4. planting Values And professional ethics at Students To raise velle performance Profession And the governorate on Trust in Information accounting that Presented by The accountant 5. stay Seminars and conferences and the episodes Discussion To discuss Contemporary topics or problems Accounting from reality Practical

4. Program accreditation
Scientific Research and .The application was submitted to the Ministry of Higher Education Program Accreditation Committee for the Faculties of Management and Economics

5. Other external influences
nothing

6. Program structure				
* comments	percentage	Study unit	Number of courses	Program structure
essential	%15	22	5	Institutional requirements
essential	%4	7	3	College requirements
essential	%81	114	34	Department requirements
essential			1	Summer training
				Other

.Notes may include whether the course is core or optional *

Program description -7				
Credit hours		Course name	Course code	Year/Level
practical	theoretical			
2	**4**	**Financial Accounting Basics**	**AC1101**	**2025/2024 The first stage**
1	**2**	**Principles of Business Administration**	**AC1102**	
2	**2**	**General Mathematics**	**AC1103**	
1	**2**	**Principles of Economics**	**AC1104**	
-	**2**	**English language**	**UN115**	
-	**2**	**Democracy and**	**UN116**	

		human rights		
2	**4**	**Financial Accounting**	**AC1201**	
1	**3**	**Principles of Statistics**	**AC1202**	
2	**1**	**Computer Science Basics**	**AC1203**	
2	**3**	**Accounting Readings and Correspondence E**	**AC1204**	
-	**2**	**Arabic**	**UN125**	
	4	**Intermediate Accounting 1**	AD 1212	
	3	**Government Accounting 1**	AD Rule 1213 1	
	3	**Accounting in English 1**	AD from 1214 1	
	3	**-Marketing and e commerce**	AD 1215	
	2	**Business Law**	AD 1216	
2	**1**	**Computer accounting applications**	AD 1217	
	2	**General Mathematics 2**	AD 1218	
	2	**English 2**	AD from 2227 2	
	4	**Intermediate Accounting 2**	AD 2219	
	3	**Government Accounting 2**	.M.H.K**22220**	
	3	**profit accounting-Non**	AD and 2221 2	
	2	**Public Finance**	m with**2222**	
	3	**Accounting Operations Research in English**	AD 2223	
2	**1**	**Computer 3**	AD HA3 1221	
	3	**Accounting in English 2**	AD from 2224 2	
	2	**Arabic language**	AD 2205	
	2	**crimes system Resurrection in Iraq**	m south of 24 B	
	4	**Cost Accounting 1**	AD, 1325	

			Mak 1	
	4	**Corporate Accounting**	AD 1326	
	3	**Unified Accounting System 1**	AD, 1st 1327 edition	
	3	**Tax accounting**	AD 1328	
	3	**Financial statement analysis in English**	AD 1329	
	3	**Financial Institutions Accounting**	AD 1330	
	4	**Advanced Financial Accounting**	AD 2331	
	3	**Natural Resources Accounting**	AD 2332 Egypt	
	3	**Unified accounting system 2**	AD, 2nd 2333 edition	
	4	**Cost Accounting 2**	m22334	
	3	**Audit and control**	AD 2335	
	2	**English 3**	L3 1337	
	4	**Advanced Cost Accounting in English**	m km1 1437	
	4	**Specialized accounting systems**	AD 1438	
	2	**International Auditing Standards**	M T D1439	
	4	**Management Accounting in English**	AD AD1 1440	
	2	**International Accounting**	AD 1441	
	2	**Scientific research methods and ethics**	1442 AH	
	4	**Management Accounting in English 2**	AD AD2 2443	
	4	**Advanced Cost Accounting in English 2**	m2 2444	
	2	**Financial Reporting Standards**	AD 2445	
	3	**accounting theory**	AD 2446	
	3	**accounting**	AD 2447	

		information systems		
	1	**Graduation research project**	AD 2448	
	2	**English 4**	AD L4 1451	

Expected learning outcomes of the program - 8

First: **Knowledge**

1. Explains the basic concepts, principles and theories in financial, managerial and cost accounting.
2. Distinguishes between local and international accounting standards and applies them in preparing financial reports.
3. and regulations regulating the Interprets the tax and accounting laws accounting profession in different work environments.
4. Explains the role of accounting information systems in supporting financial making-and administrative decision.
5. d social It links accounting knowledge with the economic, legal an environment in which the organization operates.

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secondly:**Skills**

1. Prepares financial statements in accordance with approved professional standards.
2. Conducts financial analysis and interpretation of financial statements to extract financial indicators for decision making.
3. Efficiently uses accounting software andERP systems to implement accounting operations .
4. eports in a professional mannerPrepares and presents financial and tax r.
5. Apply internal audit procedures and accounting examination skills to evaluate the accuracy of financial transactions.
6. Solves accounting problems using critical and systematic thinking skills.
7. hin teams and clearly presents financial results Communicates effectively wit to stakeholders.

Third: Values

1. Committed to the ethics of the accounting profession, transparency and integrity in preparing financial statements.
2. Assumes professional responsibility when making financial or accounting decisions.
3. Respects the confidentiality of financial information and does not use it to achieve personal interests.
4. Committed to professional conduct and good governance in the work environment.
5. Contributes to serving the community through responsible accounting

practices that support sustainability and financial justice.

Educational strategies−9
The Bachelor's program in the Department of Accounting is based on a variety of teaching and learning strategies that aim to: • Develop a deep understanding of accounting concepts. • Enhance analytical and applied skills. • Consolidating professional values and professional ethics. First**:** Theoretical lectures • Providing basic and systematic scientific content. • Explaining accounting, financial and administrative concepts and principles. • life examples-Linking theory and practice through real. Second**:** Presentations and student participation • Involving students in presenting specific topics. • Encourage discussion and group dialogue. • llsDeveloping communication, presentation and persuasion ski. Third**:** based education- Problem • Analysis of real cases in accounting. • Encourage critical thinking and decision making. • learning and finding solutions-Stimulating self. Fourth**:** Cooperative learning • Working within teams to complete accounting projects and reports. • Distribution of roles and responsibilities. • Enhancing teamwork and leadership skills. Fifth**:** Practical and field training • Applying knowledge in a real work environment. • Perform accounting tasks using actual programs and applications. • Visiting institutions and companies to link the theoretical and practical aspects . Sixth**:** Using technology in education • Relying on accounting software such asExcel ،ERP Systems. • learning platforms (such as-g eEmployinGoogle Classroom orMoodle). Seventh**:** Exercises and practical applications • Solving practical accounting problems related to daily entries, preparing budgets, and financial analysis. • Preparing financial reports. Eighth**:** visits Scientific • Organizing meetings with accountants and auditors. • Visiting audit offices, firms or tax authorities.

- View direct professional experiences.

Evaluation methods -10
:Tests and exams .1 :stset laciteroehT • depth understanding of -to assess theoretical knowledge and in essay questions .accounting concepts :stset lacitcarP • ot stroper laicnanif gniraperp dna smelborp gnitnuocca xelpmoc gnivlos sevlovni tI • .situations ensure students' ability to apply theoretical knowledge in practical :Projects and research .2 :stcejorp lacitcarP • laicnanif laer gnizylana dna gniraperp eriuqer taht stcejorp stneduts gningissA • .reports or simulating accounting processes, which helps assess their applied skills :hcraeser cimedacA • students to prepare research on advanced accounting topics to stimulate ngissA • .their research and critical analysis :Continuous evaluation .3 :krowemoh dna stnemngissA • Assign students regular homework that includes accounting problems and case .studies to ensure continuous learning and periodically assess performance :stset trohS • gnitnuocca fo gnidnatsrednu ’stneduts erusaem ot stset tneuqerf ‹trohs tcudnoC • .throughout the semester concepts

Faculty-11						
Faculty members						
Faculty preparation		**Special requirements/s (kills (if any**		**Specialization**		**Academic rank**
lecturer	**angel**			**private**	**general**	
	2			**Financial Accounting**	**accounting**	**.Mr**
	1			**Cost and administration**	**accounting**	**.Mr**
	1			**Audit**	**accounting**	**.Mr**
	1			**Information systems**	**accounting**	**.Mr**
	5			**Financial Accounting**	**accounting**	**assistant professor**

	2			Cost and administration	accounting	assistant professor
	1			Audit	accounting	assistant professor
	1			Information systems	accounting	assistant professor
	2			Government accounting	accounting	assistant professor
	4			Financial Accounting	accounting	teacher
	1			Cost and administration	accounting	teacher
	1			Government accounting	accounting	teacher
	2			Financial Accounting	accounting	Assistant Professor
	1			Cost and administration	accounting	Assistant Professor
	1			Audit	accounting	Assistant Professor
	1			Information systems	accounting	Assistant Professor
	1			Government accounting	accounting	Assistant Professor
	1			Applied Linguistics	English Language/Assistant Professor	Other
	1			Information Technology and Strategic Management	Business Administration/Teacher	Other
	1			wireless networks	/ Computer Teacher	Other
	1			Applied Statistics	Statistics/Assistant Professor	Other
	2			Arabic language literature	Arabic Language / Assistant Teacher	Other
	1			Commercial Law	Law / Assistant Professor	Other
	1			press	Media/Assist	Other

					ant Professor	

<u>Professional development</u>

Professional development for faculty members in the accounting department plays a crucial role in improving the quality of education and enhancing the effectiveness of academic programs. Below are some strategies and areas to focus on for continuing :sional development for faculty membersprofes

:Academic and professional development .1

:secnerefnoc dna spohskrow gniniarT •

etadpu ot secnerefnoc dna spohskrow lanoitanretni dna lacol ni etapicitraP • .knowledge on the latest developments in the field of accounting

:sesruoc gniniart dezilaicepS •

dna ‹sexat ‹gnitidua sa hcus sdleif dezilaiceps ni sesruoc decnavda ni llornE •) ternational Financial Reporting StandardsInIFRS .(

:hcraeser cifitneicS •

fo sdleif suoirav ni hcraeser hsilbup dna tcudnoc ot srebmem ytlucaf gnigaruocnE • accounting, which contributes to the development of knowledge and practical .application

:logical developmentTechno .2

:erawtfos nredom no gniniarT •

sa hcus erawtfos gnitnuocca tsetal eht fo esu eht no gniniart gnidivorP •SAP ‹ QuickBooks and ‹Excel .to enhance teaching efficiency

:learning-E •

ance learning platforms, to learning tools such as dist-e esu ot srebmem gniniarT • .enrich the education process and facilitate access to educational materials

:Educational development .3

:seigetarts gnihcaet evitceffE •

nredom fo esu eht gnidulcni ‹secitcarp gnihcaet tseb no spohskrow gnidivorP • .teaching techniques and active learning applications

:tnemevorpmi dna noitaulave mulucirruC •

cimedaca etaulave dna seettimmoc tnempoleved mulucirruc ni etapicitraP • o ensure their compatibility with labor market requirements and academic programs t .quality standards

:Personal development .4

:gnilesnuoc dna ecnadiuG •

tifeneb ot srebmem ytlucaf wen rof smargorp ecnadiug dna noitatneiro gnidivorP •

.erienced membersfrom the expertise of more exp
:sranimes lanoitacudE •
ot krowmaet dna ‹tnemeganam emit ‹slliks noitacinummoc no sranimes gnizinagrO •
.enhance personal and professional competencies
:Cooperation and Partnerships .5
:spihsrentrap lanoisseforp dna cimedacA •
partnerships with other academic institutions and accounting firms to hsilbatsE •
.enhance opportunities for joint research and academic exchange
:stisiv dleiF •
gnitidua dna smrif gnitnuocca ot srebmem ytlucaf rof stisiv dleif gnizinagrO •
.ctical applications and the latest in the field of accountingoffices to learn about pra

:Leadership development .6
:smargorp pihsredael cimedacA •
ytlucaf fo slliks pihsredael eht gnipoleved ta demia smargorp gniniart gnidivorP •
ions within the department or members to qualify them to assume leadership posit
.college
:Evaluation and feedback .7
:noitaulave cidoireP •
dna raelc no desab ecnamrofrep ytlucaf rof metsys noitaulave cidoirep a tnemelpmI •
recognized criteria, with constructive feedback and personal development plans
.videdpro
:Financial support and resources .8
:stnarg hcraeseR •
ni stcejorp hcraeser tnatropmi dna evitavonni troppus ot stnarg hcraeser gnidivorP •
.the field of accounting
:secruoser lanoitacude dna seirarbiL •
ional resources with modern literature tacude dna seirarbil gnippiuqe dna gnitadpU •
.and specialized references

11- Acceptance criteria
Central acceptance

12- The most important sources of information about the program
College website, university website, Ministry of Higher Education and Scientific Research website

13- Program Development Plan
1. Updating course descriptions in line with international standards (such asIFRS, IPSAS). 2. Sustainability Accounting :Adding new courses such as 3. Use of actual accounting software in the labs such as: QuickBooks ،Odoo ، SAP. 4. Encourage teachers to reviewed journals-Publish scientific research in peer, and participate in local and international scientific conferences. 5. roducing content on artificial intelligence and data analytics in accountingInt. 6. simulation- based learning in studying accounting cases. 7. Building an internal system to monitor the implementation of learning outcomes .

Program Skills Map															
Required learning outcomes of the program															
values				Skills				knowledge				Essential or ؟optional	Course name	Course code	Level / Year
A4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Financial Accounting Basics**	**AC1101**	2025/2024 First/First chapter
						√	√			√	√	**essential**	**Principles of Business Administration**	**AC1102**	2025/2024 First/First chapter
						√	√			√	√	**essential**	**General Mathematics**	**AC1103**	2025/2024 First/First chapter
						√	√			√	√	**essential**	**Principles of Economics**	**AC1104**	2025/2024 First/First chapter
						√	√			√	√	**essential**	**English language**	**UN115**	2025/2024 First/First chapter
√	√	√	√					√	√	√	√	**essential**	**Democracy and human rights**	**UN116**	2025/2024 First/First chapter
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Financial Accounting**	**AC1201**	2025/2024 First/Second Semester

						√	√			√	√	**essential**	**Principles of Statistics**	**AC1202**	2025/2024 First/Second Semester
						√	√			√	√	**essential**	**Computer Science Basics**	**AC1203**	2025/2024 First/Second Semester
						√	√			√	√	**essential**	**Accounting Readings and Correspondenc E e**	**AC1204**	2025/2024 First/Second Semester
						√	√			√	√	**essential**	**Arabic**	**UN125**	2025/2024 First/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Intermediate Accounting 1**	AD 1212	2025/2024 Second/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Government Accounting 1**	AD 1213 Rule 1	2025/2024 Second/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Accounting in English 1**	AD 1214 from 1	2025/2024 Second/First Semester
						√	√			√	√	**essential**	**Marketing and commerce-e**	AD 1215	2025/2024 Second/First Semester

		√	√			√	√			√	√	**essential**	**Business Law**	AD 1216	2025/2024 Second/First Semester
				√	√	√	√	√	√	√	√	**essential**	**Computer accounting applications**	AD 1217	2025/2024 Second/First Semester
						√	√			√	√	**essential**	**General Mathematics 2**	AD 1218	2025/2024 Second/First Semester
						√	√			√	√	**essential**	**English 2**	AD 2227 from 2	2025/2024 Second/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Intermediate Accounting 2**	AD 2219	2025/2024 Second/Semester Two
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Government Accounting 2**	.M.H.K **22220**	2025/2024 Second/Semester Two
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**profit -Non accounting**	AD 2221 and 2	2025/2024 Second/Semester Two
						√	√			√	√	**essential**	**Public Finance**	m with **2222**	2025/2024 Second/Semester Two

						√	√			√	√	**essential**	**Accounting Operations in Research English**	AD 2223	2025/2024 Second/Semester Two
						√	√			√	√	**essential**	**Computer 3**	AD 1221 HA3	2025/2024 Second/Semester Two
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Accounting in English 2**	AD 2224 from 2	2025/2024 Second/Semester Two
						√	√			√	√	**essential**	**Arabic language**	AD 2205	2025/2024 Second/Semester Two
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**system crimes in Resurrection Iraq**	m 24 south of B	2025/2024 Second/Semester Two
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Cost Accounting 1**	AD, 1325 Mak 1	2025/2024 Third/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Corporate Accounting**	AD 1326	2025/2024 Third/First Semester

√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Unified Accounting System 1**	AD, 1327 st 1 edition	2025/2024 Third/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Tax accounting**	AD 1328	2025/2024 Third/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Financial statement analysis in English**	AD 1329	2025/2024 Third/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Financial Institutions Accounting**	AD 1330	2025/2024 Third/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Advanced Financial Accounting**	AD 2331	2025/2024 Third/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Natural Resources Accounting**	AD 2332 Egypt	2025/2024 Third/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Unified accounting system 2**	AD, 2333 nd 2 edition	2025/2024 Third/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Cost Accounting 2**	m22334	2025/2024 Third/Second Semester

√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Audit and control**	AD 2335	2025/2024 Third/Second Semester
					√	√	√		√	√	√	**essential**	**English 3**	L3 1337	2025/2024 Third/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Advanced Cost Accounting in English**	m 1437 km1	2025/2024 Fourth/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Specialized accounting systems**	AD 1438	2025/2024 Fourth/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**International Auditing Standards**	M T D 1439	2025/2024 Fourth/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Management Accounting in English**	AD 1440 AD1	2025/2024 Fourth/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**International Accounting**	AD 1441	2025/2024 Fourth/First Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Scientific research methods and ethics**	AH1442	2025/2024 Fourth/First Semester

