

## Academic Program Description Template

**University Name:** National University for Science and Technology

**College Name:** Administration and Economics

**Scientific Department:** Accounting Department

**Academic or Professional Program Name:** Bachelor in Administration and Economics

**Final Degree Name:** Bachelor in Administration and Economics

**Academic System:** Semester

**Description Preparation Date:** 2025/2026

**File Completion Date:**

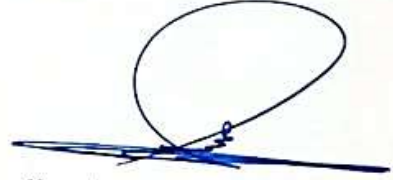


Signature:

Dean of the College Name:

Date:

أ.د. صادق علي مهسان



Signature:

Scientific Associate

Dean Name:

Date

م.م. محمود إبراهيم

**File Audited By:**

**Quality Assurance and University Performance Division**

**Director of Quality Assurance and University Performance Department:**

Date: ٢٠٢٦/٤/٢٦

Signature:



حیدر احمد علی



Authentication of the Dean:

أ.د. صادق علي مهسان

### **1. Program Vision**

The Bologna Process is an international educational framework aimed at unifying academic standards between countries, focusing on improving the quality of education and facilitating academic and professional mobility for students. The program's vision is embodied in building an integrated academic model characterized by continuous development, depth, and innovation. It aims to prepare students for an academic and professional future based on renewable knowledge and critical/creative skills. The vision aspires to graduate individuals capable of facing future challenges and providing effective contributions across various sectors. It also aims for leadership in accounting education, scientific research, and professional excellence by supplying the business environment with cadres capable of applying international standards and digital financial transformation to serve the national economy.

### **2. Program Mission**

The program aims to provide an integrated educational environment that enables students to achieve clear academic and professional goals through specialized educational activities and pedagogical practices. The mission seeks to ensure the quality and effectiveness of the program by developing modern curricula that meet the needs of the academic community and the labor market. It focuses on preparing distinguished graduates in accounting and auditing sciences, equipped with technical knowledge and analytical skills, committed to professional ethics, and fostered in an environment that stimulates research and innovation.

### **3. Program Objectives**

The program seeks to achieve academic goals focused on providing a distinguished educational experience characterized by flexibility and innovation to

enhance the quality and diversity of learning. Its primary aim is to equip students with the necessary knowledge and skills for academic and professional excellence while adhering to academic quality standards. Furthermore, it empowers graduates to interact efficiently with labor market requirements and contribute effectively to society through a flexible curriculum.

#### Strategic Objectives .4

1. Providing students with in-depth knowledge in financial, cost, managerial, and governmental accounting.
2. Qualifying students to handle International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA).
3. Developing skills in using advanced accounting software and smart systems for processing financial data.
4. Instilling values of integrity and professional honesty in accordance with accounting professional conduct rules.
5. Enhancing the scientific research capabilities of both faculty and students to address real-world financial problems.
6. Building bridges of cooperation with professional syndicates (Union of Accountants and Auditors) and financial institutions.

#### Other External Influences .5

None.

#### Program Structure .6

Note	Percentage	Credit Hours	Number of Courses المقررات	Program Structure
	%12.5			<b>Institution</b>
	%34.16			<b>College</b>
	%53.33			<b>Department</b>
				<b>Summer Training</b>

#### 7. Expected Learning Outcomes (Knowledge)

##### Knowledge

Program accreditation is a vital part of ensuring the quality of academic programs, aiming to evaluate the program's commitment to national and international standards. This process ensures the program offers integrated educational content that meets student needs and labor market requirements. Accreditation involves a comprehensive review of program objectives, structure, learning outcomes, teaching strategies, and available resources. It focuses on

sustainable mechanisms for continuous improvement to enhance competitiveness and academic reputation.

### Skills and Values .8

❖ **Skills:**

- ❖ **Preparing Elite Graduates:** Training students to make efficient administrative and economic decisions to meet community needs.
- ❖ **Strategic Planning:** Developing the ability to formulate effective strategies and integrated plans.
- ❖ **Financial Analysis:** Enabling students to acquire skills for continuous financial data analysis to understand financial tools accurately.
- ❖ **Critical Thinking and Knowledge Integration:** Achieving intellectual harmony between various administrative sciences and enhancing social/national cohesion.

#### Values:

1. **Leadership:** Precedence in proposing innovative administrative solutions.
2. **Justice:** Equal treatment of human resources and students.
3. **Teamwork:** Promoting collective cooperation to achieve organizational goals

### Learning and Teaching Strategies .9

Theoretical lectures, practical laboratories, scientific seminars, and training courses.

### Assessment Methods .10

Daily exams, midterms/term exams, daily attendance, reports, and annual evaluation.

### Professional Development .11

Guidance for New Faculty Members:

- Organizing specialized training courses on "Student-Centered Learning" techniques.
- Supporting faculty members in publishing in international databases (Scopus / Clarivate).
- Activating "Experience Exchange" programs with government institutions and companies.
- Training administrative staff on electronic platforms and quality management systems.

### **Program Development Plan:**

- **Phase 1 (Curriculum):** Annual updates of 10-20% to keep pace with scientific changes and ensure ECTS alignment.
- **Phase 2 (Technical):** Equipping "Smart Board" rooms and advanced computer labs with modern specialized software.
- **Phase 3 (Partnership):** Signing MOUs with state departments and the private sector for summer training opportunities.
- **Phase 4 (Quality):** Seeking program accreditation from the Iraqi National Accreditation Council and later international accreditation (e.g., AACSB).

### **Admission Criteria .12**

Graduates of the 6th Secondary Grade (Scientific: Biology and Applied branches). -

### **Key Information Sources about the Program .13**

Official website of the College and the University.

### **Evaluation Methods (Additional) .14**

- Quizzes and term exams.
- Solving complex accounting exercises and problems in the lab.
- Evaluating field reports from visits to accounting offices and companies.
- Applied exams using Excel and ready-made accounting software.



Three	1	AC2101	Fundamentals of INTERMEDIATE ACCOUNTING	اساسيات المحاسبة المتوسطة	Arabic	2				2	3	63	87	150	6.00	C	
	2	AC2102	Fundamentals of GOVERNMENTAL ACCOUNTING	اساسيات المحاسبة الحكومية	Arabic	2				2	3	63	87	150	6.00	C	
	3	AC2103	FUNDAMENTALS ACCOUNTING IN ENGLISH	اساسيات المحاسبة بالانكليزي	Arabic	2				1	3	48	52	100	4.00	C	
	4	AC2104	public finances	المالية العامة	Arabic	3					3	48	27	75	3.00	B	
	5	AC2105	PRINCIPLES OPERATION RESEARCH & APPLICATION QSB	مبادئ بحوث عمليات وتطبيقات QSB	English	2		1			3	48	102	150	6.00	B	
	6	UNI-216	Arabic Language	اللغة العربية	Arabic	2					3	33	17	50	2.00	S	
	7	UNI-217	Fundamentals of Computer Science	اساسيات علم الحاسوب	Arabic	1		2			3	48	27	75	3.00	S	
					Total	14	0	3	0	5	0	21	351	399	750	30.00	

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)						Exam hr/sem	SSWL nr/sem	USSWL nr/sem	SWL nr/sem	ECTS	Module Type
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)						
Four	1	AC2201	INTERMEDIATE ACCOUNTING	المحاسبة المتوسطة	Arabic	2				2		3	63	112	175	7.00	C
	2	AC2202	GOVERNMENTAL ACCOUNTING	المحاسبة الحكومية	Arabic	2				2		3	63	87	150	6.00	C
	3	AC2203	ACCOUNTING IN ENGLISH	المحاسبة بالانكليزي	English	2				1		3	48	77	125	5.00	C
	4	AC2204	MARKETING & E-TRADE	التسويق والتجارة الالكترونية	Arabic	2						3	33	42	75	3.00	B
	5	AC2205	ACCOUNTING FOR NONPROFIT ORGANIZATION	محاسبة الوحدات غير الربحية	Arabic	2				2		3	63	62	125	5.00	C
	6	UNI-226	Crimes of Baath party	جرائم حزب البعث	Arabic	2						3	33	17	50	2.00	S
	7	UNI-227	English language	اللغة الانكليزية	English	2						3	33	17	50	2.00	S
					Total	14	0	0	0	7	0	21	336	414	750	30.00	
					Total	28	0	3	0	12	0	42	687	813	1500	60	

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)						Exam hr/sem	SSWL nr/sem	USSWL nr/sem	SWL nr/sem	ECTS	Module Type
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)						
Five	1	AC3101	CORPORATE ACCOUNTING	محاسبة الشركات	Arabic	2				2		3	63	87	150	6.00	C
	2	AC3102	FUNDAMENTALS OF COST ACCOUNTING	اساسيات المحاسبة للتكاليف	Arabic	2				2		3	63	87	150	6.00	C
	3	AC3103	FUNDAMENTALS of UNIFORM ACCOUNTING SYSTEM ACCOUNTING to IFRS	اساسيات النظام المحاسبي الموحد وفق معيار الإبلاغ المالي	Arabic	2				1		3	48	102	150	6.00	C
	4	AC3104	TAX ACCOUNTING	المحاسبة الضريبية	Arabic	2				1		3	48	52	100	4.00	C
	5	AC3105	ACCOUNTING FOR FINANCIAL ENTERPRISES	محاسبة منشآت مالية	Arabic	2				1		3	48	77	125	5.00	C
	6	AC3106	METHODOLOGY & ETHICS of SCIENTIFIC RESEARCH	مناهج واخلاقيات البحث العلمي	Arabic	2						3	33	42	75	3.00	
	7	AC3107	COMPUTER ACCOUNTING APPLICATIONS	تطبيقات محاسبية بالحاسوب	Arabic	1		2				3	48	52	100	4.00	B
					Total	13	0	2	0	7	0	21	303	499	750	30.00	

Semester	No.	Module Code	Module Name in English	اسم المادة الدراسية	Language	SSWL (hr/w)						Exam hr/sem	SSWL nr/sem	USSWL nr/sem	SWL nr/sem	ECTS	Module Type
						CL (hr/w)	Lect (hr/w)	Lab (hr/w)	Pr (hr/w)	Tut (hr/w)	Semn (hr/w)						
Six	1	AC3201	ADVANCED FINANCIAL ACCOUNTING	محاسبة مالية متقدمة	Arabic	2				2		3	63	87	150	6.00	C
	2	AC3202	NATURAL RESOURCES ACCOUNTING	محاسبة مصادر طبيعية	Arabic	2				1		3	48	52	100	4.00	C
	3	AC3203	The Unified Accounting System According to IFRS	النظام المحاسبي الموحد وفق معيار الإبلاغ المالي	Arabic	2				2		3	63	87	150	6.00	C
	4	AC3204	COST ACCOUNTING	محاسبة التكاليف	Arabic	2				2		3	63	87	150	6.00	C
	5	AC3205	AUDITING & CONTROL	التفتيش والرقابة	Arabic	2				1		3	48	52	100	4.00	C
	6	AC3206	STATISTICAL METHOS & APPLICATIONS SPSS	أساليب إحصائية وتطبيقات SPSS	Arabic	2		1				3	48	52	100	4.00	B
					Total	12	0	1	0	8	0	18	333	417	750	30.00	
					Total	25	0	3	0	15	0	39	636	916	1500	60	

# STAGE 1 / SEM 1

## Module Description Form

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principles of Financial Accounting</b>		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC2101</b>		
ECTS Credits	6		
SWL (hr/sem)	<b>150</b>		
Module Level	1	Semester of Delivery	
Administering Department		College	College of Admin & Economics
Module Leader	Dhai Majide	e-mail	
Module Leader's Acad. Title	Assist Lecture	Module Leader's Qualification	Master
Module Tutor	Dhai Majide	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

## Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Aims</b> أهداف المادة الدراسية</p>	<ul style="list-style-type: none"><li>• Requests basic knowledge in finance.</li><li>• Focus on practical application in all aspects of the teaching and learning processes.</li><li>• Providing students with the ability to understand the diversity of the business environment and interact with it.</li><li>• Developing students' skills ,competencies ,and professional ethics to give them chances of success in their future jobs at the local level.</li><li>• • Qualifying students to obtain the required and accurate professional certificates</li></ul>
<p><b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"><li>1. The student understands and appreciates the concept of accounting and its importance at the economic unit level.</li><li>2. The student gains knowledge of the branches of accounting and each branch's specialization.</li><li>3. The student learns concepts and methods of recording and measurement.</li><li>4. The student understands accounting principles and their applications, including recording, analyzing, and communicating accounting information.</li><li>5. The student understands the process of preparing financial statements.</li><li>6. The student learns the benefits and purposes of financial accounting.</li><li>7. The student is introduced to types of accounting records and documents.</li><li>8. The student learns how to prepare closing accounts and derive results from them.</li><li>9. The student understands and uses accounting information systems and their role in business organizations.</li></ol>
<p><b>Indicative Contents</b> المحتويات الإرشادية</p>	<ul style="list-style-type: none"><li>• Requests basic knowledge in finance.</li><li>• Focus on practical application in all aspects of the teaching and learning processes.</li><li>• Providing students with the ability to understand the diversity of the business environment and interact with it.</li><li>• Developing students' skills ,competencies ,and professional ethics to give them chances of success in their future jobs at the local level.</li><li>• Qualifying students to obtain the required and accurate professional certificates</li></ul>

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ol style="list-style-type: none"> <li>1. Class lectures</li> <li>2. Electronic lectures</li> <li>3. Modern technological means and accounting programs that help students understand the subject and create knowledge</li> </ol>
-------------------	---

## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

## Module Evaluation

### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5, 10	LO # 2,4
	<b>Assignments</b>	2	10% (10)	2, 12	LO # 1,3,5
	<b>Projects / Lab.</b>	1	10%(10)	cont	
	<b>Report</b>	1	10% (10)	10	LO # 8,9
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	8	LO # 3,5,9
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
<b>Week 1</b>	Introduction to Accounting and the Business Environment (Companies)
<b>Week 2</b>	Basic functions of accounting and users of accounting information
<b>Week 3</b>	Types of companies according to the nature of ownership and the nature of activity
<b>Week 4</b>	Single entry
<b>Week 5</b>	Accounting operations - the accounting equation
<b>Week 6</b>	Double entry - accounting documents and records
<b>Week 7</b>	Accounting cycle - Analysis of financial transactions - Recording - Posting - Balancing - Trial balance
<b>Week 8</b>	Accounting cycle - Analysis of financial transactions - Recording - Posting - Balancing - Trial balance
<b>Week 9</b>	Accounting for the formation of companies - Advancement of capital, its increase and decrease
<b>Week 10</b>	Personal withdrawals, loans and their interest
<b>Week 11</b>	Revenue and capital expenses
<b>Week 12</b>	Accounting for goods (purchases, returns and allowances)
<b>Week 13</b>	Accounting for goods (sales, returns and allowances)
<b>Week 14</b>	Accounting treatments for types of discounts
<b>Week 15</b>	semester exam

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	<ul style="list-style-type: none"><li>• <b>Principles of Financial Accounting (2009)</b> – Dr. Nizar Falih Al-Baldawi and Dr. Radwan Helwa Hanan</li><li>• <b>Fundamentals of Accounting Knowledge (2007)</b> – Prof. Dr. Talal Al-Jajawi, Dr. Rayan Naoum, et al.</li></ul>	No
Recommended Texts	<ul style="list-style-type: none"><li>• <b>Financial Accounting (2014)</b> – Dr. Diaa Abdul Hussein Al-Qamousi and Adnan Abdul Hamid</li><li>• <b>Principles of Financial Accounting (2018)</b> – Prof. Dr. Safaa Ahmed Al-Ani and Lecturer Hakim Al-Saadi</li></ul>	No
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 – 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 – 89	Above average with some errors
	<b>C</b> – Good	جيد	70 – 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 – 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

## Module Description Form

Module Information			
معلومات المادة الدراسية			
Module Title	English Language		Module Delivery
Module Type	S		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر
Module Code	UNI-101		
ECTS Credits	2		
SWL (hr/sem)	30		
Module Level	1	Semester of Delivery	
Administering Department	Type Dept. Code	College	Type College Code
Module Leader	A.L. Hwraa Abbas		e-mail
Module Leader's Acad. Title	Assist Lecture	Module Leader's Qualification	Master
Module Tutor	A.L. Hwraa Abbas		e-mail
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	20/10/2025	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Objectives</b> أهداف المادة الدراسية	<i>To enable students to effectively communicate in English , understand spoken and written texts, and express their thoughts accurately. And develop student's proficiency in the four language skills : listening, speaking, reading and writing.</i>

<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p>Important: Write Learning Outcomes, better to be equal to the number of study weeks.</p> <ol style="list-style-type: none"> <li>1. It enables the student of English department to have more knowledge about the sound system</li> <li>2. It outlines the major characteristics of each sound and the main techniques for pronounce it correctly.</li> <li>3. Students having their experiences to practice their pronunciation through the practical classes.</li> <li>4. Enable the students to evaluate each sound</li> </ol>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>Students are exposed to the strategies and processes successful writers adopt to achieve specific purposes.</p> <p>Preparing students for academic communication and this is achieved through class discussion, readings of various contexts to enhance comprehension, instruction, persuasion, investigation, explanation, problem-solution and evaluation</p>

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>Teaching grammar is an essential aspect of your role as a language teacher. Your students rely on you to provide them with the tools necessary to engage in conversations with others, and grammatical structures make up much of the linguistic toolbox. But teaching English grammar can seem like a daunting task, perhaps even a little dry, especially when you've been doing it for years. Maybe it's time to breathe a bit of new life into your lessons with these strategies for teaching grammar to English language learners</p>

<p><b>Student Workload (SWL)</b></p> <p>الحمل الدراسي للطالب محسوب لـ 15 أسبوعا</p>			
<p><b>Structured SWL (h/sem)</b></p> <p>الحمل الدراسي المنتظم للطالب خلال الفصل</p>	<p>30</p>	<p><b>Structured SWL (h/w)</b></p> <p>الحمل الدراسي المنتظم للطالب أسبوعيا</p>	<p>2</p>
<p><b>Unstructured SWL (h/sem)</b></p> <p>الحمل الدراسي غير المنتظم للطالب خلال الفصل</p>	<p>30</p>	<p><b>Unstructured SWL (h/w)</b></p> <p>الحمل الدراسي غير المنتظم للطالب أسبوعيا</p>	<p>2</p>
<p><b>Total SWL (h/sem)</b></p> <p>الحمل الدراسي الكلي للطالب خلال الفصل</p>	<p><b>60</b></p>		

		Time/Number عدد المتطلب :	(Marks) الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
Formative assessment	Quizzes	2	10%(10)	3,7	LO: 1-3
	Assignments	1	10%(10)	6	LO :4-6
	Projects / Lab.	1	10%(10)	8	LO : 7-11
	Report	1	10%(10)	9	LO :5-12
Summative assessment	Midterm Exam	2hr	(10)	12	LO :1-12
	Final Exam	3hr	(50)	16	All
Total assessment			(100) Marks		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	<ul style="list-style-type: none"> <li>verb to be</li> <li>Grammar Spot .</li> <li>Introduction .</li> </ul>
Week 2	<ul style="list-style-type: none"> <li>Everyday English</li> <li>Greeting</li> <li>What's this in English ?</li> <li>Match pick-res with words .</li> <li>Grammar spot</li> </ul>
Week 3	<ul style="list-style-type: none"> <li>Examination</li> </ul>
Week 4	<ul style="list-style-type: none"> <li>Vocabulary and Speaking</li> <li>Write the word about pictures .</li> <li>Grammar spot</li> <li>Numbers for one to ten .</li> <li>- Pronunciation , s , iz , z</li> </ul>
Week 5	<ul style="list-style-type: none"> <li>Countries</li> <li>Grammar Spot – Abbreviation</li> <li>Question : Where's + فاعل from and the fills the blanks</li> </ul>

	<ul style="list-style-type: none"> <li>• Grammar spot complete the question</li> </ul>
<b>Week 6</b>	<ul style="list-style-type: none"> <li>• Reading and speaking .</li> <li>• Complete the sentence .</li> <li>• Grammar spot , is or are</li> <li>• Reading paragraph .</li> <li>• Reading English</li> <li>• Numbers from eleven to thirty .</li> </ul>
<b>Week 7</b>	<ul style="list-style-type: none"> <li>• Lesson 3 : All about you</li> <li>• Match the jobs and the pictures</li> <li>• Negation – He isn't</li> <li>○ She isn't</li> <li>• Grammar spot</li> <li>• - Abbreviation</li> </ul>
<b>Week 8</b>	<ul style="list-style-type: none"> <li>• Questions and answers .</li> <li>• E mail .</li> <li>• Complete the questions and answers</li> <li>• - Grammar spot</li> </ul>
<b>Week 9</b>	<ul style="list-style-type: none"> <li>• Grammar spot</li> <li>• Negation</li> <li>• Short answer</li> <li>• Tick the correct sentence .</li> <li>• Reading magazine . ( Metro 5 )</li> <li>• Every English : Social Expression</li> </ul>
<b>Week 10</b>	<ul style="list-style-type: none"> <li>• Examination</li> </ul>
<b>Week 11</b>	<ul style="list-style-type: none"> <li>• Lesson Four ( Family and friend )</li> <li>• Possessive's</li> <li>• The family</li> <li>• Has or have</li> <li>• Alphabet</li> <li>• Grammar spot</li> <li>• Abbreviation</li> </ul>
<b>Week 12</b>	<ul style="list-style-type: none"> <li>• American family</li> <li>• Haw with Abbreviation</li> <li>• has</li> <li>• paragraph – paddy and his family</li> <li>• complete with has or have</li> <li>• Match questions with answers .</li> <li>• Tick the correct sentence</li> <li>• Paragraph ( My friend Antonia )</li> <li>• Everyday English .</li> </ul>