√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Management Accounting in English 2**	AD 2443 AD2	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Advanced Cost in Accounting English 2**	m2 2444	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Financial Reporting Standards**	AD 2445	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**accounting theory**	AD 2446	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**accounting information systems**	AD 2447	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**Graduation research project**	AD 2448	2025/2024 Fourth/Second Semester
√	√	√	√	√	√	√	√	√	√	√	√	**essential**	**English 4**	AD 1451 L4	2025/2024 Fourth/Second Semester

- .Please tick the boxes corresponding to the individual learning outcomes of the programme being assessed

Academic course description for the Accounting Department courses

Course description stage -for second courses

The decision a description model

The decision name	
Medium accounting(1)	
The decision code	
AD 1212	
Available the audience Forms	
Academic The hall	
Academic watches number Total Units number Total	
4 **Weekly hour ″ weeks = 60 15 ***	
Academic The decision responsible name) It is mentioned that name from more if (	
Dr. Hoda Mohamed / M.M. Mohamed Adel	
The decision Goals	
-1 And other circulating Assets In concept students to understand Deepening circulating **-2 Disclosure Measurement area in expertise And gain it The student to learn accounting problems on and focus Finance Lists in Assets on accountant The connection same.** **-3 Reporting and standards International accounting By standards Familiarity Latest with the existing ones The connection same International Financial enumeration** **On Art T thatit**	**The Goals Study material**
and learning education Strategies	
-Aand understanding knowledge **A-1 circulating Assets For elements And understand knowledge The connection same accounting and procedures. A -2 knowledge and procedures circulating not Assets For elements And understand The connection same accounting.** **for-On the subject Private Skills** **the environment reality from The process Cases on light Shedding circulating-Non and the assets circulating For assets accounting.** **-Cthinking Art Maha** **C-1 And tabulation ranking in Logic to Based on thinking in Direct The method determined criteria-Or pre Models on Based on Ideas.** **C-2 For keys on Search to Based on thinking in Direct not Method A set of available data and between from The problem solutions information.** **D- Movable and rehabilitation Public Art Oryx) With Related Other Skills Personal and development Employment possibility(** **-D1 like precedent accounting Materials from Movable knowledge**	**Strategy**

accounting principles D-2 International accounting By standards The connection same knowledge Current and The connection same International Milli Reporting and standards assets current-non	

The decision structure					
Evaluation road	road learning	the topic or Unity name	Required learning Outputs	watches	week
Exams	Lectures	the the chapter first Conceptual Framework Financial for Accounting	□identification accounting □The role of accounting take in information decision □Theoretical framework of Finance accounting	4	1
Exams	Lectures	the the chapter Final the accounts second And the disclosures Facilities in Finance Commercial and service	FirstlyCommercial Facilities □income existing	4	2
Exams	Lectures	the the chapter Final the accounts second And the disclosures Facilities in Finance Commercial and service	Firstly Facilities Commercial □The existing Financial Center	4	3

Exams	Lectures	the chapter the accounts the second financial and Final Facilities in statements Commercial And service	secondlyService Facilities income existing The existing Financial Center	4	4
Exams	Lectures	exam	First Chapter exam and Exam One Questions Solutions	4	5
Exams	Lectures	the the chapter The Settlements third the And papers restriction job	with settlement Restrictions and For expenses regards revenues	4	6
Exams	Lectures	the the chapter The Settlements third the And papers restriction job	with settlement Restrictions and For expenses regards revenues	4	7
Exams	Lectures	Fourth the chapter Matching a statement The bank account	* account Matching concept The bank * on clouds concept exposed	4	8
Exams	Lectures	Fourth the chapter Matching a statement The bank account	Methods for preparing a bank account reconciliation statement	4	9
Exams	Lectures	Fourth the chapter Matching a statement The bank account	a numbers Ways Matching statement account	4	10
Exams	Lectures	exam	the second Exam/the and solve the Second chapter exam questions	4	11
Exams	Lectures	Chapter Five Debtors	And types Debtors nature Debts	4	12
Exams	Lectures	Chapter Five	For debts Custom formation And collecting it In doubtful	4	13

		Debtors	**its treatment**		

<table>
<tr><td>Exams</td><td>Lecture
s</td><td>Chapter
Five
Debtors</td><td>For debts Custom formation
And its collecting it In doubtful
treatment</td><td>4</td><td>14</td></tr>
<tr><td>Exams</td><td>Lecture
s</td><td>exam</td><td>Third exam, first semester,
Exam to questions and answers</td><td>4</td><td>15</td></tr>
<tr><td colspan="6">.134The decision evaluation</td></tr>
<tr><td colspan="6">from degree distribution100 like The student With it The person in charge Tasks according to on
and reports editorial Monthly and and oral Daily and exams Daily Preparation....etc</td></tr>
<tr><td colspan="6">.and teaching learning sources</td></tr>
<tr><td colspan="3">Scheduled book There is no</td><td colspan="3">Required The reporter books) I found that methodology (</td></tr>
<tr><td colspan="3">Intermediate Finance accounting book</td><td colspan="3">President the reviewer) Sources (</td></tr>
<tr><td colspan="3">Finance accounting book) Intermediate (on
Reports Numbers International Standards according to
Finance-For authors
.MrDr . Al Talal - .A.M.D Jajawi on Haider
Masoudi-Al</td><td colspan="3">With it Recommended that chock References booksMagazines
reports ‹Scientific.... (</td></tr>
<tr><td colspan="3">Intermediate Accounting -IFRS- 2nd -
1
Edition- Kieso , Weygandt , and
Warfield</td><td colspan="3">Internet Sites ‹ Electronic the reviewer</td></tr>
</table>

The decision a description model

The decision name:
Governmental accounting(1)
The decision code
AD Rule 1 1213
the chapter/ year :
2025/2024 First season
Description this numbers date:
12/18/2024
Available the audience Forms:My presence
45 Academic watches numberTotal Units number Total
45 = 15*3
Academic The decision responsible name) if It is mentioned that name from more(
Dr. Donia Mohsen Khalaf
The decision Goals

• accounting material In vocabulary Familiarity on And get to know Governmental On the relationship same and instructions laws subject	Aries The The material Goals

and learning education Strategies	
to How to Specializes in and references sources on By viewing Students directing accounting problems treat -2 the accounts on By looking Students Obligation Governmental For accounting According to stomach Final	Strategy The
The decision structure	

Evaluation road	learning road	or Unity name the topic	learning Outputs Required	watches	week

Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	By My definition entrance accounting And its Governmental goals and its characteristics By And its relationship And my face legislation And the difference Similarity accounting with Finance	Governmental accounting1	3	1
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	For The interpreter Theories Governmental unity	Governmental accounting1	3	2
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	For the Public Budget and Definition ، state its characteristics And its types	Governmental accounting1	3	3
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	General Budget Goals ، of the State Authority Prepared by and rules And And its divisions to the steps prepare it	Governmental accounting1	3	4
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	between relationship Governmental accounting Public And the budget And its For the state And implementation importance With it Commitment	Governmental accounting1	3	5
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	between difference For the Public Budget And the budget state distribution How to planning on Budget Allocations	Governmental accounting1	3	6

		Governmental Units			
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	on Application Examples Budget Allocations distribution on Governmental Units	Governmental accounting1	3	**7**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	**First student test the chapter during Academic the first**	Governmental accounting1	3	**8**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	**The structure organizational For the system Government Accountant/ concept Public Treasury For the state**	Governmental accounting1	3	**9**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	**State Duties Treasury and its formations**	Governmental accounting1	3	**10**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	**style Treasury and financing units and Governmental treatments and The restriction**	Governmental accounting1	3	**11**

		accounting			
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	Examples About Applied For financing units Governmental	Governmental accounting1	3	**12**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	Expense accounting Public The and treatment she has restriction	Governmental accounting1	3	**13**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	Examples About Applied The treatment restriction And For expenses processing in Mistakes	Governmental accounting1	3	**14**
Daily Evaluation and Weekly Duties monthly tests	Accreditation accounting Sources English International Lectures numbers discussion Electronic Video Ideas And exchange	The students a test the during second Academic chapter the first	Governmental accounting1	3	**15**

.14tThe decision evaluation

from degree distribution100 and exams Daily Preparation like The student With it The person in charge Tasks according to on and reports and editorial And monthly and oral Daily....etc

striving degree40) daily And test to prepare 5 Weekly Duties ، grades 5 two number Editorial Exams ، grades 15 degree of them For each(

Final Exam degree60

and teaching learning sources

Governmental For accounting The process Theory Origins Karim slave Hassan For the author Iraq Republic applications With Saloum	Required The reporter books) I found that methodology (
With topics relationship same and theses and messages Research Governmental accounting	President the reviewer) Sources (
For accounting The application Governmental For units Final the accounts Governmental	With it Recommended that chock References booksMagazines ،Scientific reports.... (
International Information network) Internet (	Internet Sites ، Electronic the reviewer

Course Description Form

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating learning whether the student has made the most of the available . It must be linked to the program description . opportunities

Mustansiriya University / College of -Al Administration and Economics	1. Educational institution
Accounting Department	2. / Department Scientific Center
accounting in English	3. Course Name/Code
Classes	4. Available attendance forms
2025-2024	5. semester/year
hours 45	6. Number of study hours (total)
2025/3/20	7. Date this description was prepared
8. Course objectives	
1- To provide students with knowledge of the nature of accounting and .accounting treatments in English	
2- Understand the nature of accounting work based on generally accepted .accounting principles	
3- The student is able to provide a sound basis for applying international .to accounting events accounting standards	
4- Developing students' skills in recording economic events and registering .them in English	
ults and financial position of Enabling students to measure the activity res -5 .economic units	
Developing students' skills in practicing accounting work by solving many -6 .practical applications	

10.outcomes , teaching, learning and assessment methods Course
أ- objectives Cognitive Enabling the student to know the theoretical and practical concepts of - 1 -inventory and valuation methods) -current assets (inventory -accounting for in the the methods of depreciation, sale and replacement and fixed assets .English language the student to understand the theoretical and practical concepts of Enabling -2 .current requirements in the English language Enabling the student to understand the scientific foundations regarding -3 .profit distributions in the English language ent to know how to prepare and disclose the elements of Enabling the stud -4 .financial reports in the English language The student is able to provide a sound basis for applying international -5 accounting standards and a basis for understanding accounting subjects in .other academic stages
objectives skill Program - B elated to current and The student is able to record financial transactions r -1 .fixed assets and liabilities The student is able to prepare financial reports based on accounting records -2 .and evaluate the financial situation . The student is able to work in local and international financial institutions -3
Teaching and learning methods
.Adopting the lecture method and linking each topic to practical examples -1 Giving them some simple practical exercises that are discussed by the students -2 and solved during the lecture with the participation of all students to give the .subject a kind of interaction
Evaluation methods
1- Students' participation in the lecture depends on their prior preparation for the .subject 2- Give them an exercise as homework and ask them to solve it on separate .papers to be collected from them in the next lecture 3- on related to their studies and Expand their horizons by asking a questi .specialization and opening the door for discussion 4- Conducting quick and surprise exams as well as monthly scheduled exams

based goals-Emotional and value -C

in the student by emphasizing the Instilling values and principles -A1
.importance and role of the accountant in society

11.Course structure

integrity, honesty, and good morals

Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	watches	week
Class test	Giving lectures	accounting in English	Perform accounting procedures in English	60	15

Teaching and learning methods

2- Raising practical problems and opening the door for discussion to find solutions

Evaluation methods

1- Students' participation in the lecture depends on their prior preparation for the .subject
2- Give them an exercise as homework and ask them to solve it on separate .papers to be collected from them in the next lecture
3- on related to their studies and Expand their horizons by asking a questi .specialization and opening the door for discussion

Conducting quick and surprise exams as well as monthly scheduled exams

other skills related to employability and) General and transferable skills -D
.(personal development

Encouraging students to be creative and create a spirit of perseverance --D1

Continuously encouraging students to cooperate effectively with each -D2
.other

Emphasizing the development of students' personal talents, such as sports, -D3
.art, drawing, poetry, etc

Creating a general culture among students by exposing them to various -D4
.other fields of knowledge

12.infrastructure

1- Accounting in English Ibrahim, Mohammed Abdullah & Ali,Mohammed Ibrahim Deposit number in the library and archives at Baghdad 3611/2018, Printer AL-dhad, 2019 2- Accounting in English Salman, Ali khalaf , & Altaee salowan , Deposit number in the library and archives at Baghdad 2908, Printer-Al- Athraa , 2016	Required textbooks -1
1. Intermediate accounting / Kieso , DE Weygandt , JJ, & Warfield, TD (2016) 16th Edition, USA, John Wiley & Sons. 2. Accounting Principles / Kieso , DE Weygandt , JJ, & Paul Kimmel, PD (2012) 10th Edition, USA, John Wiley & Sons.	(Main references (sources -2

13.Curriculum Development Plan
to the practical reality of the subjects An attempt is made to link the academic accountant by examining the types of documents and records used in various economic units. This is achieved through field visits to those units and examining .the accountant's work in the field and in the English language

Course Description Form

1. Course name
Marketing and Trade
2. Course code
3. Semester/Year
Second Course 2025-2024
4. Description Date of preparation
15/1/2025
5. Available attendance forms
classrooms / person-In
6. (Number of credit hours (total) Number of units (total

15* Number of hours per week 45
7. Course instructor name
Fawaz Rabie M.M. Yasra Hamoud Nasir M.M. Ruwa
8. Course objectives

Enabling the student to deal with the data of contemporary marketing business environme enhancing the student's ability to understand nature of marketing, commerce, its management , elements of the marketing mix, and contempor .ystemsmarketing s Enhancing students' capabilities in understand markets and marketing strategy To teach the student how to develop a marketing p that contributes to achieving the marketing .individuals and products	Course objectives

9. Teaching and learning strategies
. Lectures, homework, discussion groups Developing thinking, analytical and creative thinking skills Developing persuasion and dialogue skills, leadership and influence skills, and teamwork
10. Course structure

week	watches	Required learning outcomes	Name of unit or topic	Learning method	Evaluation method
1 2 3 4 5	3	Recognize and understa the basic concepts marketing Understanding the bas concepts of the marketi environment Diagnose and respond changes in the marketi environment The concept of mark segmentation, targ market, and finer segmer	Philosophic approaches to marketir Marketing environme Market segmentati	Lecture with a discussio Daily lecture, discussion and test Lecture with a discussio	Discuss ns wi exam Discuss ns wi exam Discuss ns wi exam

6 7 8 9 10 11 12 13 14	15	of the market time Understanding t marketing informati stem and how to create it Knowing the componen of the marketi information system a how to benefit from it The concept, importan and objectives of t marketing research syste Knowing the bas principles of promotion First month exam Understanding the bas principles of promotion Understand the bas strategies for attracting a .retaining customers The concept, definitio and importance of cost a the basic value of produ .offerings The concept a importance of marketi hannels and marketin	Marketing Parameters Syste Components of the marketing information system Understanding the Marketing Research System The concept and definition of promotion Elements of the promotional mix Pull and Push Strategy Pricing distribution International Marketing	Lecture with a discussio Lecture with a discussio Case study Lecture with a discussio My homew ork Lecture with a discussio a test Lecture with a discussio Lecture with a discussio Lecture with a discussio Lecture with a discussio Lecture with a discussio	Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus ns wi exam Discus

		outlets for consumer goo How to enter internation markets and obta approval to move abroad work Second month exam		a test	ns wi exam

11. Course Evaluation
such as ، according to the tasks assigned to the student 100 The grade is distributed out of .etc ،oral exams, daily or monthly exams, written exams : are distributed as follows points 40 points 30 monthly exams out of 2 points for participation and attendance 10 xammarks for the final e 60

12. Learning and teaching resources	
Marketing Management Book by Profess 2022 Bakri-Dr. Thamer Al	Required books
Kotler's Ideas Summary Book	(Main references (sources
HAVARD BUSINESS SCHOOL	Supporting books and references recommended by scientific journals, reports, .etc
Iraqi academic journals	Electronic references, websites

The decision a description model

The decision name
Business law
The decision code
AD 1216
Available the audience Forms
Academic The hall
Academic watches numberTotal Units number Total
30 = 15*2
Academic The decision responsible name) It is mentioned that name from more if (
M.M. Ruwa Qasim
The decision Goals
Solutions the And reach Administrative problems with Dealing from Enable him that essential Business law Students education Theoccasion
and learning education Strategies
Strategy
.170The decision structure

Evaluation Yes T	road learning	the topic or Unity name	Learning outcomes Required	watches	week
hours 2	the first	Legal Qaeda-Al	the law Commercial	hours 2	the first
hours 2	the second	And its Companies provisions	the law Commercial	hours 2	the second
hours 2	the third	The company concept	the law Commercial	hours 2	the third

hours 2	Fourth	The company features	the law Commercial	hours 2	Fourth
hours 2	Fifth	The company establishment	the law Commercial	hours 2	Fifth
hours 2	Sixth	Morale character	the law Commercial	hours 2	Sixth
hours 2	Seventh	Solidarity The company	the law Commercial	hours 2	Seventh
hours 2	The eighth	simple The company individual and project	the law Commercial	hours 2	The eighth
hours 2	Ninth	Companies establishment People	the law Commercial	hours 2	Ninth
hours 2	tenth	administration and People Companies their ending	the law Commercial	hours 2	tenth
hours 2	eleven th	People Companies filtering	the law Commercial	hours 2	elevent h
hours 2	twelfth	The company Contribution	the law Commercial	hours 2	twelfth
hours 2	thirteenth	Limited The company	the law Commercial	hours 2	thirteenth
hours 2	fourteent h	Limited The company Responsibility	the law Commercial	hours 2	fourteent h
hours 2	fiftee nth	and conditions features money Establishing companies	the law Commercial	hours 2	fiftee nth

.171The decision evaluation

from degree distribution100 like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily and exams Daily Preparation....etc
60* Final written exam mark. 40*
Student's effort point.
-A 30 For the Monthly Exam degree
student
B- 5 during oral Daily For participants grades
The lecture.-C 5 points for lecture
attendance.

and teaching learning sources

It Electronic Sites Book or any Relying on maybe topics Related contains	Required The reporter books) I found that methodology (
It Electronic Sites Book or any Relying on maybe topics Related contains	President the reviewer) Sources (
It Electronic Sites Book or any Relying on maybe topics Related contains	With it Recommended that chock References books Magazines Reports ‹scientific .... (
- Related With studies Private Internet Sites	Internet Sites ‹ Electronic the reviewer

The decision a description model

The decision name
Business law
The decision code
AD 1216
Available the audience Forms
Academic The hall
Academic watches numberTotal Units number Total
30 = 15*2
Academic The decision responsible name) It is mentioned that name from more if (
M.M. Ruwa Qasim
The decision Goals
Solutions the And reach Administrative problems with Dealing from Enable him that essential Business law Students education Theoccasion
and learning education Strategies
Strategy
.170The decision structure

Evaluation Yes T	road learning	the topic or Unity name	Learning outcomes Required	watches	week
hours 2	the first	Legal Qaeda-Al	Commercial the law	hours 2	the first
hours 2	the second	And its Companies provisions	Commercial the law	hours 2	the second
hours 2	the third	The company concept	Commercial the law	hours 2	the third
hours 2	Fourth	The company features	Commercial the law	hours 2	Fourth
hours 2	Fifth	The company establishment	Commercial the law	hours 2	Fifth
hours 2	Sixth	Morale character	Commercial the law	hours 2	Sixth
hours 2	Seventh	Solidarity The company	Commercial the law	hours 2	Seventh
hours 2	The eighth	simple The company project individual and	Commercial the law	hours 2	The eighth

hours 2	Ninth	Companies establishment People	Commercial the law	hours 2	Ninth
hours 2	tenth	Companies administration and their ending People	Commercial the law	hours 2	tenth
hours 2	eleventh	People Companies filtering	Commercial the law	hours 2	eleventh
hours 2	twelfth	Contribution The company	Commercial the law	hours 2	twelfth
hours 2	thirteenth	Limited The company	Commercial the law	hours 2	thirteenth
hours 2	fourteenth	Limited The company Responsibility	Commercial the law	hours 2	fourteenth
hours 2	fifteenth	and conditions features money Establishing companies	Commercial the law	hours 2	fifteenth

.171The decision evaluation

from degree distribution100 like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily and exams Daily Preparation....etc
60* Final written exam mark. 40*
Student's effort point.
-A 30 For the Monthly Exam degree
student
B- 5 during oral Daily For participants grades
The lecture.-C 5 points for lecture
attendance.

and teaching learning sources

It contains Electronic Sites Book or any Relying on maybe topics Related	Required The reporter books) I found that methodology (
It contains Electronic Sites Book or any Relying on maybe topics Related	President the reviewer) Sources (
It contains Electronic Sites Book or any Relying on maybe topics Related	With it Recommended that chock References books Magazines Reports ،scientific .... (
- Related With studies Private Internet Sites	Internet Sites ، Electronic the reviewer

Course Description Form

1. Based Accounting Applications–Course Name: Computer	
Accounting Department	
2. :Course code	
3. Semester/Year Courses /First Course	
2024–2025	
4. Description preparation date	
Second course 9/19/2024	
5. Available attendance forms	
My presence	
6. :(Number of study hours (total) / Number of units (total Number of hours per week * 15 weeks	
hours 30=15*2	
7. Course supervisor name	
M. Taqi Karim Jabr ،Khadija Jumaa Matar .Dr .Asst. Prof : EmailTukakareem@Uomustansiriyah.Edu.Iq l	
8. Course objectives	
	Learn how to run -A1**Excel 2010** -A2 Learn how to deal with the main interface and .how to deal with each application in it Introduction to the basics and functions of -A3**MS-Excel** 2010 **:** ◦ How to deal with the main interface and how to deal with each application in it .n the form of graphsRepresenting data i -A4 Learn to perform and represent mathematical and .statistical operations within spreadsheets .Representing data in the form of graphs -B4 2. Providing and preparing solid scientific cadres capable of dealing with accounting and auditing contemporary .problems 3. Disseminating knowledge through cooperation with similar departments and .holding seminars and conferences

9. Learning and Teaching Strategy	
	Educational strategy planning .collaborative concept Brainstorming teaching .strategy 6. Education Strategy Notes Series

10. Course structure					
Teaching method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
For weekly, monthly, daily, written -of-and end semester exams .	+ Theoret Practical	Illustrations set, Links set Charts group, Sparklines group, Filter group, Text group, Symbols group Creating Mathematical Formulas in**Microsoft Excel** 2010 Formulas tab, rules for writing mathematical formulas, comparison operators **if** Name and Formula ، statement Validation group, Calculations group, Data tab, Sort and Filter group, Data Tools group, Outline .group First exam Second exam	Chapter O	3	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

11. :Course Evaluation: 40 marks are distributed as follows

Monthly exam No. 2 out of 20 marks

points for participation and attendance 10

Report Preparation 5

marks for the final exam 60

12. Learning and teaching resources	
	1- Computer basics teaching skills
	2- Articles 2- video

Course Description Form

1. Computer Science Fundamentals :Course Name				
Accounting Department				
2. Semester/Year Courses /Second Course				
2025−2024				
3. Description preparation date				
Second course 31/3/2025				
4. Available attendance forms				
My presence				
5. :(Number of study hours (total) / Number of units (total Number of hours per week: 6 hours * 15 weeks				
hours 45=15*3				
6. Course supervisor name				
Hasani-M.M. Raed Fadel Mohammed Al				
7. Course objectives				
Directing students to focus on handling and managing computers effectively to achieve the desired goal of keeping pace with digital development, conducting scientific research, and utilizi .distance learning methods ojects, printing, preparing statistics and graphs, as well as students in completing pr Assisting .learning about operating systems, computer basics, and office applications				
8. Learning and Teaching Strategy				
.based practical exercises and the use of realistic scenarios−Active learning: through computer writing texts and analyzing based learning: by implementing short projects that require−Project . data .tations and educational videosInteractive education: through the use of presen .3				
9. Course structure				
Method of and learning teaching	Name of unit or topic	Required learning outcomes	watches	week

Theoretical	The importance of computers	General introduction to: the importance of computers and	6	1
practical	Types of computers	Types of computers, computer parts and central processing	6	2
Theoretical	Input and output units	Input and output units.	6	3
practical	Types of memory	Types of primary and secondary memory.	6	4
practical	Types of memory	Data storage in secondary computer -memory	6	5
practical	electronic hacking	Hacking, types and sources of hacking.	6	6
Theoretical	electronic hacking	Malware and computer viruses .	6	7
test a	a test	First theoretical exam.	6	8
theoretical	Virus components	Damage caused by computer characteristics of -viruses	6	9
Theoretical	Virus components	Components of viruses and types of viruses.	6	10
Theoretical	Protection from hacking	Steps to protect against hacking .	6	11
theoretical	Computer damage	The harms of computers on health.	6	12
practical	Operating system	Definition of operating system, its objectives and functions.	6	13
Theoretical	Operating system	Classification of operating systems, and examples of some	6	14
a test	a test	Second theoretical exam	6	15

10. :Course Evaluation: 40 marks are distributed as follows

Monthly exam No. 2 out of 20 marks

points for participation and attendance 10

marks for class and homework 10

marks for the final exam 60

11. Learning and teaching resources

1- Microsoft Excel 2021 Step by Step – Curtis Frye.

2- Excel Data Analysis: Your visual blueprint for analyzing data – Jinjer Simon.

3- Arabic User Guide -Excel Practical Training

The decision a description model

The decision name
2 Medium accounting
The decision code
AD 2219
Available the audience Forms
Academic The hall
Academic watches number Total Units number Total
4 **Weekly hour ″ weeks = 60 15 ***
Academic The decision responsible name) It is mentioned that name from more if (
Dr. Hoda Mohamed / M.M. Mohamed Adel
The decision Goals

-1And circulating Assets In concept students to understand Deepening circulating other **-2 Measurement area in expertise And gain it The student to learn on and focus Finance Lists in Assets on accountant Disclosure The connection same accounting problems.** **-3 and standards International accounting By standards Familiarity with the existing The connection same International Financial Reporting enumeration Latest ones On Art T thatit**	**Study The material Goals**
and learning education Strategies	

-Aand understanding knowledge A-1 Assets For elements And understand knowledge The same accounting and procedures circulating connection. A -2For And understand knowledge and procedures circulating not Assets elements The connection same accounting. for-On the subject Private Skills the reality from The process Cases on light Shedding and the circulating For assets accounting environment circulating-Non assets. -Cthinking Art Maha C-1 ranking in Logic to Based on thinking in Direct The method determined -Or pre Models on Based on Ideas And tabulation criteria. C-2 on Search to Based on thinking in Direct not Method A set of between from The problem For solutions keys available data and information. D- Movable and rehabilitation Public Art Oryx) Other Skills Personal and development Employment With possibility Related (-D1 accounting Materials from Movable knowledge accounting principles like precedent D-2 accounting By standards The connection same knowledge same International Milli Reporting and standards International assets current-Current and non The connection	Strategy

The decision structure

Evaluation road	road learning	the topic or Unity name	Required learning Outputs	watches	week
Exams	Lectures	the the chapter first Conceptual Framework Financial for Accounting	□identification accounting □The role of accounting take in information decision □Theoretical framework of Finance accounting	4	1
Exams	Lectures	the the chapter Final the accounts second And the disclosures Facilities in Finance Commercial and service	FirstlyCommercial Facilities □income existing	4	2

Exams	Lectures	the the chapter Final the accounts second And the disclosures Facilities in Finance Commercial and service	Firstly Facilities Commercial The existing Financial Center	4	3
Exams	Lectures	the chapter the accounts the second financial and Final Facilities in statements Commercial And service	secondlyService Facilities income existing The existing Financial Center	4	4
Exams	Lectures	exam	First Chapter exam and Exam One Questions Solutions	4	5
Exams	Lectures	the the chapter The Settlements third the And papers restriction job	with settlement Restrictions and For expenses regards revenues	4	6
Exams	Lectures	the the chapter The Settlements third the And papers restriction job	with settlement Restrictions and For expenses regards revenues	4	7
Exams	Lectures	Fourth the chapter Matching a statement The bank account	* account Matching concept The bank * on clouds concept exposed	4	8
Exams	Lectures	Fourth the chapter Matching a statement The bank account	Methods for preparing a bank account reconciliation statement	4	9
Exams	Lectures	Fourth the chapter Matching a statement The bank account	a numbers Ways Matching statement account	4	10
Exams	Lectures	exam	the second Exam/the and solve the Second chapter exam questions	4	11
Exams	Lectures	Chapter Five Debtors	And types Debtors nature Debts	4	12

Exams	Lectures	Chapter Five Debtors	For debts Custom formation And collecting it In doubtful its treatment	4	13
Exams	Lectures	Chapter Five Debtors	For debts Custom formation And its collecting it In doubtful treatment	4	14
Exams	Lectures	exam	Third exam, first semester, Exam to questions and answers	4	15

.134The decision evaluation

from degree distribution100 like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily and exams Daily Preparation....etc

.and teaching learning sources

Scheduled book There is no	Required The reporter books) I found that methodology (
Intermediate Finance accounting book	President the reviewer) Sources (
Finance accounting book) Intermediate (on Reports Numbers International Standards according to Finance-For authors .MrDr . Al Talal - .A.M.D Jajawi on Haider Masoudi-Al	With it Recommended that chock References booksMagazines reports ،Scientific.... (
Intermediate Accounting -IFRS- 2nd - 1 Edition- Kieso , Weygandt , and Warfield	Internet Sites ، Electronic the reviewer

Course Description Form

Course Description

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating learning whether the student has made the most of the available . description It must be linked to the program . opportunities

Mustansiriya University / College of -Al Administration and Economics	9. Educational institution
Accounting Department	10. / Department Scientific Center
Government Accounting / Asst. Dr. Dunya Mohsen Khalaf	11. Course Name/Code
person and online lectures-In	12. Available attendance forms
First and second semesters, academic year 2024/2025	13. semester/year
60	14. Number of study hours (total)
2/19/2025	15. Date this description was prepared
16. Course objectives	
1- Enabling the student to study government accounting 2- Expanding the student's awareness of how to carry out accounting treatments within the framework of government accounting 3- Using the scientific method to solve accounting problems faced by profit government units-onaccountants in n 4- of the subjects of the Introducing the student to the study of the different aspects second course , including types of advances, accounts receivable, accounts	

as well as informing the student of how to prepare ، payable, and creditors accounting entries in the subject of contracting and preparing work orders at .the end of each contracting order and then settling them after the project ends

9- teaching, learning and assessment methods ، outcomes Course

أ- objectives cognitive

ب- To identify the most important topics related to government accounting and to .make students aware of the general framework of the subject

ت- Acquire sufficient knowledge in the field of governmental accounting in the accounting treatments for types of advances, accounts receivable, accounts payable, and creditors, as well as complete knowledge in processing accounts .ering, and bidding in governmental unitsrelated to contracting, tend

. objectives skill specific Course - B

- Benefit from the scientific material in understanding how accounting work is .profit government units in light of applicable legislation-performed in non
- .Learn to interact and communicate during the lecture
- By accounting To enable the student to master some basic matters related to Governmental
- Teaching the student all the tools he needs in his future work

Teaching and learning methods

1- Theoretical lectures
2- Active student participation in lectures
3- Brainstorming questions
4- Simulating field reality by presenting some practical examples about the material

Evaluation methods

1- Through student participation during lecture time
2- Assigning students homework
3- Quick and surprise exams at any time during the lecture
4- Conducting several written exams with agreed dates
5- .Open the floor for discussion and questions to learn about students' skills

based goals-Emotional and value -C

1- Improving student proficiency in government accounting
2- Instilling values and principles about the importance of the role of the accountant in society
3- Emphasizing the independence of the accountant's work
4- irit of perseverance, Strengthening the value system and instilling the sp

integrity and honesty

5- Instilling a love and appreciation for the accounting profession among .accountants themselves

Teaching and learning methods

3- based approach and linking each topic to examples from -Adopting a lecture .practical reality
4- Raising practical problems and opening the door for discussion to find solutions

Evaluation methods

4- Students' participation in the lecture depends on their prior preparation for the .subject
5- Give them an exercise as homework and ask them to solve it on separate .papers to be collected from them in the next lecture
6- on related to their studies and Expand their horizons by asking a questi .specialization and opening the door for discussion

Conducting quick and surprise exams as well as monthly scheduled exams

other skills related to employability and personal) skills transferable General and .(development

Encouraging students to be creative and create a spirit of perseverance --D1

Continuously encouraging students to cooperate effectively with each -D2 .other

Emphasizing the development of students' personal talents, such as sports, -D3 .art, drawing, poetry, etc

Creating a general culture among students by exposing them to various -D4 .other fields of knowledge

14.Course structure

Evaluation method	Teaching method	Unit name/topic	watches	week
Class test	Giving lectures	Types of advances + examples on the subject of advances	4	1
		Accounting treatments for various types of advance applications	4	2
		Accounts Receivable and Accounting Treatments For accounting errors , especially shortages in the fund	4	3
oral exam		Solve the chapter questions with the required exercises	4	4
		Accounts payable and their types + examples on the subject	4	5
		Accounts payable, accounting treatments , and accounting errors, especially the increase in the fund	4	6
oral exam		Solve the chapter questions with the required exercises	4	7
Written exam		First month exam with advances, debtors, trusts and creditors	4	8
		Contracting implementation method and accounting procedures	4	9
		Types of contracting + preliminary procedures and stages of contracting implementation	4	10
		Examples of contracting + homework solutions and exercises for the contracting chapter	4	11
			4	12
			4	13
Written exam		Accounting principles + solution examples	4	14

		Government Finance Statistics System(GFS) the types of ccounting n exam o and accounting principles	4	15

15.infrastructure

1- Governmental Accounting, written by : Abdel Karim Salloum and Prof. Hassan Prof. Karima Jailo 2- Governmental Accounting by Dr. Asaad Mohammed Awad	Required textbooks -1

1- International Accounting Standards for the Public Sector 2- Local and sectoral standards 3- The government accounting system applied in Iraq	(Main references (sources -2
Financial reports for various government units Any magazine specialized in the field of accounting	Recommended books and -A scientific journals,) references (.reports, etc
Websites of all international and local professional accounting organizations	Electronic references, -B ...websites

16.Curriculum Development Plan
to the practical reality of the subjects An attempt is made to link the academic accountant by examining the types of documents and records used in various government units. This is done through field visits to those units and examining the .accountant's work in the field