	<ul style="list-style-type: none"> <li>• Alphabet .</li> <li>• Put the letter in corrects order .</li> </ul>
<b>Week 13</b>	<ul style="list-style-type: none"> <li>• Lesson 5 , sports / Food / Drinks</li> <li>• Present simple</li> <li>• Grammar spot ( positive and Negative )</li> </ul>
<b>Week 14</b>	<ul style="list-style-type: none"> <li>• Reading and speaking</li> <li>• Grammar spot ( definite or indefinite article )</li> <li>• ( a, an , the )</li> <li>• Vocabulary</li> <li>• Match the verb in A with B</li> <li>• Talking about you</li> <li>• Tick the correct sentence .</li> <li>• Vocabulary and pronunciation .</li> <li>• Language an Nationality .</li> <li>• Match the countries and languages</li> <li>• Listening and speaking .</li> <li>• At party</li> <li>• Everyday English</li> <li>• How much is it ?</li> </ul>
<b>Week 15</b>	<ul style="list-style-type: none"> <li>• Examination</li> </ul>

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	New Heading Beginner Student's Book By John and Lizoars	yes
Recommended Texts		
Websites		Yes

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note:

# Module Description Form

Module Information			
معلومات المادة الدراسية			
Module Title	<b>General mathematics</b>		Module Delivery
Module Type	<b>Core</b>		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC1103</b>		
ECTS Credits	<b>6</b>		
SWL (hr/sem)	<b>150</b>		
Module Level	<b>UGI 1</b>	Semester of Delivery	
Administering Department	Type.dept. code	College	
A		e-mail	
Module Leader's Acad. Title	Assist Lecture	Module Leader's Qualification	Master
Module Tutor	M.M Ahmed Ali	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	20/10/2025	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Aims</b> أهداف المادة الدراسية	The aim of this course is to introduce the students to main topics of mathematics. The course will cover prerequisites of mathematics, limits, continuity, and differentiation (methods and applications), matrices, operations on matrices, and solution of system of equations by matrix. At the end of the course, students will have a board knowledge of the basic concepts, techniques and applications of Differentiation and matrices. This will be achieved through theoretical lectures, tutorials and homework.

<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p><b>Important: Write at least 5 learning outcomes, better to be equal to the number of study weeks.</b></p> <p><b>CLO-1: Recognise fundamentals of math and the emphasis on functions and graphs</b></p> <p><b>CLO-2: Understanding various limit problems both algebraically and graphically and using it by checking the continuity of various types of functions.</b></p> <p><b>CLO-3: Finding the derivative of various of functions using the differentiation rules.</b></p> <p><b>CLO-4: Applying differentiation to find linear approximation and optimization problems.</b></p> <p><b>CLO-5: Solve matrices and operations on matrices and using matrices in solving linear equations.</b></p>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p><b><u>Part A- prerequisites for calculus</u></b></p> <p>Coordinates and graphs in plane, slope and equations for Lines , functions and their graphs, shifts, circles and parabols, Aareview of trigonometric functions (17 hrs).</p> <p><b><u>Part B- Limits and Continuity</u></b></p> <p>Limits, the Sandwich theorem and <math>(\sin x)/\theta</math> , limits involving infinity, continuous functions. (10 hrs)</p> <p><b><u>Part C-Derivatives</u></b></p> <p>Slope, tangent lines, and derivatives, differentiation rules, velocity, speed and other rate of change, derivatives of trigonometric function, the chain rule, implicit differentiation and fractional powers, linear approximation and differentials (17 hrs.)</p> <p><b><u>Part D- Applications of Derivatives</u></b></p> <p>Related rates of change, maximal and minimal and the mean value theorem, curve sketching with first derivative , second derivative, graphing rational functions- asymptotes and dominant terms, optimization (18 hrs.)</p> <p><b><u>Part E- Matrices</u></b></p> <p>Operation on matrices, equal matrices, addition and subtraction of matrices, multiplication by scalar , multiplication of matrices, transpose of matrices, adjoin of a square matrix, determinants, properties of determinants, singular matrix, solution of system of equations by marrix inversion, Gramer`s rule to solve the system of equations, Gaussian elimination. (18 hrs.)</p>

<p align="center"><b>Learning and Teaching Strategies</b></p> <p align="center">استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>Expanding students` perceptions of mathematics, familiarity with basic mathematical concepts and principles , and the ability to distinguish between different mathematical concepts. This course has several components that include studying lectures, tutorial, discussion, homework, and e-learning platforms. The course will be taught in Arabic, and all compulsory assignments have to be submitted within the deadlines to be admitted to the exam.</p>

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	1	10% (10)	8	CLO-1 , CLO-2, CLO-3,CLO-4,CLO-5
	<b>Assignments</b>	1	10% (10)	6	CLO-1, CLO-2
	<b>Projects / Lab.</b>	1	10% (10)	continuous	
	<b>Report</b>	1	10% (10)	10	CLO-1, CLO-2, CLO-3
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	9	CLO-1, CLO-2, CLO-3
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
<b>Week 1</b>	Function, function definition, importance of graphic representation of function in accounting sciences, domain and corresponding domain
<b>Week 2</b>	Linear and nonlinear equations and logarithmic functions
<b>Week 3</b>	limits, definition of limit, limits for different functions
<b>Week 4</b>	Properties of limits with applied examples
<b>Week 5</b>	L'Hopital's rule with applied examples
<b>Week 6</b>	Calculus, definition of Calculus using the derivative according to the definition
<b>Week 7</b>	Calculus rule

<b>Week 8</b>	importance of Calculus in representing the slope of financial and economic curves for production functions and calculating interest
<b>Week 9</b>	Integration, concept of integration, indefinite integration, applied examples
<b>Week 10</b>	Definite integration and its properties and financial and economic applications
<b>Week 11</b>	Matrixes, definition of matrix, types of matrices
<b>Week 12</b>	Algebraic operations on matrices
<b>Week 13</b>	Multiplying matrices, inverse of matrix
<b>Week 14</b>	Using matrices to solve linear equations
<b>Week 15</b>	Accounting examples and applications
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	

## Learning and Teaching Resources

### مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	1-Calculus with application—Liah 2- Principles of Mathematics for Business and Economics Students – Prof. Dr. Dhafer Hussein Rashid	
<b>Recommended Texts</b>	Iraqi academic journals specialized in administrative sciences issued by colleges of administration and economics in Iraq	
<b>Websites</b>		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group (50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> – Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# Module Description Form

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principles of Business Administration</b>		Module Delivery
Module Type	Baisc		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC1102</b>		
ECTS Credits	6		
SWL (hr/sem)	<b>150</b>		
Module Level	UG1	Semester of Delivery	
Administering Department		College	
Module Leader	M.M Dhai Majed Abd	e-mail	
Module Leader's Acad. Title	lecture	Module Leader's Qualification	master
Module Tutor	M.M Dhai Majed Abd	e-mail	
Peer Reviewer Name	Name	e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Objectives</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• Providing the student with basic knowledge of administrative concepts.</li> <li>• Equipping the student with functional skills post-graduation that contribute to performance improvement and future preparation.</li> <li>• Enabling the student to capitalize on opportunities in the labor market.</li> </ul>
<b>Module Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Basic theoretical knowledge of the subject.</li> <li>2. The ability for critical thinking and acquiring problem-solving skills.</li> </ol>

مخرجات التعلم للمادة الدراسية	<ol style="list-style-type: none"> <li>3. Acquiring decision-making skills in business and management, and developing communication and teamwork skills.</li> <li>4. The ability to research and analyze business and administrative information, and for the student to be able to comprehend the concept of management and the manager, as well as the manager's most important roles and responsibilities.</li> <li>5. The student should be able to understand planning and planning processes.</li> <li>6. The student should be able to apply the principles of successful change.</li> <li>7. The student should be able to understand organizational goals.</li> <li>8. The student should be able to understand the administrative control process.</li> <li>9. The student should be able to understand control within its strategic framework.</li> <li>10. The student should be able to understand Human Resources Management and Financial Management.</li> </ol>
<b>Indicative Contents</b> المحتويات الإرشادية	<p><b>Administrative Terms:</b></p> <p>The term "Organization" is used to refer to companies, institutions, and government departments, whether they are in the private or public sector, or are voluntary organizations.</p> <p><b>Total hrs = 105 = SSWL - (Exam hrs) = 109 - 4 = 105 hr (Time table hrs x 15 weeks)</b></p>

<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<ul style="list-style-type: none"> <li>• Student groups, workshops, reports, assignments, and the use of visual aids and projectors for topics.</li> <li>• Lecture-based learning through comprehensive explanation of theoretical management concepts.</li> <li>• Using cooperative learning through group brainstorming techniques to solve management problems.</li> <li>• Classroom discussions by encouraging open dialogue or participatory learning.</li> <li>• Stimulating critical thinking and continuous assessment through feedback on student participation and activities.</li> </ul>

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ 15 أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>75</b>		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	<b>Assignments</b>	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	<b>Projects / Lab.</b>	1	10% (10)	Continuous	All
	<b>Report</b>	1	10% (10)	13	LO #5, #8 and #10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	10% (10)	7	LO #1 - #7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Definition of management and its most important modern aspects, the management journey, and the different management schools (classical, behavioral, etc.)
Week 2	Management functions (planning, organizing, leading, controlling) and skills of an effective manager
Week 3	Planning, its importance in management and its types (strategic, tactical, operational)
Week 4	The planning process (setting goals, analyzing the environment, developing alternatives, selecting and implementing) and its techniques (SWOT analysis)
Week 5	Organization: The concept of organizational structure and types of organizational structures (linear, functional, matrix)
Week 6	Design of jobs, authorities, responsibilities, and the importance of delegation and authorization.
Week 7	Leadership: The concept of leadership, the difference between it and management, and the characteristics of an effective leader
Week 8	Different leadership styles (democratic, authoritarian, participatory) and the importance of motivation in leadership
Week 9	Mid-term exam
Week 10	Control: The concept of control and its importance, types of control (previous, current, subsequent)
Week 11	The control process (setting standards, measuring, comparing, correcting) and management information systems and their role in control
Week 12	Decision Making: Decision Making Process and Types of Decisions (Programmed, Non-Programmed)
Week 13	Decision-making techniques, risks and uncertainty in decision-making
Week 14	The concept of organizational culture, the importance of organizational culture in organizational performance, and the elements of organizational culture.
Week 15	Modern management trends (total quality management, process reengineering, knowledge management). The impact of technology on management. Challenges facing managers in the 21st century.
Week 16	Preparatory week before the final Exam