The decision a description model

.1The decision name
Resurrection crimes
The decision code .2
the chapter/year .3

2025/2024	the first
Description this numbers date	.4
Available the audience Forms	.5
My presence	
.6 Academic watches number Total Units number Total	
2Weekly hour 30The course Total hour	
Academic The decision responsible name) It is mentioned that name from more if (	.7
M.M. Montaha Hassan Mohammed Ali	
The decision Goals	.8
• crimes Specializes in and references sources on By viewing Students directing Iraq in Resurrection system • . Internationally crimes that documentation on And confirmation examining The Judicial Rulings Delusional On the relationshipsubject ...	The material Goals Academic
.9and learning education Strategies	
Giving lectures. - Daily Tests - the line Inside discussions .	Strategy

.10The decision structure

Evaluation road	road learning	or Unity name the topic	Required learning Outputs	watches	week
Exams	Lectures	The concept of crimes and their types	in Resurrection system crimes Iraq	hours 2	the first
Exams	Lectures	system crimes Resurrection according to law documentation Iraqi The court Criminal Court general Supreme 2005	in Resurrection system crimes Iraq	hours 2	the second
Exams	Lectures	international crimes	in Resurrection system crimes Iraq	hours 2	the third
Exams	Lectures	decisions Court Supreme Criminal	in Resurrection system crimes Iraq	hours 2	Fourth

Exams	Lectures	Psychological crimes	in Resurrection system crimes Iraq	hours 2	Fifth
Exams	Lectures	Mechanisms Psychological crimes	in Resurrection system crimes Iraq	hours 2	Sixth
Exams	Lectures	antiquities Psychologic crimes al	in Resurrection system crimes Iraq	hours 2	Seventh
Exams	Lectures	Social crimes	in Resurrection system crimes Iraq	hours 2	The eighth
Exams	Lectures	the militarization society	in Resurrection system crimes Iraq	hours 2	Ninth
Exams	Lectures	regime Baath Religion from	in Resurrection system crimes Iraq	hours 2	tenth
Exams	Lectures	Iraqi Violations laws	in Resurrection system crimes Iraq	hours 2	ten atheistic
Exams	Lectures	human rights and violations crimes Authority	in Resurrection system crimes Iraq	hours 2	ten the second
Exams	Lectures	some Violation decisions and political For the military system Resurrection	in Resurrection system crimes Iraq	hours 2	ten the third
Exams	Lectures	and Prisons detention For the centers system Resurrection	in Resurrection system crimes Iraq	hours 2	ten Fourth
Exams	Lectures	crimes Environmental system in Resurrection Iraq	in Resurrection system crimes Iraq	hours 2	ten Fifth
Exams	Lectures	pollution and Military radiological And an explosion mines	in Resurrection system crimes Iraq	hours 2	ten Sixth
Exams	Lectures	Destruction and of cities villages) Policy	in Resurrection system crimes Iraq	hours 2	ten Seventh

		scorche earth d			

.11The decision evaluation
from degree distribution40 Daily and exams Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral....etc
.12and teaching learning sources

-1Has .Dr principles crime geography ، Ziyadi-Al supporter Aliwi New And founded/Harvest house Damascus / .2015 -2Hussein .Dr .Dr and Ziyadi-Al supporter Aliwi gift Abbas villages$ The distance order era If N Environmental crimes ،Yes $ The Center ، Ith Nudity ،For printing guarantor house ،extremism crimes To document If Karbala, 2023 -3 ،the third Part ،criminal Encyclopedia ،Abdulmalik soldier the Revival House The bride Tath ،berries for ، Yes .1990 -4 number Collective cemeteries And protection affairs law (5)For a year 2001 number and his instructions (1) For a year 2019 Iraq ،.	Required The reporter books) I found that methodology (
system with crimes relationship same and theses and messages Research In ResurrectionIraq	President the reviewer) Sources (
.1Iraq If N Resurrection system with crimes Private International Agreements . .2The circle ،and justice For accountability Supreme National The Authority ،Iraq Self Collective cemeteries ،Media.2011	With it Recommended that chock References booksMagazines reports ،Scientific.... (
International Information network) Internet (	Internet Sites ، Electronic the reviewer

Course Description Form

1. Majors-Course Name: Arabic Language for Non	
Accounting Department	
2. :Course code	
3. Courses /First Course –Semester/Year	
First course / 2024-2023	
4. Date of preparation of the description	
First course 3/22/2024	
5. Available attendance forms	
My presence	
6. (Number of study hours (total) / Number of units / (total Number of hours per week * 2 weeks hours 30 = 15*2	
7. Course supervisor name	
Assistant Professor / Montaha Hassan Muhammad Ali	
8. Course objectives	
	Definition of parts of speech in the Arabic -1 language The topic of number and counted due to its -2 importance in the field of general and accurate .accounting .Defining the most common linguistic errors -3 . Help in avoiding spelling mistakes -4 Emphasizing the correct use and pronunciation of -5 .the letter Dhad Punctuation marks -6
9. Learning and Teaching Strategy	
	Providing students with the appropriate concepts -T1_ and procedures necessary to understand the rules for .writing numbers and counted objects Explain the importance of intellectual integrity in -Q2 .the accounting field Apply some illustrative examples for each topic, -Q3 .and solve comprehensive exercises for each topic

	Assigning students to complete homework at the -Q4 .end of each chapter of the prescribed book

10. Course structure

Teaching method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
Daily, weekly, monthly and final exams	theoretical	Speech in the Arabic language			1
		The word and its parts			2
		Diacritical marks for nouns, verbs, and particles			3
		Number and counting			4
		First month exam			5
		Common mistakes in the Arabic language			6
		punctuation marks			7
		(Nur-The Holy Quran (Surat An			8
		(The Holy Quran (Surat Luqman			9
		-Solve the questions of Surat An Nur			10
		Solve the questions of Surah Luqman			11
		Second month exam			12
		The difference between the words "parents" and "parents" in the Holy Quran			13
		Jawahiri-Al -Literature			14
		Mutanabbi-Al -Literature			15

11. :Course Evaluation: 40 marks are distributed as follows

Monthly exam No. 2 out of 20 marks
points for participation 10
marks and attendance 10

12. Learning and teaching resources

	A special binder for the subject prepared by the subject teacher for morning and evening study

The decision a description model

The decision name	.212
Accounting Operations Research in English	
The decision code	.213
AD 2223	
the chapter/year	.214
the second Academic the chapter/ 2024-2025	
Description this numbers date	.215
Available the audience Forms	.216
Academic Halls in My presence	
Academic watches numberTotal Units number Total	.217
Total Academic watches number30 (/ Units number (2)	
Academic The decision responsible name) It is mentioned that name from more if (	.218
A.M. Walid	
The decision Goals	.219
And multiple Simple linear decline and models Temporal chains For the concept Students identification •and its vehicles Temporal chains With models Definition • phenomenon any Data on Apply it during from Temporal The series Data analysis In ways Definition By studying it You wish.	. The Goals The material Aries
.220and learning education Strategies	

- My theory In a way The material Vocabulary to explain) and analysis Temporal chains slope(from understand it To be able to The phenomenon Data Applied On the side Tie it with Students before - And multiple Simple linear decline and models Temporal The series analysis Methods Use analyzing the data of the phenomena to be studied In And its employment. - Questions And put forward The material to explain when Students sharing activation To know Evaluation practical in activity Student Consider it on Please Around it Scientific Given Scientific For the material Students Absorption And the extent The student level. ObligationYou To attend grades Give road on Lecture In the presence of Students For the the evaluation Within Certain In proportions countstudent - And knowledge Evaluation For the purpose of and duties With reports Students Assignment And it is Given Scientific to the material Related While For students Scientific Level Students level evaluation practical during For students As an activity calculated	Strategy The

.221The decision structure

Evaluation road	learning road	the topic or Unity name	learning Outputs Required	watches	week
Participation, Discussion, Exam	a lecture immanence	**the first the chapter**Chains chains ingredients Temporal Temporal, models Temporal chains	relationship analysis Variables between The chain For data Temporal	2	
Participation, Discussion, Exam	a lecture immanence	Collection Result model	skills development theory	2	
Participation, Discussion, Exam	a lecture immanence	beating Result model	skills development theory	2	
Participation, Discussion, Exam	a lecture immanence	And The area in Applications and and accounting Administrative and economic finance	skills development Applied	2	
Participation, Discussion, Exam	a lecture immanence	**the second the chapter**: analysis Temporal chains Linear The year Trend to set Temporal series road Introduction Graphically	relationship analysis Variables between Appreciation In ways	2	
Participation, Discussion, Exam	a lecture immanence	Averages semi road	skills development theory	2	
Exam	a lecture immanence	squares roadThe exam youngest	skills development theory	2	

Participation, Discussion, Exam	a lecture immanence	animated Media road	skills development Applied	2	
Participation, Discussion, Exam	a lecture immanence	The year Trend effect Exclusion Temporal values String from science Field of in Applications and and accounting Administrative finance And economic.	skills development theory	2	
Participation, Discussion, Exam	a lecture immanence	**the third the chapter:** analysis Temporal chains Seasonality Changes	skills development theory	2	
Participation, Discussion, Exam	a lecture immanence	Periodical Changes, Casual changes	skills development theory	2	
Participation, Discussion, Exam	a lecture immanence	the sciences area in Applications and Administrative and accounting and economic finance	skills development Applied	2	
Participation, Discussion, Exam	a lecture immanence	**Chapter Four:**Linear Simple regression Simple linear decline Moral a test a test Using declineF	relationship analysis Variables between	2	
Exam	a lecture immanence	- Using t decline hypothesis a test test, confidence limits, coefficient Selection/ Exam	relationship analysis Variables between	2	
Participation, Discussion, Exam	a lecture immanence	the sciences area in Applications and Administrative and accounting and economic finance	skills development Applied	2	

.222The decision evaluation

from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams....etc
60* Final written exam mark. 40* Student's effort point.
-A 30 For the Monthly Exam degree student
B- 5 The lecture during oral Daily For participants grades
.-C 5 points for lecture attendance.

.223and teaching learning sources

- Quantity Methods book) the second Part(2 Methods Quantitative	Required The reporter books) I found that methodology (
- Najjar, Dhafer Hussein and others-Al(2005) " Quantitative Methods in Management" Al Jazeera Printing and Publishing. **-2 The Narrator, Khashe' Mahmoud(1984) " Introduction to Statistics" Al Kutub, University of Mosul Dar.** **-3 Mashhadani , Mahmoud Hassan-Al (1988) " Mathematical Statistics" Baghdad University Press .** **4- Burton Glyn,et al (1998) " Quantitative Methods for Business and Economics", Prinrtice -Hall.** **5- Time series Analysis James D. Hamilton**	President the reviewer) Sources (
nothing	With it Recommended that chock References books Magazines

	Reports ،scientific.... (
- Statistics By methods Related With studies Private Internet Sites Quantity	Internet Sites ، Electronic the reviewer

Description of stage -the third courses

Course Description Form

Course Description

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating whether the student has made the most of the available learning opportunities. It must be linked to the . description program

Mustansiriya University/College of -Al Administration and Economics	Educational institution .1
Accounting Department	Scientific Department / Center .2
ACB102	Course Name/Code .3
Classes	Available attendance forms .4
2017-2018	Course/Year .5
(hours (4 hours per week x 15 weeks 60	Number of study hours (total) .6
12/28/2017	Date this description was prepared .7
Course objectives .8	
Comprehensive coverage of the most important topics in accounting for .establishments and insurance companies ●	
Explanation of the departments and divisions of banks and insurance companies ●	
Explain and discuss the accounting treatment for each branch of the banking .and insurance companies ●	
e Show the standard format of financial statements used in banks and insuranc .companies and learn how to prepare them ●	
Explaining the calculation processes and accounting treatments for entry settlements , and explaining how to prepare final accounts in banks and .insurance companies ●	

Course outcomes, teaching, learning and assessment methods 09

Cognitive objectives -A
Understanding the nature of the accountant's work in banks and insurance -A.1 .companies .Distinguish between banks and insurance companies -A2 Distinguishing and knowing accounting treatments in banks and insurance -A3 .companies .(Knowledge of financial statements (balance sheet, income statement -A4 . A5 Focus on accounting treatments for entry settlements
. Course specific skill objectives -B Knowing the components of business accounting by clarifying the theoretical .B1 .and practical basis Knowing how to prepare financial statements, conduct analyses, and . B2 .benefit from their administrative uses adjustments and prepare final accounts in accounting B3. Knowing how to make .banks and insurance companies
Teaching and learning methods
Providing students with the appropriate concepts and procedures necessary to -T1 . understand business accounting Explain accounting in banks and insurance companies from an intellectual -Q2 .perspective Apply some illustrative examples for each topic, and solve comprehensive -Q3 .exercises for each topic Assigning students to complete homework at the end of each chapter of the -Q4 .prescribed book, in addition to some external exercises

Course structure -10					
Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	watches	
Lecture participation. Raising short questions during .the lecture	Providing students with the appropriate concepts and procedures necessary to understand business . accounting Explaining the - accounting of establishments from an intellectual .perspective	Conceptual Framework for for Accounting Establishments and Insurance - Companies Introduction to the nature of banking activity and types of .banks	Describe the usefulness of (1) the conceptual framework for accounting for establishments .(banks) Understanding the (2) purpose of business . accounting Determine the types of (3) .banks Determine the basic (4) departments and branches in .banks mine the accounting Deter (4) treatments for each .department Describe the usefulness of (5) the conceptual framework for	4	

			accounting in insurance .companies Understanding the (6) purpose of accounting in .insurance companies		
Performing assignments and submitting them .on time	Apply some illustrative examples for each topic, and solve comprehensive exercises for .each topic .	Cashier Department (local currency, foreign .(currency	Explain the purpose of the cashier department and how the accounting treatment of transactions is carried out when preparing cash (local and foreign currency) by the .Central Bank of Iraq	4	
Giving a lecture and stimulating .discussions Give them vocabulary .exercises	Giving lectures, applying some illustrative examples for ach topic, and e solving comprehensive exercises for .each topic .	Debit and Credit Current Accounts .Department	Explanation of the ● current accounts section and its .divisions Explain and discuss ● the accounting treatment of current .accounts payable Explain and discuss ● the accounting treatment of current .accounts receivable	4	
Students are assigned homework at the end of each chapter of the textbook, in addition to some external .exercises	Giving lectures and applying some illustrative .examples	Deposits and Savings . rtmentDepa	Explain cash deposits ● identify their types, ، discuss the accounting treatment for each type, and discuss the accounting treatment .for deposit interest Explain the savings ● account and discuss the accounting treatment for savings .accounts and interest	4	
Students are assigned homework at the end of each chapter of the ،prescribed book in addition to some external . exercises	Apply some illustrative examples for each topic, and solve comprehensive exercises for .each topic .	Commercial Papers Department, Bills of Exchange and Discounted .Transfers	Explanation of commercial ● papers (bill of exchange and .(discounted transfers Discuss the accounting ● treatment of discounted .bills of exchange Discuss the accounting ● treatment of the discounted .transfer	4	

Assigning students to complete homework at the end of each . semester	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Department of internal and external transfers, travelers' checks and bills of .exchange	Explain internal and external transfers and discuss the accounting treatment for .transfers ● Explain travelers' checks and bills of exchange and clarify .their accounting treatment ●	4	
Classroom test with homework .assignments	Giving lectures	Documentary Credits . Department	documentary credits and discuss their accounting .treatment	4	
Give them exercises on the vocabulary of the .topic	Deliver a lecture, spark ، discussions and apply some illustrative .examples	Letters of Guarantee .Department	Explaining letters of guarantee and explaining the accounting restrictions related .to them	4	
		First month exam with answers		2	
Classroom test with homework .assignments	Deliver a lecture, stimulate ، discussions and apply some illustrative examples for .each topic	Record settlements and final accounts in .banks	Explaining the methods of preparing accounting .settlements in banks ● Explaining how to prepare .final accounts in banks ● .	4	
Give them exercises on the topic's vocabulary and assign ، students homework at the end of each .chapter	Apply some illustrative examples for each topic, and solve comprehensive exercises for .each topic	Accounting in insurance . companies	Explain the purpose of insurance companies and .the nature of their work ● Explanation of the accounting system used in .insurance companies ●	4	
Giving a lecture and stimulating .discussions Give them vocabulary .exercises	Deliver a rk lecture, spa ، discussions and apply some illustrative .examples	Accounting treatments for revenues and expenses in insurance . companies	Explain and discuss the accounting treatment of revenue in insurance .companies ● Explain and discuss the accounting treatment of expenses in insurance .companies ●	4	
Performing assignments and submitting them .on time	Deliver a lecture, stimulate ، discussions and apply some illustrative	Accounting treatments for investments and reserves in insurance .companies	Explain and discuss the accounting treatment of investments in insurance .companies ● Explain and discuss the accounting treatment of ●	5	

	examples for .each topic		reserves in insurance .companies	
Performing assignments and submitting them .on time	Apply some illustrative .examples	Restrictive and settlements final accounts for insurance .companies	Explaining the methods of ● preparing accounting settlements in insurance .companies Explaining how to prepare ● final accounts in insurance .companies	5
		The second monthly exam with the answers to the exam questions		5

Evaluation methods

.Lecture contributions -

.Performing assignments and submitting them on time -

Short questions during the lecture and asking students to answer - .them

.Daily exams -

.Monthly exams -

based goals-Emotional and value -C

Instilling values and broad thinking in students by emphasizing the .A1 . importance of corporate accounting