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Principles of Management with a Focus on Business Administration, Khalil Mohammed Al-Shammaa, 2016.	Yes
Recommended Texts	Business Administration, Dr. Saad Ali Al-Anzi, Al-Yazouri Publishing House, 2020.	No
Websites		

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

### Note:

Decimal marks of 0.5 or higher will be rounded up to the next whole number, while marks below 0.5 will be rounded down (for example, a mark of 54.5 will be rounded to 55, while 54.4 will be rounded to 54). The university follows a zero-tolerance policy regarding "near-pass failures"; therefore, the only adjustment to the marks awarded by the original examiners will be the automatic rounding described above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

### قسم المحاسبة

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principles of Economics</b>		Module Delivery
Module Type	C		<input checked="" type="checkbox"/> Theory Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC1104</b>		
ECTS Credits	3		
SWL (hr/sem)	<b>45</b>		
Module Level	UGI 1	Semester of Delivery	
Administering Department		College	
Module Leader	Ali Abd Alridha		e-mail
Module Leader's Acad. Title	Assist LECTURE	Module Leader's Qualification	master
Module Tutor	Ali Abd Alridha		e-mail
Peer Reviewer Name	Name	e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Aims</b> أهداف المادة الدراسية	This course aims to introduce the students to the main topics of economics. The course will cover prerequisites of economics, demand theory, marginal utility theory (classic theory) and indifference theory (modern theory), supply theory, production theory, and factors of production, costs, and revenue, markets. At the end of the course, students will have a broad knowledge of the basic concepts, microeconomics, and consumer balance. This will be achieved through theoretical lectures, tutorials, presentations, and homework.
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	Important: Write at least 5 learning outcomes, preferably equal to the number of study weeks. CLO-1: Understand the basics of economics and focus on the definition of economics, microeconomics, macroeconomics, the relationship of economics to other sciences, methods of economic analysis, and economic systems. CLO-2: Understand the meaning of demand, factors affecting demand, elasticity of demand, factors affecting elasticity of demand, and shifting of the demand curve. CLO-3: Identify the theories explaining consumer behavior through utility theory and indifference curve theory. CLO-4: Determine the equilibrium level in the market through the interaction of supply and demand. CLO-5: Understand the theory of production by knowing the production function and the law of diminishing returns.
<b>Indicative Contents</b> المحتويات الإرشادية	Part A - Basic requirements for the emergence of economics The emergence of economics, the definition of economics, the relationship of economics to other sciences, the methodology of economics, methods of economic analysis, economic systems, and the economic problem (17 hours). Part B - Demand Theory The meaning of demand, factors affecting demand, elasticities of demand, factors affecting demand, and shifting the demand curve (25 hours) Part C - Theories explaining consumer behavior Utility theory, which includes total utility, marginal utility, consumer equilibrium, consumer surplus, and indifference curve theory, which includes the meaning of the indifference curve, indifference curve map, properties of indifference curves, and the price line (40 hours) Part D - Supply Theory The concept of supply, the law of supply, the supply schedule, the supply curve, factors affecting supply, elasticity of supply, and factors affecting elasticity of supply (20 hours) Part E - Determining the equilibrium level in the market The interaction of supply and demand determines the equilibrium level, shifts in the supply and demand curve, and their reflections on the price and equilibrium quantity. (35 hours)

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

<b>Strategies</b>	Expanding students' perceptions of economics, familiarity with basic economic concepts and principles, and the ability to distinguish between different economic concepts. This course has several components that include studying lectures, tutorials, discussions, homework, presentations, and e-learning platforms. The course will be taught in Arabic, and all compulsory assignments have to be submitted within the deadlines to be admitted to the exam.
-------------------	--

## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

## Module Evaluation

### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5, 10	LO #1, 2, 10 and 11
	<b>Assignments</b>	2	10% (10)	2, 12	LO # 3, 4, 6 and 7
	<b>Projects / Lab.</b>				
	<b>Report</b>	1	10% (10)	13	LO # 5, 8 and 10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	20% (20)	7	LO # 1-7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	The Concept of Economics and General Economic Concepts
Week 2	The Economic Problem: Nature and Characteristics. Addressing the Economic Problem in different Economic Systems.
Week 3	Demand Theory: Concept of Demand, Demand Schedule and Curve, Law of Demand and its Exceptions. Determinants of Demand (Changes in Demand Volume).
Week 4	Elasticity of Demand: Definition, Types, Measurement Methods, Importance of Studying Demand Elasticity, and its Applications.
Week 5	(Consumer Behavior Theories) The Classical Approach (Utility Theory).
Week 6	Concept of Utility and Theoretical Assumptions, Types of Utility, and the Law of Diminishing Marginal Utility. The Contemporary Theory (Indifference Curves): Indifference Curves, Indifference Map, and Characteristics of Indifference Curves.
Week 7	Supply Theory: Concept of Supply, Supply Schedule and Curve, Law of Supply and its Exceptions, Determinants of Supply, Measurement Methods, Determinants of Supply Elasticity, Equilibrium Price, and the Impact of Variables on Demand, Supply, and Equilibrium Quantity.
Week 8	Production Theory: Concept of Production, Factors of Production, Production Function, Types of Production Functions, Concepts of Total Product, Average Product, and Marginal Product, the Law of Diminishing Returns, Production Characteristics, and the Economic Stage.
Week 9	Costs and Revenues: Production Costs, Concept of Costs, Types of Costs, Cost Curves, Cost Rates and Curves in the Short Run, Concept of Revenues and Revenue Curves, the Relationship Between Costs and Revenues, and Achieving Equilibrium in Economic Units.
Week 10	Prices and Equilibrium: Concept of the Market, Types of Markets, Market Functions, and Firm Equilibrium in a Monopoly Market.
Week 11	Distribution Theory: Wages: Definition and Types, Wage Determination. Concepts and Interpretations of Interest Rate Theories. Profit: Concept, Quantity, Types, and Theories Explaining Profit.
Week 12	National Income: Concept and Importance of National Income, Concept of Gross Domestic Product (GDP) and Calculation Methods, Circular Flow of Income and National Product and the Factors Affecting Them, Contemporary Theory of Income and Employment, Classical Theory of Income, Employment and Equilibrium, and Keynesian Theory of Income, Employment and Equilibrium.
Week 13	Money and Banking: Concept, Types, and Functions of Money. Monetary Policy: Concept and Tools. Banks: Types and Basic Functions (Commercial, Credit, and Specialized Banks). Central Banks and Their Functions. Fiscal Policy: Concept and Tools.
Week 14	International and Domestic Trade: Concept and Importance of International and Domestic Trade, Theories of International Trade, Balance of Payments, and Trade Policy and its Tools.
Week 15	Monetary Inflation: Concept, Types, and Explanatory Theories of Inflation, Effects of Inflation, and Methods of Mitigation.
Week 16	<b>Preparatory week before the final Exam</b>

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts		
Recommended Texts		
Websites		

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX - Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F - Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# STAGE 1 / SEM 2

## MODULE DESCRIPTION FORM

### نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Fundamentals of Computer Science</b>		Module Delivery
Module Type	S		<input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Seminar <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Lecture
Module Code	UNI-103		
ECTS Credits	3		
SWL (hr/sem)	45		
Module Level	1	Semester of Delivery	
Administering Department		College	
Module Leader	Alaa kamel	e-mail	
Module Leader's Acad. Title	Assistant Lecture	Module Leader's Qualification	Master
Module Tutor	Alaa kamel	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	2026/2/1	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Aims</b> أهداف المادة الدراسية	<ol style="list-style-type: none"><li>1. Understand and state the importance of computer literacy.</li><li>2. To develop the concepts of software design and the techniques of computer programming</li><li>3. Identify and explain what computers are and how they work, including the computer hardware components and their specifications and types.</li><li>4. understand the significance of computer-based information system in Educational Administration.</li></ol>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ol style="list-style-type: none"><li>1. To train for the use of personal computer in the world of business.</li><li>2. proficiency in electronic business management.</li><li>3. gain the desired skills required in electronic business management.</li><li>4. Understand the personal attributes valued by employers</li><li>5. Understand the principles of effective communication</li><li>6. Be able to use IT to communicate effectively</li><li>7. Be able to address personal development needs.</li></ol>
<b>Indicative Contents</b> المحتويات الإرشادية	<ol style="list-style-type: none"><li>1. In this course you will be exposed to the introductory aspect of computers and its application in administration and business.</li><li>2. the use of Microsoft Word in administrative management</li></ol>

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ol style="list-style-type: none"><li>1. Information about subject syllabus and rules of assessment.</li><li>2. Lessons by provides study materials in form of texts, pictures, presentations, animations and interactive teaching.</li><li>3. The last part is dedicated to the final exam through assessment and tests.</li></ol>
-------------------	---

## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	1	10% (10)	10	LO #1, 2, 10 and 11
	Assignments	1	10% (10)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO # 1-7
	Final Exam	2hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	Introduction to the development of computers and their generations
Week 2	Windows, Windows features, desktop components
Week 3	Windows main menus, folders and files
Week 4	Control Panel and main settings
Week 5	Internet basics, a historical overview of the Internet and global networks, uses of the Internet and global networks
Week 6	Web browsers, types of networks, wireless Internet features and Internet Explorer
Week 7	E-mail, email features, how to create and control e-mail
Week 8	Microsoft Office, an overview of the most important Microsoft Office programs and the special uses of each program
Week 9	Word program, opening Word program, explaining the main menus in Word program
Week 10	Creating a new document, controlling the document, controlling font types and font size

<b>Week 11</b>	Saving files in Word program, controlling printing, tabbing pages in Word, page layout
<b>Week 12</b>	Excel, opening Excel program, reviewing the main menus, explaining an introduction to databases and how to create tables
<b>Week 13</b>	Mathematics, inserting ready-made functions, naming cells, sorting and filtering data,
<b>Week 14</b>	Introduction to the development of computers and their generations
<b>Week 15</b>	Windows, Windows features, desktop components
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

### Delivery Plan (Weekly Lab. Syllabus)

#### المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	operation System (windows 10), Desktop.
<b>Week 2</b>	desktop components, start and restart the computer.
<b>Week 3</b>	Taskbar.
<b>Week 4</b>	create new folder, icons, file, folder.
<b>Week 5</b>	Rename the folder, delete the folder, Recycle bin icon.
<b>Week 6</b>	Steps for Microsoft word .
<b>Week 7</b>	Toolbar Microsoft word .