Emphasizing the personal characteristics of the accountant, such as -A2 .integrity, honesty, confidentiality, and ethics

of combating financial and administrative Emphasizing the importance -A3 .corruption by auditing and oversight bodies

Teaching and learning methods

Instructions and discussion during the lecture to instill values and emphasize the personal characteristics of the accountant by linking the theoretical aspect of based goals to the current reality of combating financial and -emotional and value .ive corruptionadministrat

Evaluation methods

.Listen to some suggestions -

General and transferable skills (other skills related to employability and personal -D .(development

Encouraging students to be creative and creating a spirit of perseverance and -D1 denial among them by continuously encouraging the need for joint and -self .effective cooperation among them to accomplish their academic requirements

the university's website regarding the availability of future Providing them with -D2 .employment and recruitment opportunities Providing them with knowledge of the importance of developing their -D3 education by learning about various types of -capabilities through self .knowledge Emphasizing the development of students' personal talents, such as sports and all -D4 .kinds of arts, during their free time

Infrastructure 011	
Specialized Accounting Systems (Fayza Ibrahim (Ghaban-Thaer Sabry Al .Dr -Ghaban -Mahmoud Al Unified Accounting System for Banks and Insurance (Companies (Central Bank of Iraq	Required textbooks -1
-Accounting for Specialized Establishments (Dr. Abdel (Dr. Amal Mohamed Kamal -Monsef -Ati Abdel Accounting in Insurance Companies (Dr. Nidal Fares (Arabeed-Al	(Main references (sources -2
Articles published by academic and professional bodies	Electronic references, Internet -3 .sites

Curriculum Development Plan 012
Providing laboratories to train students on applying accounting processes, such as organizing disbursement, receipt, and entry documents, issuing checks, and posting to the journal and general ledger. Attempts are made to connect academic topics to ual work of accountants and auditors through field visits to accounting the act .departments in banks and insurance companies

Course Description Form

Course Description

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating learning whether the student has made the most of the available . description It must be linked to the program . opportunities

Mustansiriya University/College of -Al Administration and Economics	Educational institution .1
Accounting Department	Scientific Department / .2 Center
Cost Accounting 2 /ACTG207	Course Name/Code .3
Classes	Available attendance forms .4
2025 - 2024	Year/ Course .5
(hours Weekly x 15 weeks 4) hours 60	Number of study hours .6 (total)
2025/03/02	Date this description was .7 prepared
Course objectives .8	
cost accounting topics Comprehensive coverage of the most important •	
Explaining the systems and methods of collecting costs and the mechanism for calculating costs •	
and discuss the accounting treatment of cost collection systems (order Explain .and stage system) and cost calculation methods •	
basic format of the production order card and cost calculation Display the reports for the production stages, and display the basic format and vocabulary (of the cost lists (cost calculation methods •	
Explaining the calculation processes and accounting treatments for the entry and explaining how to prepare cost collection calculation lists ، settlements (order system and stage system) and cost calculation lists) •	
osts and accounting treatments for Addressing deviations in the allocated c .natural damage and methods of calculating them •	

outcomes , teaching, learning and assessment methods Course 09

Cognitive objectives -أ Introducing the student to the concepts of cost and cost systems such as -A1 stages Productivity and production the order system Explain the difference between companies that require work using the cost -A2 .collection method according to the order system and the stage system ermining the costs of Methods of controlling cost elements, as well as det -A3 . products or services provided Accounting treatments: Restrictions necessary for cost control according -A4 .to the cost accumulation system, production orders and stages entry s for theExplain the calculation processes and accounting treatment -A5 the necessary treatments for natural and unnatural settlements , and explain .damage as well as deviations Methods of preparing cost lists in different ways (total method, variable -A6 (method, and absorbed method
objectives skill Program - B Knowing the basics of cost accounting by clarifying the theoretical and - B1 .practical basis Knowing how to prepare cost lists, conduct analyses and benefit from - B2 .their uses deviations, entry rules , handle Knowing how to make adjustments to the -B3 .natural and unnatural damage, and prepare cost lists
Teaching and learning methods
and procedures necessary Providing students with the appropriate concepts - T1 . to understand cost accounting . perspective accounting from a conceptual cost Explain -Q2 for each topic, and solve comprehensive examples Apply some illustrative -Q3 .exercises for each topic Assigning students to complete homework at the end of each chapter of the -Q4 . in addition to some external exercises ،prescribed book

Evaluation methods .Lecture contributions – .Performing assignments and submitting them on time – .during the lecture and asking students to answer them questions – .Daily exams – . Monthly exams –
.Emotional and value goals -C based thinking in students by emphasizing the -Instilling values and broad -A1 . cost accounting importance of Emphasizing the personal characteristics of the accountant, such as -A2 . thicsand e ، confidentiality ، honesty ،integrity the importance of combating financial and administrative Emphasizing -A3 . bodies corruption by auditing and oversight
Teaching and learning methods
Instructions and discussion during the lecture to instill values and emphasize the personal characteristics of the accountant by linking the theoretical aspect of and combat financial To .emotional and value goals to the current reality .uptionadministrative corr
Evaluation methods
.Listen to some suggestions –
other skills related to employability) General and transferable skills – .(and personal development Encouraging students to be creative and creating a spirit of – denial in them through continuous -perseverance and self The necessity of joint and effective cooperation .encouragement . among them to fulfill their academic requirements university's website regarding future Providing them with the – . employment and recruitment opportunities

Providing them with knowledge of the importance of developing –
education by learning about various -their capabilities through self
. types of knowledge
ment of students' personal talents, such as Emphasizing the develop –
.sports and all kinds of arts, during their free time

Course structure -10					
Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	The hours	week
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Production order costing system	Possess knowledge of the production order costing system Methods for determining product costs – Preparing production order card – Regulatory settlements – Solve the first example –	4	1
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Production order costing system	Possess knowledge of the production order costing system How to solve command exercises – Solve two examples – How to handle the deviation between the loaded and actual T S G M –	4	2
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Production order costing system	Possess knowledge of the production order costing system Solve an example of how to handle deviations in the order card – External example solution –	4	3

Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Production order costing system	Possess knowledge of the production order costing system Solve examples and learn about restrictive settlements – The effect of deviation processing on the order card –	4	4
Oral assessment Editorial evaluation Paper entsassignm	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Production order costing system	Possess knowledge of the production order costing system Solve external exercises – Solve the chapter exercises –	4	5
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	costing Stage system	Possess knowledge of the production stages system Definition of the production stages system – System features – Types of production stages – Cost flow under the production stages system – Daily entries and necessary adjustments –	4	6
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving hensive compre exercises for .each topic	Stage costing system	Possess knowledge of the production stages system Flow processors for materials, wages and TGM for production stages – Calculating production costs under the production stages system – Example solution –	4	7
Editorial evaluation		monthly The first exam with exam questions solved	Possess knowledge of the production stages system Quantitative flow and equivalent production –	4	8

			reports for the first phase Average unit cost report of equivalent production – Phase 1 Cost Summary Report –		
Oral assessment ial Editor evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	and Stage costing damage handling system	Possessing knowledge of the production stages and treatments for system damage and loss Processors for adding materials – Solve examples using the FIFO method –	4	9
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Stage costing and damage handling system	Possessing knowledge of the production stages system and treatments for damage and loss Solve examples using the FIFO method – Change in the quantity and quality of units produced – - Loss - Increase Damage –	4	10
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Stage costing and damage handling system	Possessing knowledge of the production stages system and treatments for damage and loss Determine the inspection level for units – Calculating the amount of damaged units – Solve examples –	4	11
Oral assessment Editorial evaluation Paper	Giving lectures, applying some illustrative examples for each topic, and solving	Stage costing and damage handling system	Possessing knowledge of the production stages system and treatments for damage and loss Determine the –	4	12

assignments	comprehensive exercises for .each topic		inspection level for units Calculating the amount of damaged units – Solve examples –		
entOral assessm Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Cost lists	Methods of determining and collecting costs (lists) The total method Definition of methods for determining and collecting costs – Total cost method – Total cost method – Example solution –	4	13
Oral assessment Editorial evaluation Paper assignments	Giving lectures, applying some illustrative examples for each topic, and solving comprehensive exercises for .each topic	Cost lists	Methods of determining and collecting costs (lists): the variable method and other methods Absorbed costing method – Variable costing method – Solve examples –	4	14
Editorial evaluation		The second monthly exam with the answers to the exam questions	Solutions to exercises on costing methods	4	15

Infrastructure a011	
Cost Accounting 2 by Assistant Professor Hadith, Sixth Edition, 2024-Salah Mahdi Al **Dr. Professor Cost Accounting Book by Jubouri and Assistant -Naseef Jassim Al Janabi, Eleventh -Professor Dr. Abdul Khalaf Al Edition 2024**	Required textbooks -1
Cost Accounting Horngren 17th edition - **Cost Accounting Hilton -**	(Main references (sources -2
Articles published by academic and professional bodies	Electronic references, Internet -3 .sites

Course Description Form

Course Description

The Tax Accounting course, according to the terms of the Sectoral main chapters. It aims to familiarize the Committee, consists of thirteen student with the basics of tax accounting in detail, such as learning the concept of tax accounting, tax accounting, the scope of tax application, etc., in enable the student order to meet the requirements of the labor market and to .to solve all the accounting problems that may stand in his way

of Management and Economics Faculty	Educational institution .1
Accounting Department	Scientific .2 Department/Center
AD 1328 Tax Accounting	Course Name/Code .3
A.M. Haitham Sahib Saeed	Name of the instructor .4
My presence	Available forms of .5 attendance
Chapter One / Stage Three	Semester/Year .6
hours 45	Number of study hours .7 (total)
4 202/9/1	Date this description was .8 prepared
Course objectives .9 Introducing the student to the intellectual framework of tax accounting, its -1 rules, legal basis, types, the tax structure in Iraq, and the classification of .taxes according to their price and type taxable income in Iraqi The different concepts of income and the concept of -2 .legislation and the sources of income subject to tax in Iraq .Scope of tax application, tax annuality , allowances and exemptions -3 .Methods of estimating taxable income and deductible expenses -4 .d how to treat them taxablyMethods of deducting losses an -5 .Tax inspection procedures and payroll taxes -6 Course outcomes, teaching, learning and assessment methods -9	
Cognitive objectives -A .Identifying the concepts of tax accounting -A1 .Knowing the characteristics of tax accounting -A2 .Knowing the problems of tax accounting and how to deal with them -A3	

Knowing the objectives of tax accounting, its tools, and how to achieve -A4 .these objectives with income and property emsKnowledge of tax treatments related to it -A5
. Course specific skill objectives -B Analysis skill -B1 Linking skill -B2 up-Suspense and follow -B3 Evaluation and Criticism Skill -B4
Teaching and learning methods
Method of giving lectures -1 Discussion and assignment method -2 Brainstorming -3 .Examples and scientific cases derived from practical reality -4
Evaluation methods
Examinations of all kinds -1 Achievement and evaluation questions during the lecture -2 Feedback -3 surprise exams The method of -4 Homework assessment -5
based goals-Emotional and value -C Developing and enhancing students’ thinking skills to enable them to -A1 .accounting analyze, calculate, and process financial transactions .The ability to apply acquired knowledge to daily transactions -A2
Teaching and learning methods .Discuss with students each topic raised in the previous lecture .1 Group and individual discussions and dialogues about the problems that -2 .accompany the presented material
General and transferable skills (other skills related to employability and -D .(personal development Verbal communication -D1 Oral tests -D2 Analysis and verification -D3 Written communication -D4 Planning and Organization -D5

Course structure .10					
Evaluation method	Teaching method	Unit name/topic	Required learning outcomes	watches	week
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2	The concept of tax, its objectives, rules, legal basis and types		3	1

	groups				
Feedback -1 -Self -2 expression	Method of -1 giving lectures Discussion - 2 sessions	Tax evasion, its causes and treatment methods, double taxation and treatment methods		3	2
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	The concept of tax accounting and the components of the tax system		3	3
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	Different concepts of income and the concept of taxable income		3	4
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	Tax income in Iraqi legislation		3	5
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	Tax scope and tax annuality		3	6
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	Permissions and exemptions		3	7
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	Methods of estimating taxable income and taxable event		3	8
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	Deductible expenses and losses and how to deduct them		3	9
Feedback -1	Method of -1	Tax treatment of		3	10

Surprise -2 exams	giving lectures Student - 2 groups	losses			
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	property tax		3	11
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	Tax audit procedures		3	12
Feedback -1 -Self -2 expression	Method of -1 giving lectures Student - 2 groups Brainstorming -3	Tax on plots		3	13
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	Tax audit procedures		3	14
Feedback -1 Surprise -2 exams	Method of -1 giving lectures Student - 2 groups	payroll tax		3	15

Infrastructure .11	
Daily lectures	Required textbooks -1
	(Main references (sources -2
Scientific journals in the field of financial accounting and taxation	Recommended books and -A references (scientific journals, (.reports, etc
All sites related to tax accounting	Electronic references, -B ...websites

The decision a description model

.1The decision name
The Unified accountant order1
The decision Symbol - 2
AD, 1st edition 1327
.3 the chapter /year
the first the chapter/2025/2024
.4Description this numbers date

2024 / 12 / 23
.5Available the audience Forms
Academic The hall
.6 Academic watches number Total Units number Total
45
.7 Academic The decision responsible name) It is mentioned that name from more if (
Ms. Ashwaq Talib
.8The decision Goals

accountant order material In vocabulary Familiarity And get to know The Unified On the subject relationship same and instructions laws	**Aries The The material Goals**

.9and learning education Strategies	
from Many on In response Students And guidance weekly Lectures during from By And private Selected For topics The lesson hall inside Put it up that Questions group with For discussion Put it up during And evaluate it The Unified accountant order The answer How to knowledge to them To be able to Students order With material And private The proposed On topics And familiarity Questions on accountantThe unified	**Strategy The**

.10The decision structure

Evaluation road	learning road	the or Unity name topic	learning Outputs Required	watches	week
Exams	Lectures	For conceptual framework The accounting system the Concepts Unified Basic Featuresrange Application\Guide to explain	Unified accountant order1	3	the first
Exams	Lectures	conceptual framework Fixed For assets	Unified accountant order1	3	the second
Exams	Lectures	Assets on Get Ways Cash Fixedpurchase Payments According to the introduction	Unified accountant order1	3	the third
Exams	Lectures	the On Get Ways on Fixed existing itself The company roadgifts And and donations replacement	Unified accountant order1	3	Fourth

Exams	Lectures	the On Get Ways on Fixed existing Documentary Credits road	Unified accountant order1	3	Fifth
Exams	Lectures	the On Get Ways on Fixed existing Contractors road	Unified accountant order1	3	Sixth
Exams	Lectures	the On Get Ways on Fixed existing Contractors road	Unified accountant order1	3	Seventh
--- -	--- -	the first students a test during the Academic the chapter first	Unified accountant order1	3	The eighth
Exams	Lectures	For The restriction Processors stock\ cash purchase	Unified accountant order1	3	Ninth
Exams	Lectures	For The restriction Processors stockcash Purchase	Unified accountant order1	3	tenth

Exams	Lectures	For The restriction Processors Credits under stock Documentary	Unifie accountant order d1	3	eleven th
Exams	Lectures	For The restriction Processors Credits under stock Documentary	Unifie accountant order d1	3	twelfth
Exams	Lectures	For stock The restriction Treatment and consumables waste	Unifie accountant order d1	3	the third ten
Exams	Lectures	For The restriction Processors Complete Production stock construction Under And works sale For the purpose of and goods	Unifie accountant order d1	3	fourteenth
--- -	--- -	during the second students a tes the first Academic the chapter	Unifie accountant order d1	3	Fifth ten

.11The decision evaluation

from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams....etc

.12and teaching learning sources

The Unified accountant order/Finance Censorship Diwan	Required The reporter books) I found that methodology (
same Theses and messages Research accountant order Relationship to topics The Unified.	President the reviewer) Sources (
academy magazines location in Published Research Iraqi, market location in Published Finance and lists Securities prepared according to the unified Iraq accounting system.	With it Recommended that chock References booksMagazines ،scientific Reports.... (
Federal Finance Censorship Diwan electronic the site	Internet Sites ، Electronic the reviewer

Course Description Form

Financial Statement Analysis In the language English .1	
Accounting Department	
.....ACTG303 .... :Course code .2	
Courses /First Course –Semester/Year .3	
2024-2023	
Date of preparation of the description .4	
First course 06/13/2024	
Available attendance forms .5	
My presence	
(Number of study hours (total) / Number of units / (total .6 Number of hours per week * 15 weeks hours 4 = 15*3	
Course supervisor name .7	
Amiri and Dr. Imad Kandori-Al Dr. Zahra	
Course objectives .8	
	To enable students to acquire the nature of the _1 financial analysis function and the analysis task .from an academic and professional perspective Understanding the nature of financial ratios _2 .and vertical and horizontal analysis Providing them with information about _3 .financial analysis programs and files Raising their awareness regarding financial _4 .analysis and its importance
Teaching Strategy Learning and .9	
	Adopting the lecture method and linking _ each topic to examples from real work situations . in government and private units Giving them some simple practical _2 exercises that the students can do and solve during the lecture, with the participation of all the students in the class with the professor, to make .the material interactive
Course structure .10	

Teaching method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
	theoretical	Overview of financial statement analysis: Introduction to financial Analysis- Types of financial Analysis – components of - financial		....	1

Daily, weekly, monthly and final exams		.Analysis financial statement - Basis of Analysis: Business Activities - financial statement Reflect Business Activities – Additional information			
		Financial statement Analysis Preview: Analysis Tools – Valuation Models Analysis in an .efficient Market Financial Reporting and Analysis: Reporting Environment – statutory financial reports Factors Affecting statutory financial reports			2
					3
		Cash Flow Analysis: statement of Cash Flow – Relevance of Cash			4
		Analyzing Operating Activities Analyzing Investing Activities Analyzing financial activities			5
		:Common — size Analysis Horizontal Common-size Analysis Vertical Common-size Analysis			6
		Exam 1			7
		financial ratio analysis liquidity ratio contents ....Activity Ratio			8
		....Profitability Ratio			9
		....Solvency Ratio			10
		....Leverage Ratio			11
		.....Evaluation Project			12
		.....Predict financial failure			13
		....Policies Investment			14
		Exam 2			15

:Course Evaluation: 40 marks are distributed as follows .11

Monthly exam No. 2 out of 25 marks

points for participation and attendance 10

Learning and teaching resources .12	
	Financial Analysis in .1English
	Financial Analysis by Dr. Mohammed Al- -2 Amiri

The decision a description model

The decision name:Financial Facilities accounting					
The decision code					
AD 1330					
the chapter/ year : the first The course 2024 -					
Description this numbers date: 10/1/2024					
Available the audience Forms:					
immanence					
Academic watches numberTotal Units number Total : 2Weekly hours					
45					
Academic The decision responsible name)It is mentioned name from more if that(					
The decision Goals					
• For processors And practically theoretically students to understand Deepening Commercial In banks Related accounting.					The material Goals Aries The
•reality land from Commercial banks activity to explain					
.and learning education Strategies					
					Strategy The
The decision structure					
Evaluation road	**learning road**	**the or Unity name topic**	**learning Outputs Required**	**watches**	**week**

Exams	Lectures	banker Activity nature	To develop historic entrance Auditing concept	3	1
Exams	Lectures	- Treasury Department Local Banknotes	Scrutiny Related	3	2
Exams	Lectures	- Treasury Department foreign Banknotes	By the Related what auditor	3	3
Exams	Lectures	- Treasury Department foreign Banknotes	As a Auditing profession	3	4
Exams	Lectures	The maid the accounts	exam	3	5
Exams	Lectures	Fixed Deposits	Mistakes with Dealing And cheating	3	6
Exams	Lectures	Remittances banking Internal	Auditing practical Supplies	3	7
Exams	Lectures	Remittances banking Offshore	Auditing program	3	8
Exams	Lectures	Remittances banking Offshore	Interior Censorship	3	9
Exams	Lectures	Documentary Credits Issued	accounting Censorship	3	10
Exams	Lectures		exam	3	11
Exams	Lectures	Incoming Documentary Credits	Internal Adjustment	3	1\
Exams	Lectures	Incoming Documentary Credits	Internal Auditing	3	13
Exams	Lectures	Incoming Documentary Credits	and samples Proof Evidence Auditing in	3	14

Exams	Lectures	His funeral the To reach comprehension the Before from student	before when Editorial exam the end exam chapter	3	15

.291The decision evaluation

from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams

The written exam is worth30 points, with three exams during the course, each worth10 points.

The course during Other Preparation, participation, discussions, and assignments10grades

Final Exam grades60degree

.292and teaching learning sources

	Required The reporter books)I that methodology found(
.Dr Specialized accountingThe fool Thaer	President the reviewer) Sources (
	Recommended that chock References books With it Magazines Reports ،scientific .... (
	Internet Sites ، Electronic the reviewer

Course Description Form

: name Course . 1
Cost accounting
: code Course . 2
ACTG206
: Year /Semester . 3
5 202- 4 202
:Description Date of preparation . 4
2024/13/10
: Available attendance forms. 5
Attendance
(Number of credit hours (total) / Number of units (total. 6
Number of hours per week * 15 per week hours 60 = 15 * 4
(if there is more than one name ‹List all) Course Supervisor Name. 7
Prof. Dr. Shaker Abdul Karim Hadi :Name Assistant Professor Abdul Redha Latif Jassim :Name Thamer Kazim Abdul Redha Name: Assistant Professor thamer_kadhim@uomustansiriyah.edu.iq :Email
objectives Course . 8

objectives Course Definition of cost accounting and its . objectives Explain the relationship between cost accounting, financial accounting, and .management accounting .Know the different tabs for cost elements How to control and account for material and wage cost elements	• ..... • ..... • .....

Teaching and learning strategies . 9

strategy	Learning and teaching strategy -1 Planning the collaborative concept of the education strategy .2 .Teaching brainstorming strategy .3 Education Strategy Notes Series .4

structure Course . 1 0

week	watches	Required learning	Name of unit or	Learning	Evaluation

		outcomes	topic	method	method
0 1 2 3 4 5		Recognizing the importance of cost accounting in the field of planning, control and -decision .making Identify the similarities and differences between cost accounting and financial .accounting Identify cost elements and the accounting problems associated .with each The course aims to introduce cost accounting and its historical development, and the relationship of cost accounting to other branches of accounting, particularly financial accounting and management accounting, as well as			

		distinguishing between the of cost concept and the concept of expense and loss, in addition to identifying the classifications of cost elements and how to control and account for the elements of materials and .labor			

Course Evaluation .1 1
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily .Editorial, reporting....etc preparation, daily or monthly oral exams, or :Evaluation : 40 points are distributed as follows Course monthly exams out of 25 points 2 points for participation and attendance 10 Reporting 5 exam marks for the final 60
Learning and teaching resources .1 2

(if available ، curriculum books) Required textbooks	**Dr. Naseef - Accounting Cost Jassim and Dr. Abdul Khalaf Abdul Janabi** **Mohamed - Accounting Cost Abu Nassar** Cost Accounting: Fundamentals, Techniques, and Costing, Dr. Hashem Ali Hashem, 2016 Cost Accounting A Managerial Emphasis, Horngren et.al.2013 Managerial Accounting, Garrison.et.al
(Main References (Sources	Articles -2

Recommended books and references (scientific journals, (…reports	Articles -2
Electronic references, websites	Video -2

Course Description Form

(Course Name: (Natural Resources Accounting .1
Accounting Department .2
( ) :Course code .3
Courses /Second Course –Semester/Year .4
2024-2025 .5
Date of preparation of the description .6
Second course: 15/1/2025 .7
Available attendance forms .8
My presence .9
(Number of study hours (total) / Number of units / (total .10 Number of hours per week * 15 weeks

hours (60) = 15 * (4)
:Course instructor name .11
zeinaaali1971@uomustansiriyah.edu.iq A.M. Zeina Khader Abbas .12 Dr. Hossam Hassan Hashem
Course objectives .13
Develop a complete understanding and explanation for the student about the -1 ar students in the Accounting -For third Natural Resource Accounting .subject .Department Providing and preparing distinguished and solid scientific cadres capable of -2 .simulating contemporary accounting problems couraging the exchange of expertise and knowledge through cooperation with -3 ninars and workshopssimilar scientific departments by holding conferences, se
Learning and Teaching Strategy .14
Approving tests at the end of the lecture, presenting case studies, requesting .reports, and brainstorming
Course structure .15

Teaching method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
Daily, weekly, monthly and final exams	theoretical	Description of the conceptual framework for accounting for oil		4	1
		Oil production stages		4	2
		Exploration and reconnaissance phase		4	3
		Practical examples		4	4
		Extinguishing unprepared contracts		4	5
		productive contracts		4	6
		Practical examples		4	7
		First exam		4	8
		Excavation and drilling stage		4	9
		Practical examples		4	10
		Production and operation stage		4	11
		Depletion of productive wells		4	12
		Extraction and refining stage		4	13
		Practical examples and general review		4	14
		Second exam		4	15

:Course Evaluation: 40 marks are distributed as follows .16 out of (15) marks (2): Monthly exam Daily preparation grade + discussion of case studies (5)

Student attendance (5) marks end of semester exam 60	
Learning and teaching resources .17	
	-
	-Faiza Al -Ghaban -Specialized Accounting Systems / Thaer Al Ghaban
	.All sources that serve the purpose of foreign and Arabic books - All reliable sources based on web pages and the Internet - articles, books, research, scientific journals with a precise) (specialization

The decision a description model

The decision name:

Audit and control	
The decision code	
AD 2335	
the chapter/ year :	
Second course 2024/2025-	
Description this numbers date: 10/1/2023	
Available the audience Forms:attendance the study	.273
Academic watches numberTotal Units number Total : 3Weekly hours	.274
45	
Academic The decision responsible name)It is mentioned name from more if that(	.275
A.M.D. Istiqlal Jumaa Wajr	
The decision Goals	.27t

• accounting Operations after International Auditing Standards importance statement Instructions and measurement of application And not Mistakes on to stand internal performance of units within organizations. • and auditing Censorship Topics in The process Scientific knowledge The student Gain . • Auditing the job environment in problems analysis from The student Empowerment Solve it on And work. • Iraqi Environmental in accounting By systems Students knowledge more on We work students knowledge expansion and Finance Lists Elements Auditing and procedures Censorship calendar In Operation Cases I ate it The one And the audit Censorship in Applications And giving The approved Academic Curriculum According to Interior practical reality from Cases an offer on Students And encouragement practical Specialized Systems Audit With procedures Their knowledge To increase.	The Goals The material Aries

and learning education Strategies	.277

•and Iraqi Environmental in accounting By systems Students knowledge more on We work Censorship in students knowledge expansion and Finance Lists Elements Audit procedures Internal control evaluation according to in practical And cases I ate it that and auditing Cases an offer on Encouraging students Approved curriculum and practical applications Systems Audit With procedures Their knowledge To increase practical reality from Specialized. • Operations after and auditing Interior Censorship importance statement And not Mistakes on to stand accounting For units Internal Performance And measurement Instructions application the reality from The process Cases on light Shedding and Organizations inside accounting environment.	Strategy The

.278The decision structure					
Evaluation road	learning road	the or Unity name topic	learning Outputs Required	watches	week
Exams	Lectures	And its Auditing identification relationship ،importance and Auditing between ،and accounting censorship	To develop historic entrance Auditing concept	3	1
Exams	Lectures	Auditing Standards ،Auditing Types	Scrutiny Related	3	2
Exams	Lectures	His attributes-His And the Scientific qualifications His ،The auditor rights ،process In unity His relationship ،duties By checking it He does that	By the auditor Related what	3	3
Exams	Lectures	behavior and rules Etiquette For the sake of Professional the objectives of ،clarity these rules and :etiquettes are	As a profession Auditing	3	4
Exams	Lectures	then And Exam procedure that Obstacles Clarification when The student Facing The answer	exam	3	5
Exams	Lectures	commission Reasons To know How to Mistakes And its types committing it About her And reporting	And Mistakes with Dealing cheating	3	6
Exams	Lectures	His when The auditor Duties ،time First Scrutiny assignment For the organizational procedures Auditing process and procedures Other	Auditing practical Supplies	3	7
Exams	Lectures	Auditing program numbers How to And its benefit	Auditing program	3	8
Exams	Lectures	appearance Reasons And its Interior Censorship that and factors importance Her appearance on helped	Interior Censorship	3	9
Exams	Lectures	Censorship What is it Its concept ؟What is it accounting and its Its tools ؟What is it The And position means auditor	accounting Censorship	3	10

		From it			
Exams	Lectures	To Exam procedure Comprehension the connect For The student range Her lesson that materials	exam	3	11
Exams	Lectures	Internal Adjustment concept And its goals Its ؟What is it elements	Internal Adjustment	3	1\
Exams	Lectures	and the elements Its concept on helped that And its goals His appearance And its standards and its means	Internal Auditing	3	13
Exams	Lectures	and Proof Evidence concept amount in Influential factors Use ،And its efficiency Evidence Samples And its types Auditing in	in and samples Proof Evidence Auditing	3	14

Exams	**Lectures**	His funeral the To reach comprehension the Before from student	before when Editorial exam the end exam chapter	**3**	**15**

.279The decision evaluation
from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams The written exam is worth30 points, with three exams during the course, each worth10 points. The course during Other Preparation, participation, discussions, and assignments10grades Final Exam grades60degree

.280and teaching learning sources	
	Required The reporter books)I that methodology found(
Interior and censorship Auditing Principles slave Composition Othman Mohammed Alley The	President the reviewer) Sources (
	Recommended that chock References books With it Magazines Reports ،scientific .... (
	Internet Sites ، Electronic the reviewer

The decision a description model

The decision name:	
Advanced Financial accounting	
The decision code	
AD 2331	
the chapter/ year :	.295
Second course 2024/2025	
date Description this numbers :	.291
2025/2/15	
Available the audience Forms:	.297
My presence	
Academic watches numberKidneys Units number Kidneys : 4 weekly hours " A	
60	
Study The decision responsible name) Ak if S It is mentioned that name from T(	
The decision Goals	
• Advanced Topics If N The process Scientific knowledge The student Gain The eraser from Finance. • Economic Units various If N accounting Knowledge application . •the environment Self accounting problems analysis from The student New It is possible And solve it job.	The material Goals Academic
S: and learning education Tactics	
S It is represented by: an If N Advanced Finance accounting. For the material and learning education strategy Concepts and discussion offer If N Its existence sequence According to The decision In vocabulary The connection same Theory then And The decision a description the The process Aspects to Moving: It begins Ith " To the topic Comprehensive Yali or example On display possibility with„to update almost Cases all It is League Example And development, Solution an offer after While It is done then Ak Examples S Includes Deeply T the problems on: The The student Facing that possible from Ith accountant If N It will work that Units various Economic.	The Ace: strategy

.302Course structure

Evaluation road	learning road	or Unity name the topic	Required learning Outputs	watches	week
• The Evaluation	• Sources Accreditation	Business merger-Its causes	For knowledge possession the concept	4	the first

immediate •Editorial Evaluation •Duties and Paper The elk· Tonia	Scientific •educational Videos to organize •If N The actor Participation And exchange Discussion Ideas	And its types	And Business merger reasons And its types merger.		
like that	like that	Accounting Processors from for Mergers during Origins acquisition	knowledge possession The process Theory merger around Type during from Business the first By acquiring represented Origins accounting and procedures same The connection.	4	Yes N Tha
like that	like that	accounting Processors from To integrate during stocks acquisition-Part the first.	knowledge possession Theory about The process procedures To integrate accounting from stocks acquisition during.	4	the third
like that	like that	accounting Processors from To integrate during stocks acquisition-Part Yes N Tha.	like that	4	Fourth

like that	like that	accounting Processors long investments on after stocks If N Deadline date Acquisition . The Reporting concept And its Yes sandgrouse importance.	knowledge possession about The process Theory on accounting If N Deadline long investments the Records$ Holding network. Theory knowledge possession The Reporting about And its Yes sandgrouse importance.	4	Fifth
like that	like that	Sectors to set T With me and problems operational The connection same.	knowledge possession The process Theory operational Sectors Specifically and problems About her accounting.	4	Sixth
like that	like that			4	Seventh
like that	like that	Yali fun Reporting concept And its. importance And His problems processing Accountant	Theory knowledge possession and Yali fun Reporting on treatments For his problems accounting.	4	The eighth
like that	like that	and Questions Solutions exercises.	on ability The student Gain and exercises Questions solution And the the first New the chapter Yes N third.	4	Ninth
	like that	And Branches concept and methods its types		4	The world$

like that like that	like that	About her accounting. To Unified Finance Lists and Yes President the center branches for him Subordinate. The advertisement Issues:	knowledge possession If N The process Theory the a job area$ complaints Branches same knowledge possession Theory How to The process Finance Lists numbers and To the center The Unified for him Subordinate branches Cost Options according to And Send And the price	4	Sh A Hadi$ Sh
like that like that	Right and reports New like that like that	activities like The Taf 15 IFRS on accounting Contractors Contracts on Deadline long according to15 IFRS Taf Sho	inventory systems large . knowledge possession The For issues Theory advertisement: With revenue Taf	4 4	A Yes N Tha$ Sh A third$ Sh

distribution from degree 100 and exams Today Taf Civilization The student With it The person in charge Tasks according to on and editorial And monthly and oral continuous The league And Daily

Editorial Exam degree30 Course during New exam In fact degree daily exam grade5

Daily Discussions degree5

for The end Exam degree10

.304and teaching learning sources						
	There is no		Required The reporter books) I found that methodology (			
the accounting$ Finance accounting If N Advanced and topics complaints With a frameIFRSs , Third Edition , 2024 : .Mr Dr . for $ Nab The scene Abdullah star something		on accounting Contractors Contracts		President the reviewer) Sources (IFRS 15 according to knowledge possession For issues The process Theory The advertisement: With Taf	4	A fourth$ Sh
	There is no like that	Deadline long according to on15 $FRS Yes N The Part	the	chock References books With it Recommended Contractors sector If N Magazines on Deadline long Reports scientific(according to		Ith
.Mr numbers from For the material YouTube on channelDr . for star something Nab The scene Abdullah like that				Elk the reviewer now Sites ، Tonia Tanit IFRS 15	4	fifth A$ Sh
		and Questions Solutions exercises.		like that on ability The student Gain and exercises Questions solution The the third New the chapter fourth.		
The evaluation decision						