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	No	Yes
<b>Recommended Texts</b>	No	No
<b>Websites</b>		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group</b> (50 - 100)	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 - 49)	<b>FX</b> - Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> - Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Accounting Readings & Corresponding		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	C1204		
ECTS Credits	3		
SWL (hr/sem)	45		
Module Level	1	Semester of Delivery	
Administering Department	Accounting	College	
Module Leader	Ali Hassan Yasyin	e-mail	
Module Leader's Acad. Title	Assistant Lecture	Module Leader's Qualification	Master
Module Tutor	Ali Hassan Yasyin	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Course objectives, learning outcomes, and guiding content	
Module Aims	<p>Course Objectives</p> <p>This course aims to provide students with a foundational understanding of accounting concepts, financial reporting, and business documentation. By the end of the course, students will be able to:</p>

	<p>1. Understand the Fundamentals of Accounting</p> <ul style="list-style-type: none"> <li>- Explain the role of accounting and the accounting information system in business operations.</li> <li>- Differentiate between financial, cost, and governmental accounting.</li> </ul> <p>2. Apply Accounting Principles and Standards</p> <ul style="list-style-type: none"> <li>- Identify key accounting principles, assumptions, and constraints.</li> <li>- Understand the importance of international accounting organizations and standards.</li> </ul> <p>3. Analyze Financial Statements</p> <ul style="list-style-type: none"> <li>- Recognize the types of financial statements and their components.</li> <li>- Interpret balance sheets and income statements for financial decision-making.</li> </ul> <p>4. Develop Auditing Awareness</p> <ul style="list-style-type: none"> <li>- Differentiate between internal and external auditing.</li> <li>- Understand the role of auditors in ensuring financial accuracy and compliance.</li> </ul> <p>5. Enhance Business Communication Skills</p> <ul style="list-style-type: none"> <li>- Develop effective business correspondence, including enquiries and circular letters.</li> <li>- Understand the qualities of professional business communication.</li> </ul> <p>6. Gain Practical Knowledge of Business Transactions</p> <ul style="list-style-type: none"> <li>- Learn about invoicing transactions and different types of invoices.</li> <li>- Understand the significance of accurate financial documentation in business operations.</li> </ul> <p>This course will equip students with the necessary knowledge and skills to comprehend basic accounting processes, financial reporting, and business communication, forming a strong foundation for further studies and professional practice.</p>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p>Upon successful completion of this course, students will be able to:</p> <p>1. Understand Fundamental Accounting Concepts.</p> <p>Explain the role of accounting and the accounting information system in business operations and differentiate between financial accounting, cost accounting, and governmental accounting.</p> <p>2. Apply Accounting Principles and Assumptions.</p>

	<p>Identify and explain key accounting principles, assumptions, and constraints and understand the structure and types of accounting records used in financial reporting.</p> <p>3. Recognize International Accounting Standards and Organizations.</p> <p>Identify major international accounting organizations and their roles in global financial reporting and compare different accounting standards and their impact on financial reporting.</p> <p>4. Analyze Financial Statements</p> <p>Understand the components of financial statements, including the balance sheet and income statement, and interpret financial statements to assess a company's financial position and performance.</p> <p>5. Understand Auditing Concepts</p> <p>Differentiate between internal and external auditing and their significance in financial accountability and explain the role of auditors in ensuring financial transparency and accuracy.</p> <p>6. Develop Business Communication Skills</p> <p>Demonstrate the ability to write clear and professional business correspondence as well as understand the key qualities of effective business letters, including enquiries and circular letters.</p> <p>7. Understand Invoicing and Business Transactions</p> <p>Identify different types of invoices and their role in business transactions and apply basic invoicing concepts in accounting practices.</p> <p>This course will equip students with foundational accounting knowledge, financial reporting skills, and business communication expertise necessary for their academic and professional growth.</p>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>This course introduces students to fundamental accounting concepts, including financial, cost, and governmental accounting. It covers essential accounting principles, assumptions, and constraints, along with various types of accounting records and international accounting organizations. Students will explore the structure and key components of financial statements, such as the balance sheet and income statement, and gain insight into internal and external auditing. Additionally, the course includes business correspondence, focusing on effective communication through enquiries, circular letters, and invoicing transactions, providing a comprehensive foundation in accounting and business documentation.</p>

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>1. Classroom lectures</p>

	2. E-lectures
	3. Modern technological means and accounting programs that help in understanding the material and creating knowledge among students

<b>Student Workload (SWL)</b>			
الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b>					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	4, 10	LO #1, 2, 10 and 11
	<b>Assignments</b>	2	20% (20)	2, 12	LO # 3, 4, 6 and 7
	<b>Projects / Lab.</b>				
	<b>Report</b>		10% (10)	10	LO # 5, 8 and 10
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	8	LO # 1-7
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b>	
المنهاج الاسبوعي النظري	
	<b>Material Covered</b>
<b>Week 1</b>	Introduction to Accounting and Accounting Information System
<b>Week 2</b>	Introduction to Financial Accounting

<b>Week 3</b>	Introduction to Cost Accounting
<b>Week 4</b>	Introduction to Governmental Accounting
<b>Week 5</b>	Accounting Principles
<b>Week 6</b>	Accounting Assumptions and Constraints and Types of Accounting Records
<b>Week 7</b>	International Accounting Organizations
<b>Week 8</b>	<b>First Exam</b>
<b>Week 9</b>	Types of Financial Statements
<b>Week 10</b>	The Main Items of the Balance Sheet and the Main Items of the Income Statement
<b>Week 11</b>	Introduction to Internal and External Auditing
<b>Week 12</b>	Business Correspondence and the Quality Required for Good Business Letters
<b>Week 13</b>	Enquiries and Circular Letters
<b>Week 14</b>	Introduction to Invoicing Transactions and Types of Invoices
<b>Week 15</b>	<b>Second Exam</b>
<b>Week 16</b>	Course Review and Final Assessment

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	<b>Material Covered</b>
<b>Week 1</b>	None
<b>Week 2</b>	None
<b>Week 3</b>	None
<b>Week 4</b>	None
<b>Week 5</b>	None
<b>Week 6</b>	None
<b>Week 7</b>	None

Learning and Teaching Resources		
مصادر التعلم والتدريس		
	Text	Available in the Library?
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Horngren, C., Harrison, W., Oliver, S., Best, P., Fraser, D., &amp; Tan, R. (2012). Financial accounting. Pearson Higher Education AU.</li> <li>• Phillips, F., Libby, R., Libby, P. A., &amp; Mackintosh, B. (2015). Fundamentals of financial accounting. McGraw-Hill Ryerson.</li> </ul>	Yes
<b>Recommended Texts</b>	<ul style="list-style-type: none"> <li>• Drury, C. M. (2013). Management and cost accounting. Springer.</li> <li>• Subramanyam, K. R. (2014). Financial statement analysis. McGraw-Hill.</li> </ul>	Yes
<b>Websites</b>		

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group (50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 – 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 – 89	Above average with some errors
	<b>C – Good</b>	جيد	70 – 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 – 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 – 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Principle of Statistics</b>		Module Delivery
Module Type	<b>B</b>		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC1202</b>		
ECTS Credits	<b>3</b>		
SWL (hr/sem)	<b>45</b>		
Module Level	1	Semester of Delivery	
Administering Department		College	
Module Leader	Ahmed Ali	e-mail	
Module Leader's Acad. Title	Assistant Lecture	Module Leader's Qualification	Master
Module Tutor	Ahmed Ali	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	20/10/2025	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Aims أهداف المادة الدراسية	The aim of this course is to introduce students to the main topics of statistics. The course will cover statistics requirements, by enabling the student to become familiar with statistical concepts and its uses, and introducing the student to the role of statistics and its relationship to other sciences, including economic sciences. The student will also acquire skills in applying the basic laws and principles of descriptive statistics. The student will also acquire the skill of recognizing the appropriate statistical method in collecting, describing, and organizing And displaying data. At the end of the course, students will have extensive knowledge of the basic concepts of statistics in terms of using appropriate statistical indicators and applying them to data and

	information. This is achieved through theoretical lectures, educational programs, and homework assignments.
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<p><b>Important: Write at least 5 learning outcomes, preferably equal to the number of weeks of study.</b></p> <p><b>CLO-1: Identifying the basics of statistics, the beginning of its emergence and stages of development, what are the means and methods of collecting data about phenomena, and the common mistakes that the researcher makes when collecting data about that phenomenon.</b></p> <p><b>CLO-2: Identify the areas of application of statistics, its relationship to other sciences, and how to define the study problem.</b></p> <p><b>CLO-3: Statistical symbols, equations, and mathematical terms.</b></p> <p><b>CLO-4: How to create a frequency distribution table and methods for displaying data</b></p> <p><b>CLO-5: Calculating some statistical indicators, including measures of central tendency.</b></p> <p><b>CLO-6: Calculating measures of dispersion</b></p> <p><b>CLO-7: Calculate hash metrics.</b></p>
<b>Indicative Contents</b> المحتويات الإرشادية	<p>Part A - Basic requirements for calculating and graphing measures of central tendency and measures of dispersion for classified and unclassified data</p> <p>Part B - Constructing a table of frequency distributions, discrete distribution, continuous distribution, methods of displaying data, tabular display, clustered frequency distribution, proportional frequency distribution, percentile frequency distribution, geometric display, rectangle graph, bar graphs, circle graph, line graph</p> <p>Part C - Calculating the values of the random variable X, Y, addition symbol, multiplication symbol</p>

<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	Expanding students` perceptions of statistics, familiarity with basic mathematical concepts and principles , and the ability to distinguish between different mathematical concepts. This course has several components that include studying lectures, tutorial, discussion, homework, and e-learning platforms. The course will be taught in English, and all compulsory assignments have to be submitted within the deadlines to be admitted to the exam.

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	1	10% (10)	8	CLO-1 , CLO-2, CLO-3, CLO-4, CLO-5
	Assignments	1	10% (10)	6	CLO-1, CLO-2
	Projects / Lab.	1	10% (10)	continuous	
	Report	1	10% (10)	10	CLO-1, CLO-2, CLO-3
Summative assessment	Midterm Exam	2 hr	10% (10)	9	CLO-1, CLO-2, CLO-3
	Final Exam	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to Statistics
Week 2	Samples, Types of Samples
Week 3	Frequency Distributions
Week 4	Collecting and Presenting Statistical Data
Week 5	Measures of Central Tendency (Arithmetic Mean and Methods of Calculating It)
Week 6	Measures of Central Tendency (Median and Mode and Methods of Calculating Them)
Week 7	Measures of Central Tendency (Harmonic Mean, Geometric Mean and Methods of Calculating Them)
Week 8	Relationship between Measures of Central Tendency
Week 9	Measures of Dispersion (Range, Median Deviation and Interquartile Deviation)
Week 10	Measures of Dispersion (Variance and Standard Deviation)
Week 11	Measures of Skewness
Week 12	( Simple Linear Regression (Pearson)
Week 13	Simple Linear Correlation with Reference to Partial and Multiple Correlation

Week 14	Rank Correlation and its Characteristics (Spearman)
Week 15	Statistical Applications
Week 16	Preparatory week before the final Exam

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Moshahadani, Mahmoud Hassan & Amir H. Hormuz, 1989, Statistics, University of Baghdad.  Introduction to Statistics – Dr. Khasha' Al-Rawi Principles of Applied Statistics – Prof. Dr. Raad Fadel	Yes
Recommended Texts		No
Websites		

### Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C – Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title اسم المقرر	<b>Financial Accounting</b>		Module Delivery
Module Type نوع المقرر	<b>Core</b>		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر
Module Code رمز المقرر	<b>AC2101</b>		
ECTS Credits عدد ساعات المقرر اليومي	<b>3</b>		
SWL (hr/sem) عدد الساعات بالفصل الدراسي	<b>45</b>		
Module Level مستوى المقرر	1	Semester of Delivery الفصل الدراسي	
Administering Department القسم الاداري	Accounting	College رمز الجامعة	
Module Leader مدير المقرر	Dhi Majid	e-mail	
Module Leader's Acad. Title اللقب العلمي لمدير المقرر	Assistant Lecturer	Module Leader's Qualification شهادة مدير المقرر	Master
Module Tutor مدرس المقرر	Dhi Majid	e-mail	
Peer Reviewer Name اسم المراجع		e-mail	

## Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	None	Semester	
---------------------	------	----------	--

Co-requisites module	None	Semester	
----------------------	------	----------	--

### Module Aims, Learning Outcomes and Indicative Contents

#### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Aims</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• Providing students with scientific and applied knowledge in various accounting fields.</li> <li>• Developing students' abilities in research and critical thinking within the workspace.</li> <li>• Familiarizing students with methods of recording, auditing, and analyzing information.</li> <li>• Equipping students with problem-solving and deduction skills.</li> </ul>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ol style="list-style-type: none"> <li>1- <b>Possessing knowledge in various fields of accounting.</b></li> <li>2- <b>Possessing teamwork skills in various fields of accounting.</b></li> <li>3- <b>Knowledge of the ethical, organizational, social, professional, and legal principles, values, and responsibilities of accounting.</b></li> <li>4- <b>Possessing effective oral and written communication skills in various fields of accounting.</b></li> <li>5- <b>Using information technology to achieve the desired goals in accounting.</b></li> <li>6- <b>Applying critical thinking skills and solving accounting problems using quantitative and/or qualitative analysis techniques.</b></li> <li>7- <b>Applying accounting knowledge and skills in various business functions.</b></li> <li>8- <b>Knowledge of modern methods in various fields of accounting.</b></li> <li>9- <b>Using scientific research tools in collecting and analyzing accounting data in the field of work.</b></li> <li>10- <b>Possessing deduction skills and finding solutions and proposals to solve accounting problems in the field of work.</b></li> </ol>
<b>Indicative Contents</b> المحتويات الإرشادية	<ul style="list-style-type: none"> <li>• Accounting for Commercial Papers.</li> <li>• Accounting Errors.</li> <li>• Accounting for Depreciation.</li> <li>• Trial Balance.</li> <li>• Financial Statements.</li> </ul>

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	The strategy includes using traditional lectures to introduce basic concepts, reinforced by studying case studies that apply accounting theories in real-world contexts. Technical tools and accounting software are used to enhance
-------------------	--

practical understanding, alongside group activities and discussions to foster critical thinking.

### Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

### Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	5, 10	LO # 2,4
	Assignments	2	10% (10)	2, 12	LO # 1,3,5
	Projects / Lab.	1	10%(10)	cont	
	Report	1	10% (10)	10	LO # 8,9
Summative assessment	Midterm Exam	2 hr	10% (10)	8	LO # 3,5,9
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Accounting for Commercial Papers (Notes Receivable)
Week 2	Accounting for Commercial Papers (Notes Payable)
Week 3	Accounting for Non-Current Assets
Week 4	Selling and Exchanging Non-Current Assets
Week 5	Accounting for Depreciation of Non-Current Assets
Week 6	Accounting for Prepaid and Accrued Expenses
Week 7	Midterm Exam
Week 8	Accounting Errors: Types and Causes
Week 9	Methods of Treating and Correcting Accounting Errors
Week 10	Trial Balance
Week 11	Final Accounts and Financial Statements
Week 12	Trading Account
Week 13	Profit and Loss Account
Week 14	Income Statement
Week 15	Balance Sheet (Statement of Financial Position)

## Delivery Plan (Weekly Lab. Syllabus)

### المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

## Learning and Teaching Resources

### مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	Muhammad, Safaa et al. (2020), Principles of Financial Accounting, 3rd Edition, Ishtar Academic Group, Baghdad.	<b>No</b>
<b>Recommended Texts</b>	Dahmash, Naim et al. (2007), Principles of Accounting: Scientific and Practical Origins, Part 1, Wael Publishing, Amman.	<b>No</b>
<b>Websites</b>	Any electronic site related to Financial Accounting.	

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group (50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 – 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 – 89	Above average with some errors
	<b>C</b> – Good	جيد	70 – 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 – 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# STAGE 2 / SEM 3

## MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية  
(اساسيات علم الحاسوب)

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Accounting Applications</b>		Module Delivery
Module Type		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input checked="" type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمنر	
Module Code	<b>AC3005</b>		
ECTS Credits	<b>2</b>		
SWL (hr/sem)	<b>30</b>		
Module Level	2	Semester of Delivery	1
Administering Department		College	
Module Leader	Alaa kamil	e-mail	
Module Leader's Acad. Title	Assistant lecture	Module Leader's Qualification	Master
Module Tutor	Alaa kamil	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

## Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Objectives</b> أهداف المادة الدراسية	<ol style="list-style-type: none"><li>1.Understand and state the importance of computer literacy.</li><li>2.To develop the concepts of software design and the techniques of computer programming</li><li>3.Identify and explain what computers are and how they work, including the computer hardware components and their specifications and types.</li><li>4.understand the significance of computer-based information system in Educational Administration</li></ol>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<p>Important: Write Learning Outcomes, better to be equal to the number of study weeks.</p> <ol style="list-style-type: none"><li>1.To train for the use of personal computer in the world of business.</li><li>2.proficiency in electronic business management.</li><li>3.gain the desired skills required in electronic business management.</li><li>4.Understand the personal attributes valued by employers</li><li>5.Understand the principles of effective communication</li><li>6.Be able to use IT to communicate effectively</li><li>7.Be able to address personal development needs..</li></ol>
<b>Indicative Contents</b> المحتويات الإرشادية	

## Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ol style="list-style-type: none"><li>1.Information about subject syllabus and rules of assessment.</li><li>2.Lessons by provides study materials in form of texts, pictures, presentations, animations and interactive teaching.</li><li>3.The last part is dedicated to the final exam through assessment and tests.</li></ol>
-------------------	--

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ 15 اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	15	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>45</b>		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number عدد المتطلب :	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome (تسلسل المخرج)
<b>Formative assessment</b>	Quizzes	2	10	10%	Continuous	LO #1, 2, 10 and 11
	Assignments	1	10	10%	Continuous	LO # 3, 4, 6 and 7
	Projects / Lab.	1	10	10%	Continuous	All
	Report	1	10	10%	Continuous	LO # 5, 8 and 10
<b>Summative assessment</b>	Midterm Exam	2hr	10	10%	Continuous	LO # 1-7
	Final Exam	3hr	(50)	50	16	All
<b>Total assessment</b>			(100) Marks	100 Weight		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Security and Networking :What is network?Types of Network,Basic network components.
Week 2	Security and Networking (Cont.):Network Security Basics.Understanding threats.
Week 3	E-Commerce:Concepts of Electronic banking services this include online banking :ATM and debit card services,phone banking SMS banking,electronic alert ,Mobile banking.
Week 4	Computer Troubleshooting :Identifying and solving common hardware and software problem that computer users encounter.
Week 5	Computer Troubleshooting (Cont.):Basics troubleshooting techniques and tools for diagnosing and resolving issues.
Week 6	Introduction to AI:Definition of AI,History of AI,AI Techniques and Approaches.
Week 7	Introduction to AI(Cont.):Key characteristics of AI,Benefits of AI,Challenges and Ethical considerations.
Week 8	The Role of AI in Modern Smartphones :AI-driven Mobile Technologys,Virtual Assistants (Siri,Google Assistant ,Alexa).
Week 9	The Role of AI in Modern Smartphones (Cont.):Adaptive Learning ,Real –Time Translation Services.
Week 10	Applications and Tools of AI:Overview of AI Applications in Various industries ,Education and Healthcare.
Week 11	Applications and Tools of AI(Cont.):Transportation ,Marketing and Advertising.
Week 12	Applications and Tools of AI(Cont.P):Finance ,Robotics and Application Technologies.
Week 13	AI and Society :How AI affects social ,AI and international relations,AI and the future of humanity .
Week 14	Ethical Challenges in AI:AI ethics ,privacy and surveillance ,the impact of AI on the job market.
Week 15	The future of AI:future trends in AI,recent research and emerging technologies.
Week 16	<b>Preparatory week before the final Exam</b>

## Delivery Plan (Weekly Lab. Syllabus)

### المنهاج الاسبوعي العملي

	Material Covered
Week 1	Security and Networking :What is network?Types of Network,Basic network components.
Week 2	Security and Networking (Cont.):Network Security Basics.Understanding threats.
Week 3	E-Commerce:Concepts of Electronic banking services this include online banking :ATM and debit card services,phone banking SMS banking,electronic alert ,Mobile banking.
Week 4	Computer Troubleshooting :Identifying and solving common hardware and software problem that computer users encounter.
Week 5	Computer Troubleshooting (Cont.):Basics troubleshooting techniques and tools for diagnosing and resolving issues.
Week 6	Introduction to AI:Definition of AI,History of AI,AI Techniques and Approaches.
Week 7	Introduction to AI(Cont.):Key characteristics of AI,Benefits of AI,Challenges and Ethical considerations.
Week 8	The Role of AI in Modern Smartphones :AI-driven Mobile Technologys,Virtual Assistants (Siri,Google Assistant ,Alexa).
Week 9	The Role of AI in Modern Smartphones (Cont.):Adaptive Learning ,Real –Time Translation Services.
Week 10	Applications and Tools of AI:Overview of AI Applications in Various industries ,Education and Healthcare.
Week 11	Applications and Tools of AI(Cont.):Transportation ,Marketing and Advertising.
Week 12	Applications and Tools of AI(Cont.P):Finance ,Robotics and Application Technologies.
Week 13	AI and Society :How AI affects social ,AI and international relations,AI and the future of humanity .
Week 14	Ethical Challenges in AI:AI ethics ,privacy and surveillance ,the impact of AI on the job market.
Week 15	The future of AI:future trends in AI,recent research and emerging technologies.