The decision a description model

.1The decision name
The Unified accountant order2
.2The decision code
AD, 2nd edition 2333
.3 the chapter /year
the second the chapter/2025/2024
.4Description this numbers date
202 5 / 5 / 23
.5Available the audience Forms
My presence
.6 Academic watches number Total Units number Total
45
.7 Academic The decision responsible name) It is mentioned that name from more if (
Ms. Ashwaq Talib
.8The decision Goals

order material In vocabulary Familiarity And get to know The Unified accountant On the subject relationship same and instructions laws	**Aries The The material Goals**

.9and learning education Strategies	
from Many on In response Students And guidance weekly Lectures during from By And private Selected For topics The lesson hall inside Put it up that Questions group with For discussion Put it up during And evaluate it The Unified accountant order The answer How to knowledge to them To be able to Students order With material And private The proposed On topics And familiarity Questions on accountantThe unified	**Strategy The**

.10The decision structure

Evaluation road	learning road	the or Unity name topic	learning Outputs Required	watches	week
Exams	Lectures	The and treatments The concept restriction and loans Granted For loans	Unified accountant order2	three hours	the first
Exams	Lectures	The and treatments The concept restriction	2 The Unified accountant System	three hours	the second

		and loans Granted For loans			
Exams	Lectures	The and treatments The concept restriction predecessor To account	2 The Unified accountant System	three hours	the third
Exams	Lectures	The and treatments The concept restriction Finance For investments	2 The Unified accountant System	three hours	Fourth
Exams	Lectures	The and treatments The concept restriction Finance For investments	2 The Unified accountant System	three hours	Fifth
Exams	Lectures	The and treatments The concept restriction For uses/Salaries	2 The Unified accountant System	three hours	Sixth
Exams	Lectures	The and treatments The concept restriction For uses/Salaries	2 The Unified accountant System	three hours	Seventh
--- -	--- -	the first students a test during the second Academic the chapter	2 The Unified accountant System	three hours	The eighth

Exams	Lectures	The and treatments The concept For uses restriction/Supplies Commodity	2 The accountant System Unified	Three hours	Ninth
Exams	Lectures	The and treatments The concept For uses restriction/Supplies Service	2 The accountant System Unified	Three hours	tenth
Exams	Lectures	The and treatments The concept restriction Resources To account	2 The accountant System Unified	three hours	atheistic ten
Exams	Lectures	The and treatment The concept restriction the head To account money	2 The accountant System Unified	three hours	the second ten

Exams	Lectures	and lists the accounts numbers Mandatory Final	2 The accountant System Unified	three hours	the third ten
Exams	Lectures	and lists the accounts numbers Mandatory Final	2 The accountant System Unified	three hours	Fourth ten
--- –	--- –	the second students a test during the second Academic the chapter	2 The accountant System Unified	three hours	Fifth ten

.11The decision evaluation

from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams....etc

.12and teaching learning sources

The Unified accountant order/Finance Censorship Diwan	Required The reporter books) I found that methodology (
same Theses and messages Research The accountant order Relationship to topics Unified.	President the reviewer) Sources (
academy magazines location in Published Research Iraqi, Iraq market location in Published Finance and lists prepared according to the unified accounting Securities system.	With it Recommended that chock References booksMagazines ،scientific Reports.... (
Federal Finance Censorship Diwan electronic the site	Internet Sites ، Electronic the reviewer

Description of the stage -fourth courses

Course Description

The decision name
Advanced(1)In English cost accounting
The decision code
m km1 1437
the chapter/year
the first/Fourth
Description this numbers date
12/1/2024
Available the audience Forms
Academic watches numberTotal Units number Total
60
Academic The decision responsible name) more if It is mentioned that name from(
Prof. Dr. Buthaina Rashid Hamidi
The decision Goals

• Enable him that Advanced costs Students education And reach Administrative problems with Dealing from appropriate solutions... •Modern costs Methods on The student training	The Goals The material Aries

and learning education Strategies	
It that Questions from Many on In response Students And guidance weekly Lectures during from During from Costing and evaluating And private For selected topics in the classroom Put it is done The answer How to knowledge to them To be able to Students with mental Storm And used its discussion On questions and case studies through exercises that are solved in the hall and costs specific to the subject	Strategy The

The decision structure

Evaluation road	learning road	the or Unity name topic	learning Outputs Required	The hour T	week

discussion daily exam	The presence hall	Static budget	Budget to learn	4	the first
discussion daily exam	The presence hall	Static budget	Budget to learn	4	the second
discussion daily exam	The presence hall	flexible Budget	Budget to learn	4	the third
discussion daily exam	The presence hall	Budget deviation flexible	Extract to learn deviation	4	Fourth
discussion daily exam	The presence hall	Materials deviation	Extract to learn deviation	4	Fifth
discussion daily exam	The presence hall	deviation Materials	Extract to learn deviation	4	Sixth
discussion daily exam	The presence hall	the deviation job	Extract to learn deviation	4	Seventh
discussion daily exam	The presence hall	quarterly exam		4	The eighth
discussion daily exam	The presence hall	The return Mix deviation	Extract to learn deviation	4	Ninth
discussion daily exam	The presence hall	The return Mix deviation	Extract to learn deviation	4	tenth
discussion daily exam	The presence hall	The return Mix deviation	Extract to learn deviation	4	ten atheistic
discussion daily exam	The presence hall	Additional burden deviation	Extract to learn deviation	4	ten the second
discussion daily exam	The presence hall	Additional burden deviation	Extract to learn deviation	4	ten the third
discussion daily exam	The presence hall	Additional burden deviation	Extract to learn deviation	4	ten Fourth
discussion daily exam	The presence hall	quarterly exam		4	ten Fifth

.3t0The decision evaluation

from degree distribution40and Daily and exams Daily Preparation like The student With it The person in charge Tasks according to on Editorial and reporting And the quarterly oral....etc

.3t1and teaching learning sources

advanced cost accounting1	Required The reporter books) I found that methodology (
relationship same Theses and messages Research	President the reviewer) Sources (
academy magazines location in Published Research	With it Recommended that chock References booksMagazines ,scientific Reports.... (

Course Description

Course Name: Specialized Accounting Systems .1
Course code: 1442 Hg .2
2024-Semester/Year: 2023 .3
Description Preparation date: 4/8/2024 .4
Available attendance forms: Attendance .5
(Number of credit hours (total) / Number of units (total .6
per week 15 * Number of hours per week -7 hours 75=15*5
(Name of course supervisor (list everyone, if there is more than one name .8
Assistant Professor Zeina Khader Abbaszeinaaali1971@uomustansiriyah.edu.iq Assistant Lecturer Karrar Karim JawadKarrar -kareem@uomustansiriyah.edu.iq
Course objectives −9

Developing an integrated concept among students on the subject of research methods and ethics for .year students-fourth Providing and preparing solid scientific cadres -2 capable of dealing with contemporary accounting ar . auditing problems ing knowledge through cooperation Disseminat with similar departments and holding seminars ar . conferences	• ..... • ..... • .....

Teaching and learning strategies−10	
Strategy	Learning and teaching strategy -1 . Educational strategy: collaborative planning of concepts -2 . Brainstorming teaching strategy -3 Education Strategy Notes Series -4

Course structure 11					
week	watches	Required learning outcomes	Name of unit or topic	Learning method	Teaching method
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		Elements of agricultural activi Practical examples of rent seasonal crops Examples of seasonal crops orchards Examples of orchards First exam livestock farming Examples of livestock farmin fattening cattle Work cattle Solve a set of questions and exercises Hotel activity accounting Examples of hotel accounting Second exam			

12- Course Evaluation	
based on the tasks assigned to the student, such as daily 100 The grade is distributed out of .etc , preparation, daily oral, monthly or written exams, reports : points distributed as follows 40 : Course evaluation points 15 Two monthly exams of points for participation and attendance 10 marks for the final exam 60	
Teaching and learning resources	
books	/ Specialized Accounting Systems Ghaban -Thaer Sabri Al : Written b / Ghaban-and Faiza Ibrahim Al Dhakira -Al / Third Edition / Publishing and Distribution Baghdad2022
	- All sources that serve the purpose of .foreign and Arabic books - All reliable sources based on web pages and the Internet (articles, books, research, scientific journals with a (precise specialization

Course Description Form

1. Course Name: Scientific Research Methods and Ethics
Accounting Department
2. :Course code
AH 1442
3. semester/year
2023-2024 First course /
4. Description preparation date
2025/8/4 First course
5. Available attendance forms
My presence
6. :(Number of study hours (total) / Number of units (total Number of hours per week * 15 weeks
hours 30=15*2
7. Course supervisor name
Dr. Salwan Hafez Hamiddrsalowan_altaey@uomustansiriyah.edu.iq Dr. Alaa Shams Allah Noor Allah A. M. D. Independence of Juma and Jar
8. Course objectives

	Developing a comprehensive understanding of the research methodology and ethics course for year students-fourth 2. Providing and preparing solid

	scientific cadres capable of dealing with contemporary accounting and .auditing problems 3. Disseminating knowledge through cooperation with similar departments and holding seminars and .conferences

9. Learning and Teaching Strategy	
	Educational strategy planning collaborative .concept Brainstorming teaching .strategy Education Strategy Notes Series

10. Course structure

Teaching method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
For weekly, monthly daily, ، written -and end -of semester exams .	theoretical	Introduction to Scienti Research Methods Meaning of method a methodology Types of curricula Methods used accounting Basic concepts in the field of research The importance of scientific research Types of research Types and characteristics of science Scientific research ethics scientific thinking Choosing a research topic Qualities of a scientific researcher Steps to conduct research Final search ranking First exam Second exam	Chapter Or	2	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

11. :Course Evaluation: 40 marks are distributed as follows Monthly exam No. 2 out of 25 marks points for participation and attendance 10 Report Preparation 5 marks for the final exam 60	
12. Learning and teaching resources	
	1- Scientific Research Methods Dr. Muhamm Mahmoudi 2019-Sarhan Ali Al
	2- Articles 2- video

	Ministry of Higher Education and Scientific Research Research and Development Department Ministerial Committee for Modernizing and Developing Knowledge Resources For administrative and economic sciences curricula
Governmental and private	Universities
Governmental and private	Colleges
Accounting Department	Department and specialization
Bachelor's	The degree awarded
4	Number of credit hours
2024/2025	academic year

Course system

Course vocabulary and description

curriculum The

Prerequisite		His name in English	His name in Arabic	Its symbol
His name	Its symbol	Advance Managerial Accounting	Advanced Management Accounting	405 ACTG
Management accounting	4 40 ACTG			

Number of units	Total	process The	Theory	* hours
4	4	2	3	

Course teaching objectives (learning outcomes)

One of the accounting branches that contributes significantly to enhancing the capabilities of economic units in performing all their functions. This is achieved by harnessing the systems, applications, and all tools of strategic s will create the appropriate capabilities that management accounting. Thi .enhance the possibility of achieving the strategic objectives of these units	Cognitive objectives
Providing outputs that can help departments develop appropriate plans, as well as providing appropriate information to those departments that . contribute to enhancing their capabilities to achieve the set goals	Skill goals

The first course	the week
Chapter One: Introduction to the emergence and development of management accounting	1
Chapter Two: A Conceptual Approach to Cost, Its Classifications, and Diagnostics of Classifications Related to Performing Administrative Accounting Functions	2
Methods for separating fixed and variable costs	3
chapter three: Analyzes of break-even point	4
Calculation methods of break-even point	5
Margin calculation methods of break-even point	6
Calculate sales that achieve the target profit	7
Safety margin and operating leverage	8
Chapter Four: Short-Term Administrative Decisions - A Conceptual Approach	9
Classifications of administrative decisions.. a decision to accept or reject a special order	10
The decision of internal manufacturing or external purchase. The decision to choose a productive method	11
The decision to allocate scarce resources (choosing the optimal production mix).. The decision to continue or close one of the production lines	12
decisions..a decision to accept or reject a special order	13
The decision of internal manufacturing or external purchase	14
Course end exam	15
The second course	
Chapter one: Master budgets...a conceptual approach	1
Master budget: the budget for sales, production, materials.	2

Master budget, material purchase budget, wage budget, indirect manufacturer costs budget	3
the cost budget for the total stock at the end of the period ... the cost budget for the sold goods, the budget of the marketing costs ...	4
Financial budgets: - the cash budget	5
Financial budgets The budget for the income statement and the budget for the financial position	6
Chapter Two: - Budgets and investment decisions, an introduction	7
Methods for evaluating investment projects that take into account the time value of money, net present value, and the internal rate of return	8
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	9
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	10
Chapter Three: Responsible Accounting and performance evaluation	11
Introduction to responsibility centers	12
Balanced Scorecard is a calendar for evaluating strategic performance	1
Strategic management accounting techniques	3
Course end exam	14
Chapter one: Master budgets...a conceptual approach	15

three One credit hour is equivalent to one unit and equals one theoretical hour, and each theoretical hour is equivalent to two or * .practical hours

Course Description
Strengthening in statement in Contribute that accounting Branches One from And that all Its functions performance in Economic Units Capabilities For accounting Tools And all and applications Systems harness during atth occasion Capabilities You will create And so Strategy Administrative study and Units For those Strategy Goals investigation possibility strengthen analyze strategic directions that contribute to providing solutions to problems .Iraqi economic units that hinder the ability to achieve the strategic goals of
How to attend

Evaluation and grading	
The degree awarded to her	Type of assignment for the student
20%	class assignments-of-Out Student participation in discussions or articles Or a work project or daily exams
10%	First exam
10%	Second exam
60%	Final exam
100%	the total

Teaching and learning resources and methods	
and others .. Surur Jabbar Manal ... Administrative accounting book	Basic teaching and learning resources and methods
and others Naim Winner ... Administrative accounting book Horngren administrative entrance costs accounting	Teaching and learning resources and

	aids

for Accounting Information Systems Course Description

1. **accounting information systems** Course name
2. Course code
3. Chapter Chapter/Year
4. Date of preparation of this course
5. attendance in the classroom :Available forms of attendance
6. (Number of study hours (total) / Number of units (total
7. Course Instructor Name
Amiri and Dr. Imad Kandori-Dr. Zahra Al
Course objectives .8

	Introduction to accounting information systems and electronic and manual processing of document flow

9. Teaching and learning strategies	
Interactive lectures in person and directly with the student through questions and answers	Strategies

10.Course structure

Evaluation method	Learning method	Name of unit or topic	Required learning outcomes	watches	week
				At a rate of 3 hour	Weekly lecture
		Definition of systems			Week 1
		Systems Definition Par			Week 2
		Systems Documentation Part 1			Week 3
		Systems Documentation Part 2			Week 4
		Database Part 1			Week 5

		Database Part 2			Week 6
		monthly exam			Week 7
		Revenue Cycle Part 1			Week 8
		Revenue Cycle Part 2			Week 9
		Expenses Cycle Part 1			Week 10
		Expenses Cycle Part 2			Week 11
		Modern technologies in ystems			Week 12
		Modern techniques in s tems 2			Week 13
		monthly exam			Week 14
		Comprehensive exam			Week 15

11.Course Evaluation

Learning and teaching resources .12

	The book (Basics of Accounting Information Jazrawi and Dr. Amer -Systems) by Dr. Ibrahim Janabi-Al
	Marshall in English

Course Description Form

1. : name Course	
Advanced Cost Accounting in English 2	
2. : code Course	
ACB119	
3. : Year /Semester	
5 202- 4 202	
4. :Description Date of preparation	
2025/5/4	
5.: Available attendance forms	
Attendance	
6.(Number of credit hours (total) / Number of units (total	
Number of hours per week * 15 per week hours 60 = 15 * 4	
7.(if there is more than one name ‹List all) Course Supervisor Name	
Prof. Dr. Buthaina Rashid Hamidi :Name Thamer Kazim Abdul Redha Name: Assistant Professor Name: Asst. Dr. Mona Jabbar :Emailthamer_kadhim@uomustansiriyah.edu.iq	
8. objectives Course	
objectives Course This course aims to introduce students to the nature of standard cost accounting as a means of controlling actual costs, how to plan and control for the purpose of evaluating performance, identifying deviations, suggesting solutions if they interest of the organization, and are not in the developing them if they are in the interest of the organization. In addition, the student is taught the accounting procedures for recording costs, their deviations, recording and closing them, and thus ost statements. The course also preparing standard c aims to introduce students tostatic budgeting ‹ flexible budgeting inventory management, and to ‹ learn aboutactivity-based costing ‹just-in-time,	• ..... • ..... • .....

.and other concepts	

9. Teaching and learning strategies	
strategy	Learning and teaching strategy -1 .Planning the collaborative concept of the education strategy .2 .Teaching brainstorming strategy .3 Education Strategy Notes Series .4

1 0. structure Course

week	watches	Required learning outcomes	Name of unit or topic	Learning method	Evaluation method
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	4	The student will classify the costs in .the future The student should be prepared to prepare planning budgets as a basis for performance .evaluation The student will be able to set standards .in the future The student should be able to evaluate performance based .on standard costs The student should be able to understand the systems, methods and concepts in the field of costs, such the asABC system, the JIT ، system BUCKFLUSH COSTING and			

		JOINT COSTING .			