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts		
Recommended Texts		
Websites	Multiple websites are available in the field of expanding knowledge of modern computer skills	

## Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note:

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Accounting in English 1</b>		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	<b>AC3002</b>		
ECTS Credits	2		
SWL (hr/sem)	<b>30</b>		
Module Level	2	Semester of Delivery	
Administering Department		College	
Module Leader	Abd Almohsen Aleel	e-mail	
Module Leader's Acad. Title	Assistant Lecture	Module Leader's Qualification	Master
Module Tutor	Abd Almohsen Aleel	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Aims أهداف المادة الدراسية	<ul style="list-style-type: none"><li>• Providing students with theoretical and practical knowledge in financial accounting</li><li>• Focus on practical application in all aspects of the teaching and learning processes.</li></ul>

	<ul style="list-style-type: none"> <li>• Providing students with the ability to understand the variables of the business environment and interact with them efficiently.</li> <li>• Developing students' skills, competencies and professional ethics to enhance their chances of success in their future jobs at the local and international levels.</li> <li>• Qualifying students to obtain professional certificates specialized in accounting and auditing</li> </ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ul style="list-style-type: none"> <li>• The student's understanding and awareness of the accounting concept and its importance at the level of the economic unit and at the national level.</li> <li>• Creating students' knowledge of the branches of accounting and the specialization of each branch in a specific field.</li> <li>• Creating students' knowledge of the concepts and methods of accounting recording and measurement.</li> <li>• The student's understanding and awareness of accounting principles and their applications, including recording, analyzing, and communicating accounting information to relevant parties</li> <li>• The student is understanding and understanding of the process of preparing financial statements.</li> <li>• Understanding and using accounting information systems and their role in business organizations.</li> </ul>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<ol style="list-style-type: none"> <li>1- Classroom Lectures 1</li> <li>2- Online Lectures 2</li> <li>3- Modern technological tools and accounting programs that help in understanding the material and creating knowledge among students</li> </ol>

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	15	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	45		

## Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	4, 10	LO #1, 2, 10 and 11
	Assignments	2	20% (20)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.				
	Report		10%(10)	10	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	8	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

## Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	The concept and types of commercial papers and their characteristics, accounting treatments for issued and received checks,
Week 2	Accounting registration processes for notes receivable and payment notes

<b>Week 3</b>	Accounting treatments and processes for cases of disposal of notes receivable and accounting registration for each case
<b>Week 4</b>	The concept and accounting classification of fixed assets and their characteristics, methods of accounting registration for fixed assets
<b>Week 5</b>	Accounting treatments and accounting registration methods for fixed assets, accounting classification of revenue expenditures and capital expenditures, and the accounting registration process
<b>Week 6</b>	The concept of the depreciation of fixed assets, an explanation of the most important methods used in the process of calculating the depreciation of fixed assets, a statement of the advantages and disadvantages of each method.
<b>Week 7</b>	The process of calculating the depreciation of fixed assets according to the various methods, the accounting registration process according to the direct and indirect method, and a statement of the effect of each method of calculating depreciation on the statement. . Accounting registration of fixed asset sales and calculation of the book value of the assets of financial position.
<b>Week 8</b>	<b>Midterm Exam</b>
<b>Week 9</b>	Calculating the profits and losses realized from the sale of assets and how to record the profits and losses in accounting
<b>Week 10</b>	Replacement of similar and dissimilar fixed assets and their accounting recording processes.
<b>Week 11</b>	Correcting accounting errors and settlement entries, preparing an adjusted trial balance, explaining the concept and types of accounting errors,
<b>Week 12</b>	Determine accounting treatments to correct errors, prepare settlement entries, and prepare the adjusted trial balance
<b>Week 13</b>	Final accounts and financial statements, the concept and nature of financial accounts, the concept and nature of financial statements
<b>Week 14</b>	The concept of a trading account, the process of preparing a trading account and closing restrictions for financial transactions related to the trading account
<b>Week 15</b>	<b>The concept of the profit and loss account and the restrictions on closing accounts related to the profit and loss account, preparing the financial position statement</b>
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Kieso, D. E., Weygandt, J. J., Warfield, T. D., Wiecek, I. M., & McConomy, B. J. (2019). <i>Intermediate Accounting, Volume 2</i> . John Wiley & Sons.	Yes
Recommended Texts	Weygandt, J. J., Kieso, D. E., Kimmel, P. D., Trenholm, B., Warren, V., & Novak, L. (2019). <i>Accounting Principles, Volume 2</i> . John Wiley & Sons.	Yes
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group</b> (50 - 100)	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> (0 - 49)	<b>FX</b> - Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> - Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Arabic Language</b>		Module Delivery
Module Type	<b>S</b>		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمنر
Module Code	<b>UNI-102</b>		
ECTS Credits	<b>2</b>		
SWL (hr/sem)	<b>30</b>		
Module Level	2	Semester of Delivery	
Administering Department		College	
Module Leader	M.M. Alaa Abd Al-Rahman	e-mail	
Module Leader's Acad. Title	Assistant lacture	Module Leader's Qualification	Master
Module Tutor	M.M. Alaa Abd Al-Rahman	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. To familiarize the student with the nature of the language and its fundamentals. 2. To enable the student to identify and correct common errors in society.

	3. To ensure the student knows the most important grammatical rules and literary topics.
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	1. The student recognizes the nature of the language. 2. The student identifies common errors and corrects them. 3. The student learns grammatical rules and literary topics.
<b>Indicative Contents</b> المحتويات الإرشادية	1 - Student's knowledge of errors and their correct usage 2 - Ability to structure sentences correctly

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	Method of reviewing previous material and then gradually introducing the new topic through a question and answer format to encourage student interaction with the lesson
-------------------	--

### Student Workload (SWL)

#### الحمل الدراسي للطالب محسوب لـ 15 أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	33	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	50		

### Module Evaluation

#### تقييم المادة الدراسية

		Time/Number عدد المتطلب :	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome (تسلسل المخرج)
<b>Formative assessment</b>	<b>Quizzes</b>	2	10%	5, 10	2	LO #1, 2, 10 and 11
	<b>Assignments</b>	2	10%	2, 12	2	LO # 3, 4, 6 and 7

	Homework	1	10%	Cont.	1	All
	Report	1	10%	13	1	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10%	7	2 hr	LO # 1-7
	Final Exam	3hr	50%	16	2hr	All
Total assessment			(100) Marks	100 Weight		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Holy Quran: Surat Al-Baqarah
Week 2	الحديث النبوي الشريف ( إن الله يحب أحدكم إذا عمل عملاً أن يتقنه )
Week 3	Arabic Literature: A Poem by Al-Sharif Al-Radi
Week 4	Arabic Literature: Al-Sayyab's Poem "Rain Song"
Week 5	Arts of Prose
Week 6	Arabic Grammar: Accusative and Jussive of the Present Tense
Week 7	Arabic Grammar: Genitives (Al-Majroorat)
Week 8	Arabic Grammar: Accusatives (Al-Mansoo-bat)
Week 9	Rules for writing Open Taa and Tied Taa (Taa Marbuta)
Week 10	Writing the letters Dhad (ض) and Dha (ظ)
Week 11	Common Linguistic Errors
Week 12	Arabic Literature: Al-Mutanabbi's Mimiyyah
Week 13	Arabic Grammar: Numbers and their Writing Rules
Week 14	Al-Badi' Science and its effect on the Eloquence of Speech
Week 15	Spelling (Dictation): How to write the Hamza
Week 16	Midterm Exam

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي العملي

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Lectures prepared by the subject teacher	yes
Recommended Texts	Auxiliary books (Sharh Ibn Aqeel – Applied Grammar)	yes
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A - Excellent</b>	امتياز	90 - 100	Outstanding Performance
	<b>B - Very Good</b>	جيد جدا	80 - 89	Above average with some errors
	<b>C - Good</b>	جيد	70 - 79	Sound work with notable errors
	<b>D - Satisfactory</b>	متوسط	60 - 69	Fair but with major shortcomings
	<b>E - Sufficient</b>	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX – Fail</b>	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F – Fail</b>	راسب	(0-44)	Considerable amount of work required

**Note:**

# نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Principles of Operations Research & QSB Applications		Module Delivery
Module Type	Basic learning activity		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	BCAC54		
ECTS Credits	3		
SWL (hr/sem)	45		
Module Level	1	Semester of Delivery	
Administering Department		College	College of Admin & Economics
Module Leader	Saif Ahmed	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor	Saif Ahmed	e-mail	
Peer Reviewer Name	Name	e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Aims</b> أهداف المادة الدراسية	<ol style="list-style-type: none"> <li>1. Introducing students to the concepts and tools of Operations Research and its role in solving administrative, accounting, and economic problems.</li> <li>2. Enabling students to formulate mathematical models for administrative, accounting, and economic problems.</li> <li>3. Training students on using the QSB program for solution and analysis.</li> </ol>

	4. Enhancing the student's ability to analyze results and provide recommendations.
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	1. Understanding the basic concepts of Operations Research. 2. The ability to formulate Linear Programming models. 3. Mastery of methods for solving transport, assignment, and network problems. 4. Using the QSB program to solve and analyze results.
<b>Indicative Contents</b> المحتويات الإرشادية	<ol style="list-style-type: none"> <li>1. Definition of Operations Research and its role in various fields.</li> <li>2. Knowledge of mathematical and non-mathematical models in Operations Research.</li> <li>3. Linear Programming models and their uses.</li> <li>4. Transport models and their application.</li> <li>5. Assignment models and how to work with them.</li> <li>6. Business networks, including the general definition of business networks, how to build a business network, calculating the critical path, time risk analysis, using the critical path method and the PERT method, and the cost-time trade-off.</li> <li>7. Competition and matchmaking problems and their application in the private and public sectors.</li> </ol>

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ol style="list-style-type: none"> <li>1- <b>Active Learning:</b> Classroom discussions after dividing students into groups and conducting competitions among them about what was covered in class.</li> <li>2. <b>Real-World Applications</b> Discussing real-world cases and problems in public and private sector organizations and presenting them to learn students' ideas in this area.</li> <li>3. <b>Practical Activities:</b> Discussing real-world solutions to the problems that were addressed and the amount of improvement that resulted from addressing them.</li> <li>4. <b>Problem-Based Learning</b> <b>Presenting Scenarios:</b> Providing students with real-world scenarios that require problem analysis. <b>Guided Discovery:</b> Guide students through the process of identifying relevant operations research concepts and techniques.</li> <li>5. <b>Integrating Technology:</b></li> </ol>
-------------------	--

	<p><b>Online Resources:</b> Utilize online resources for interactive exercises and simulations.</p> <p><b>6. Assessment and Feedback</b></p> <p><b>A Variety of Assessments:</b> Use a combination of assessments, including quizzes, exams, projects, and presentations.</p> <p><b>Providing Feedback:</b> Give constructive and timely feedback on student work.</p> <p><b>Learning Strategies for Students</b></p> <ol style="list-style-type: none"> <li><b>1. Active Participation:</b> Participate in class discussions, group work, and practical activities.</li> <li><b>2. Regular Practice:</b> Practice problem-solving and practical exercises to reinforce understanding.</li> <li><b>3. Utilizing Resources:</b> Make use of textbooks and online resources.</li> </ol> <p><b>Asking for Help:</b> Don't hesitate to ask questions or seek help from the teacher or your classmates.</p>
--	--