11. Course Evaluation	
The grade is distributed out of 100 according to the tasks assigned to the student, such as daily .Editorial, reporting....etc preparation, daily or monthly oral exams, or :Evaluation : 40 points are distributed as follows Course monthly exams out of 25 points 2 points for participation and attendance 10 Reporting 5 exam marks for the final 60	
12. Learning and teaching resources	
(if available ، curriculum books) Required textbooks	Salah Alhadethy 2022 Advanced Cost Accounting Cost Accounting A Managerial Emphasis, Horngren et.al.2013 Managerial Accounting, Garrison.et.al
(Main References (Sources	Articles -2
Recommended books and references (scientific journals, (…reports	Articles -2
Electronic references, websites	Video -2

Course Description Form

１３.	Course Name : Advance Managerial Accounting in English
１４.	Course Code :
１５.	Semester / Year : 2024-2025
１６.	Description Preparation Date: 2025
１７.	Available Attendance Forms : attendance
１８.	Number of Credit Hours (Total) / Number of Units (Total)
	Number of hours per week * 15 per week two courses 5*15=75 hours and 5*15=75 hours
１９.	Course administrator's name (mention all, if more than one name)
	Dr. Alaa Muhammad Obaid Name: Dr. Raked Hashem
２０.	Course Objectives

Course Objectives Course objectives Developing a complete concept for the student on the subject of management accounting in English for the first and second courses for fourth-year students 2. Providing and preparing strong scientific cadres who simulate deali with contemporary accounting and auditing problems. 3. Disseminating knowledge through cooperation with corresponding departments and holding seminars and conferences.	• • •

21. Teaching and learning strategies

Strategy	1-Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series

22. Course Structure

The first course	**the week**
Chapter One: Introduction to the emergence and development of management accounting	1
Chapter Two: A Conceptual Approach to Cost, Its Classifications, and Diagnostics of Classifications Related to Performing Administrative Accounting Functions	2
Methods for separating fixed and variable costs	3
chapter three: Analyzes of break-even point	4
Calculation methods of break-even point	5
Margin calculation methods of break-even point	6
Calculate sales that achieve the target profit	7
Safety margin and operating leverage	8
Chapter Four: Short-Term Administrative Decisions - A Conceptual Approach	9
Classifications of administrative decisions.. a decision to accept or reject a special order	10
The decision of internal manufacturing or external purchase. The decision to choose a productive method	11
The decision to allocate scarce resources (choosing the optimal production mix).. The decision to continue or close one of the production lines	12
decisions..a decision to accept or reject a special order	13
The decision of internal manufacturing or external purchase	14
Course end exam	15
The second course	
Chapter one: Master budgets...a conceptual approach	1
Master budget: the budget for sales, production, materials.	2
Master budget, material purchase budget, wage budget, indirect manufacturer costs budget	3
the cost budget for the total stock at the end of the period ... the cost budget for the sold goods, the budget of the marketing costs ...	4
Financial budgets: - the cash budget	5

Financial budgets The budget for the income statement and the budget for the financial position	6
Chapter Two: - Budgets and investment decisions, an introduction	7
Methods for evaluating investment projects that take into account the time value of money, net present value, and the internal rate of return	8
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	9
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	10
Chapter Three: Responsible Accounting and performance evaluation	11
Introduction to responsibility centers	12
Balanced Scorecard is a calendar for evaluating strategic performance	1
Strategic management accounting techniques	3
Course end exam	14
Chapter one: Master budgets...a conceptual approach	15

23. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports....etc
Course evaluation: 40 points are distributed as follows:
2 monthly exams out of 15 points
10 marks for participation and attendance and Preparing reports
60 marks for the end-of-course exam

24. Learning and Teaching Resources

Required textbooks (curricular books , if any)	Management Accounting Boo Manal Jabbar Sorour... and others
Main references (sources)	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrati introduction, Horngren
Recommended books and references (scientific journals, reports…)	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrati introduction, Horngren
Electronic References, Websites	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrati introduction, Horngren

Course Description Form

25. Course Name : Advance Managerial Accounting in English

26. Course Code :

27. Semester / Year : 2024-2025

28. Description Preparation Date: 2025

29. Available Attendance Forms : attendance

30. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week two courses
5*15=75 hours and 5*15=75 hours

31. Course administrator's name (mention all, if more than one name)

Dr. Alaa Muhammad Obaid

Name: Dr. Raked Hashem

32. Course Objectives

Course Objectives

Course objectives
Developing a complete concept for the student on the subject of management accounting in English for the first and second courses for fourth-year students
2. Providing and preparing strong scientific cadres who simulate deali with contemporary accounting and auditing problems.
3. Disseminating knowledge through cooperation with corresponding departments and holding seminars and conferences.

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-
-

33. Teaching and learning strategies

Strategy	1-Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series

34. Course Structure

The first course	the week
Chapter One: Introduction to the emergence and development of management accounting	1
Chapter Two: A Conceptual Approach to Cost, Its Classifications, and Diagnostics of Classifications Related to Performing Administrative Accounting Functions	2
Methods for separating fixed and variable costs	3
chapter three: Analyzes of break-even point	4
Calculation methods of break-even point	5

Margin calculation methods of break-even point	6
Calculate sales that achieve the target profit	7
Safety margin and operating leverage	8
Chapter Four: Short-Term Administrative Decisions - A Conceptual Approach	9
Classifications of administrative decisions.. a decision to accept or reject a special order	10
The decision of internal manufacturing or external purchase. The decision to choose a productive method	11
The decision to allocate scarce resources (choosing the optimal production mix).. The decision to continue or close one of the production lines	12
decisions..a decision to accept or reject a special order	13
The decision of internal manufacturing or external purchase	14
Course end exam	15
The second course	
Chapter one: Master budgets...a conceptual approach	1
Master budget: the budget for sales, production, materials.	2
Master budget, material purchase budget, wage budget, indirect manufacturer costs budget	3
the cost budget for the total stock at the end of the period ... the cost budget for the sold goods, the budget of the marketing costs ...	4
Financial budgets: - the cash budget	5
Financial budgets The budget for the income statement and the budget for the financial position	6
Chapter Two: - Budgets and investment decisions, an introduction	7
Methods for evaluating investment projects that take into account the time value of money, net present value, and the internal rate of return	8
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	9
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	10
Chapter Three: Responsible Accounting and performance evaluation	11
Introduction to responsibility centers	12
Balanced Scorecard is a calendar for evaluating strategic performance	1
Strategic management accounting techniques	3
Course end exam	14
Chapter one: Master budgets...a conceptual approach	15

35. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports....etc
Course evaluation: 40 points are distributed as follows:
2 monthly exams out of 15 points
10 marks for participation and attendance and Preparing reports
60 marks for the end-of-course exam

36. Learning and Teaching Resources

Required textbooks (curricular books , if any)	Management Accounting Boo Manal Jabbar Sorour... and others
Main references (sources)	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrati

	introduction, Horngren
Recommended books and references (scientific journals, reports…)	Management Accounting Book… Fayez Naeem and others Cost accounting, an administrati introduction, Horngren
Electronic References, Websites	Management Accounting Book… Fayez Naeem and others Cost accounting, an administrati introduction, Horngren

Course Description Form

Course Description

This course description provides a concise summary of the main course features and the learning outcomes expected of the student, demonstrating learning whether the student has made the most of the available . description It must be linked to the program . opportunities

Mustansiriya University/College of -Al Administration and Economics	1. Educational institution
Accounting Department	2. Scientific Department / Center
ACB 118 Accounting Theory	3. Course Name/Code
Classes	4. Available attendance forms
2025 - 24 20	5. Year/ Course
hours 45	6. Number of study hours (total)
25 20/5/16	7. Date this description was

	prepared

8. Course objectives
• Introducing the student to the concept and origin of accounting • Preparing the student to use accounting concepts in practice • Learn the basic theories of accounting • Preparing students to face accounting problems • Learn how to prepare financial statements in the event of inflation •

outcomes , teaching, learning and assessment methods Course 09
Cognitive objectives -A . the accountant's work Understanding the nature of -1 .A . other theories accounting theory and Distinguish between - A2 . accounting treatments Distinguishing and knowing - A3 .(financial statements (balance sheet, income statement Knowledge of - A4 .for entry settlements Focus on accounting treatments A5
. objectives skill specific Course - B .Knowing the components of accounting theory .B1 Knowing how to prepare financial statements, conduct analyses, and . B2 .benefit from their administrative uses .Knowing how to make adjustments and prepare final accounts .B3
Teaching and learning methods
and procedures necessary Providing students with the appropriate concepts -T1 . to understand the theory .an intellectual perspective from theory the Clarifying -T2 for each topic, and solve comprehensive examples Apply some illustrative -Q3 .exercises for each topic Assigning students to complete homework at the end of each chapter of the -Q4 . exercises in addition to some external ‹prescribed book
Evaluation methods - .Lecture contributions - .Performing assignments and submitting them on time - .during the lecture and asking students to answer them questions - .Daily exams . Monthly exams -
based goals-Emotional and value -C Instilling values and broad thinking in students by emphasizing the .A1 . corporate accounting importance of Emphasizing the personal characteristics of the accountant, such as -A2 . and ethics ‹ confidentiality ‹ honesty ‹integrity

nce of combating financial and administrativethe importa Emphasizing -A3
. bodies corruption by auditing and oversight

Teaching and learning methods

Instructions and discussion during the lecture to instill values and emphasize the personal characteristics of the accountant by linking the theoretical aspect of and financial based goals to the current reality of combating-emotional and value .ive corruptionadministrat

Evaluation methods

- .Listen to some suggestions

employability and skills related to other) General and transferable skills -D .(personal development

Encouraging students to be creative and instilling a spirit of perseverance and -D1 denial in them by continuously encouraging the need for joint and -self . effective cooperation among them to accomplish their academic requirements
university's website regarding the availability of Providing them with the -D2 . future employment and recruitment opportunities
Providing them with knowledge of the importance of developing their -D3 education by learning about various types of -capabilities through self . knowledge
Emphasizing the development of students' personal talents, such as sports and -D4 .all kinds of arts, during their free time

Chapter Two	**week**	**Chapter Two**	**week**
Interconnectedness and integration of financial statements	**.1**	**The development of accounting**	**.1**
Financial statements interrelationship	**.2**	**Stages of accounting development**	**.2**
Financial statement integration	**.3**	**Accounting definitions**	**.3**
The development of the relative importance of basic financial statements	**.4**	**Accounting as an information system**	**.4**
The first trend	**.5**	**Accounting as a social approach**	**.5**
The second trend	**.6**	**Accounting as an environmental approach**	**.6**
accounting assumptions	**.7**	**The historical eras through which accounting passed**	**.7**
Accounting unit	**.8**	**Parties or entities benefiting**	**.8**

assignments		**from accounting**	
Accounting unit forms	**.9**	**Accounting building entrances**	**.9**
The relationship of the unit to its owners	**.10**	**Inductive approach**	**.10**
The relationship of the accounting unit to other accounting units	**.11**	**deductive approach**	**.11**
Nature of the accounting unit	**.12**	**accounting assumptions**	**.12**
Facility entrance	**.13**	**accounting principles**	**.13**
User input, stakeholders in traditional project	**.14**	**accounting standards**	**.14**
Exam	**.15**	**Exam**	**.15**

Infrastructure a011	
- **Accounting Theory Book / Belkawi** -	Required textbooks -1
Shirazi - **Hendrickson**	(Main references (sources -2
Articles published by academic and professional bodies	Electronic references, Internet -3 .sites

Curriculum Development Plan 012
Providing laboratories to train students on applying accounting operations such as organizing disbursement, receipt, and entry documents, issuing checks, and transferring to the journal and general ledger. An attempt is made to link academic The actual work of the accountant and auditor through field visits .itytopics to real .to the accounting departments of banks and insurance companies

The decision a description model

The decision name
International accounting
The decision code
AD 1441
the chapter/year
the first The course-2025-2024
Description this numbers date
Available the audience Forms
My presence
Academic watches numberTotal Units number Total
4 hours / 4Units
Academic The decision responsible name)It is mentioned name from more if that(
Prof. Dr. Ibtihaj Ismail Yaqoub
The decision Goals : and solutions problems To accommodate necessary and methods Concepts Students education in For necessary and mechanisms International accounting the environment within Disclosure Measurement Accountant International and development coordination

• ..... • ..... •	**The school The material Goals-**: to understand For accounting Historical Evolution- analysis Internationally accounting Systems in Differences- Internationally accounting classification Systems- International accountant Coordination- International Level on accounting problems study

and learning education Strategies	
-learning in Applied The entrance education in intellectual Entrance between Mixing -different Scientific sources road on knowledge on Get sources diversification -the To develop and international Local accounting practices between comparison Local environment- practices evaluation in Students I have ability more	**Strategy The**

Publications according to accounting	

International Organizations	

.407The decision structure

Evaluation road	learning road	the topic or Unity name	learning Outputs Required	watches	week
Questions directing verbal	My interaction presence	International Dimensions For accounting	For Historical Dimension accounting	4	the first
Oral Questions	My interaction presence	m study Fields. International	study Reasons accounting	4	the second
Oral Questions	My interaction presence	accounting Systems	Reasons explanation Differences	4	the third
Oral Questions	My interaction presence	Systems contrast	accounting values explanation	4	Fourth
Oral Questions	My interaction presence	Systems explanation	And and politics Culture accounting	4	Fifth
Oral Questions	My interaction presence	accountant Classification	Systems classification	4	Sixth
Oral Questions	My interaction presence	International Classification For systems	Classification attempts	4	Seventh
Editorial Questions	My exam presence	striving exam	Editorial Test	4	The eighth
Oral Questions	My interaction presence	accountant Coordination International	For practices coordination	4	Ninth
Oral Questions	My interaction presence	accounting Standards International	situation Entrances Standards	4	tenth
Oral Questions	My interaction presence	PublicationsIASB Other	Organizations Types International	4	atheistic A
And Applications exam	My interaction presence	accounting problems International	Operations measurement foreign	4	the second
And Applications exam	My interaction presence	accounting problems International	Finance Lists translation	4	the third
And Applications exam	My interaction presence	accounting problems International	Prices Changes	4	Fourth
			Final Exam	4	Fifth

.408The decision evaluation

from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams....etc
20 degree) And posts verbal (، 20 degree) Exams Editorial (

.409and teaching learning sources

accounting and practices International accounting International -Falah, -Jajjawi, Dr. Hussein Al-Dr. Talal Al Muaini-Al Dr. Saad) A different book My methodology	Required The reporter books) I found that methodology (
international accounting and multinational enterprises	President the reviewer) Sources (
- Publications all IASB	With it Recommended that chock References booksMagazines ،scientific Reports.... (
- location IASB Auditing Companies and sites Global	Internet Sites ، Electronic the reviewer

The decision a description model

The decision name
International Financial Standards Reporting
The decision code
AD 2445
the chapter/year
2024-2025 the The course second
Description this numbers date
2025/5/18
Available the audience Forms
My presence
Academic watches numberTotal Units number Total
3 hours / 4Units
Academic The decision responsible name) if It is mentioned that name from more(
The decision Goals :and problems To accommodate necessary and methods Concepts Students education in solutions To necessary and mechanisms International Financial Reporting Standards within Disclosure Measurement applied Standards that run

• ..... • ..... •	**Aries The The material Goals-:**and Concepts analysis and liabilities Assets For problems To meet methods and Finance and tools And the chapters and revenues Finance and lists inflation

and learning education Strategies	
-learning in Applied The entrance education in intellectual Entrance between Mixing - Scientific sources road on knowledge on Get sources diversification different- Reporting Standards from For the number practical Application International Financial -according accounting practices evaluation in Students I have ability more international organizations Publications of to	**Strategy The**

The decision structure

Evaluation road	learning road	the or Unity name topic	learning Outputs Required	watches	week
Oral Questions	My interaction presence	Standards classification father	؟What is it PublicationsIASB	4	the first
Oral Questions	My interaction presence	Assets problems	IAS 2,16,17,20,38	4	the second
Oral Questions	My interaction presence	Disclosure problems	IAS7,8,	4	the third
Oral Questions	My interaction presence	verification problems Revenue	IAS11,18,23	4	Fourth
Oral Questions	My interaction presence	Requirements problems	IAS12,10,37,19,	4	Fifth
Oral Questions	My interaction presence	Finance Tools- Concepts	IAS32,39,36	4	Sixth
Oral Questions	My interaction presence	Finance By lists the offer	IFRS1,	4	Seventh
Editorial Questions	My exam presence	Insurance Contracts	IFRS 4	4	The eighth
Oral Questions	My interaction presence	Stopped Assets	IFRS5	4	Ninth
application and Oral	My interaction presence	Finance Tools- Measurement	IFRS 7.9	4	tenth
and Oral application	My interaction presence	Shared Arrangements	IFRS 11	4	atheistic A
And Applications exam	My interaction presence	fair value	IFRS 13	4	the second
And Applications exam	My interaction presence	customers with Contracts	IFRS 15	4	the third

And Applications exam	My interaction presence	initiative Standards Reporting	StandardsGRI	4	Fourth
			Final Exam	4	Fifth

.453The decision evaluation
from degree distribution100and Daily Preparation like The student With it The person in charge Tasks according to on and reports editorial Monthly and and oral Daily exams....etc 20 degree) And posts verbal (، 20 degree) Exams Editorial (
.454and teaching learning sources

accounting and practices International accounting International -Falah, -Jajjawi, Dr. Hussein Al-Dr. Talal Al Muaini-Al Dr. Saad) A different book My methodology	Required The reporter books) I found that methodology (
international accounting and multinational enterprises	President the reviewer) Sources (
- Publications all IASB	With it Recommended that chock References booksMagazines ،scientific Reports.... (
- location IASB Auditing Companies and sites Global	Internet Sites ، Electronic the reviewer