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5, 10	LO # 2,4
	<b>Assignments</b>	2	10% (10)	2, 12	LO # 1,3,5
	<b>Projects / Lab.</b>	1	10%(10)	cont	

	<b>Report</b>	1	10% (10)	10	LO # 8,9
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	8	LO # 3,5,9
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	<b>Introduction to Operations Research, including definition, importance, stages, and applications of operations research</b>
Week 2	<b>Linear Programming, including step definition, general formula, canonical formula, and standard formula</b>
Week 3	<b>Building the Mathematical Model of a Linear Programming Problem</b>
Week 4	<b>Methods for Solving Linear Programming Problems, including the graphical method, the large-scale method, and the two-stage method</b>
Week 5	<b>Special Cases and Sensitivity Analysis in Linear Programming, Shadow Prices, and Reduced Costs</b>
Week 6	<b>With analysis of results and recommendations, QSB applications and examples of linear programming in software</b>
Week 7	<b>Transportation Problem, including the general definition, general model, and solution methods, including the Northwest Corner method, the least cost method, and Vogel's method, as well as methods for finding the optimal solution, including the zigzag method and the multiplier method</b>
Week 8	<b>With results analysis and recommendations, QSB applications and examples of transportation problems in the program</b>
Week 9	<b>Allocation problem, including general definition, general model, and solution methods, including the Hungarian method and the unit method</b>
Week 10	<b>With results analysis and recommendations, QSB applications and examples of allocation problems in the program</b>

Week 11	Business networks, including the general definition of business networks, how to build a business network, critical path calculation, time risk analysis, use of the critical path method and the PERT method, and the cost-time trade-off
Week 12	With results analysis and recommendations, QSB applications and examples of business networks in the program
Week 13	Game theory, including the general definition, types of games, and solution methods: point of departure, dominance, algebraic solution, and graphical solution
Week 14	With results analysis and recommendations, OSB applications and examples of game theory in the program
Week 15	End-of-term exam

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

## Learning and Teaching Resources

### مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	مقدمة في بحوث العمليات ، عدنان شمخي و ضوية سلمان	<b>YES</b>
<b>Recommended Texts</b>		<b>No</b>
<b>Websites</b>		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group (50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 – 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 – 89	Above average with some errors
	<b>C</b> – Good	جيد	70 – 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 – 59	Work meets minimum criteria
<b>Fail Group (0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

(المحاسبة الحكومية)

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Government Accounting</b>		Module Delivery
Module Type	<b>C</b>		<input checked="" type="checkbox"/> Theory نظري
Module Code	BCAC58		<input type="checkbox"/> Lecture اونلاين
ECTS Credits	<b>3</b>		<input type="checkbox"/> Lab مختبر
SWL (hr/sem)	<b>45</b>		<input type="checkbox"/> Tutorial مراجعة
			<input checked="" type="checkbox"/> Practical عملي
			<input type="checkbox"/> Seminar سيمنر
Module Level	1	Semester of Delivery	1
Administering Department		College	
Module Leader	Asst. Lect. Haider Abd Al-Razzaq	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor	Asst. Lect. Haider Abd Al-Razzaq	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

## Module Aims, Learning Outcomes and Indicative Contents

### أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ul style="list-style-type: none"><li>* Introducing the student to the concept of governmental accounting and its role in recording financial operations and preparing reports for government units.</li><li>* Enabling the student to distinguish between governmental and commercial accounting in terms of objectives, bases, principles, and accounting procedures.</li><li>* Empowering the student to understand the governmental accounting system, including the state's general budget, its types, and bases for preparation and implementation.</li><li>* Enhancing the student's skill in recording governmental financial operations according to approved accounting systems in the public sector.</li><li>* Developing the student's ability to analyze governmental financial reports and use them to evaluate the financial and administrative performance of government agencies.</li><li>* Deepening the student's understanding of the oversight aspects in governmental accounting and the role of oversight bodies in achieving transparency and financial accountability.</li><li>* Preparing the student to understand governmental financial laws and regulations to enable field application in public institutions.</li></ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p><b>First: Knowledge Outcomes</b></p> <ul style="list-style-type: none"><li>* Define the basic concepts, principles, and objectives of governmental accounting.</li><li>* Distinguish between governmental and commercial accounting in terms of objectives, procedures, and outputs.</li><li>* Explain the components of the governmental accounting system and the bases for preparing and implementing the general state budget.</li><li>* Clarify the legal and regulatory framework governing financial operations in government units.</li></ul> <p><b>Second: Skills Outcomes</b></p> <ul style="list-style-type: none"><li>* Apply accounting recording procedures for governmental financial operations according to approved systems.</li><li>* Prepare financial reports and final accounts for government units with accuracy and professionalism.</li><li>* Use financial analysis methods to evaluate budget implementation and the performance of government agencies.</li><li>* Employ theoretical knowledge in solving realistic accounting problems related to the public sector.</li></ul> <p><b>Third: Values and Responsibility Outcomes</b></p> <ul style="list-style-type: none"><li>* Adhere to professional ethics and credibility in preparing governmental financial records and reports.</li><li>* Realize the importance of transparency and accountability in managing public funds.</li></ul>

	* <b>Work as part of a team and take responsibility in performing accounting tasks within a governmental work environment.</b>
<b>Indicative Contents</b> المحتويات الإرشادية	<ul style="list-style-type: none"> <li>* Explain the basic concepts and principles of governmental accounting.</li> <li>* Distinguish between the governmental accounting system and the accounting system in commercial enterprises.</li> <li>* Clarify the components of the state's general budget and the bases for its preparation and implementation.</li> <li>* Describe the legal and regulatory framework governing financial operations in the government sector.</li> </ul>

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ul style="list-style-type: none"> <li>• <b>Interactive Lectures</b> Explaining basic theoretical concepts and clarifying the general framework of government accounting</li> <li>• <b>Classroom Discussions and Discussion Groups</b> Exchanging ideas and analyzing real-world problems in government accounting and applying relevant financial laws</li> <li>• <b>Practical Applications and Solving Exercises</b> To train students in recording financial transactions and preparing reports according to the government accounting system</li> <li>• <b>Case Studies:</b> Analyzing samples of real financial reports and documents from government institutions and evaluating financial performance</li> <li>• <b>Individual and group presentations.</b> Enhancing students' communication and research skills by presenting selected topics in the field of government accounting</li> <li>• <b>Self-directed learning and guided research</b> Encouraging students to collect and analyze information from various sources such as financial laws and accounting references</li> <li>• <b>Using educational tools and modern technologies.</b> (IFMIS) such as visual presentations, accounting software, and government financial information systems</li> </ul>
-------------------	---

## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ 15 اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
--	----	---	---

<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعياً	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b> تقييم المادة الدراسية						
		<b>Time/Number</b> عدد المتطلب :	<b>(Marks)</b> الدرجة	<b>Weight</b> وزن الدرجة	<b>Week Due</b> رقم الاسبوع	<b>Relevant Learning Outcome(تسلسل المخرج)</b>
<b>Formative assessment</b>	<b>Quizzes</b>	2	5	10	4-8	LO:
	<b>Assignments</b>	2	5	10	CON	LO :
	<b>Projects / Lab.</b>	1	10	10	CON	LO :
	<b>Report</b>	1	10	10	CON	LO :
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	(10)	10	7	LO :
	<b>Final Exam</b>	3hr	(50)	50	16	All
<b>Total assessment</b>			(100) Marks	100 Weight		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	<b>Material Covered</b>
<b>Week 1</b>	<b>Introduction to governmental accounting (concepts, requirements, and objectives)</b>
<b>Week 2</b>	<b>Bases of governmental accounting compared to financial accounting and the impact of legislation on the governmental accounting system</b>
<b>Week 3</b>	<b>Theories that determine the spending capacity of government units</b>

Week 4	Concept of the general state budget, its characteristics, objectives, types, and the concept of public debt
Week 5	Concept of expenditures and revenues under the governmental accounting system and their accounting treatment
Week 6	Rules for preparing the general state budget, its classification bases, and its stages under current legislation
Week 7	Concept of allocation and financing in the governmental accounting system
Week 8	Concept and characteristics of the State General Treasury in the governmental accounting system
Week 9	Formations of the State General Treasury under centralized and decentralized systems
Week 10	Accounting treatments according to the centralized and decentralized systems
Week 11	Control system over documents, expenditures, and revenues
Week 12	Accounting treatments for expenditures according to the governmental accounting system
Week 13	Accounting treatments for revenues according to the governmental accounting system
Week 14	Accounting treatments for revenues according to the governmental accounting system
Week 15	Accounting treatments for revenues according to the governmental accounting system
Week 16	Final Exam

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي العملي

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	

Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>	Al-Shammari, Haider Abdul-Amir. Governmental Accounting under the Iraqi Unified Accounting System. University of Baghdad, College of Administration and Economics, 2022.	
<b>Recommended Texts</b>	Mohsen, Ahmed Fadel. Financial Reports in Iraqi Government Units. University of Kufa, College of Administration and Economics, 2023.	
<b>Websites</b>		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:**

# MODULE DESCRIPTION FORM

## نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Intermediate Accounting</b>		Module Delivery
Module Type	<b>B</b>		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input checked="" type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمنر
Module Code	<b>BCAS57</b>		
ECTS Credits	<b>3</b>		
SWL (hr/sem)	<b>45</b>		
Module Level	2	Semester of Delivery	
Administering Department		College	
Module Leader	A.L. Ali Abdul Redha	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor	A.L. Ali Abdul Redha	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>Provide students with in-depth knowledge of international accounting concepts and standards and their practical applications.</li> </ul>

	<ul style="list-style-type: none"> <li>• Enable students to handle financial transactions related to assets, liabilities, and equity.</li> <li>• Develop students' skills in preparing and analyzing financial statements and using them for decision-making.</li> <li>• Promote commitment to professional ethics and transparency in presenting financial data.</li> </ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p><b>First: Knowledge and Understanding Outcomes</b> مخرجات المعرفة والفهم</p> <ul style="list-style-type: none"> <li>• Explain generally accepted accounting principles (GAAP/IFRS) and their relationship to financial statement preparation.</li> <li>• Interpret accounting treatments for financial transactions related to assets, liabilities, and equity.</li> <li>• Differentiate between inventory valuation methods, depreciation, and revenue/expense recognition.</li> <li>• Explain how to prepare key financial statements (Income Statement, Statement of Financial Position, Cash Flow Statement) according to international standards.</li> </ul> <p><b>Second: Intellectual and Analytical Skills Outcomes</b></p> <ul style="list-style-type: none"> <li>• Analyze financial statements and extract financial indicators that aid in decision-making.</li> <li>• Compare alternative accounting treatments and select the most appropriate one according to standards.</li> <li>• Assess the impact of different accounting policies on business results and financial position.</li> </ul> <p><b>Third: Practical and Applied Skills Outcomes</b></p> <ul style="list-style-type: none"> <li>• Apply accounting procedures to record and post financial transactions in the books.</li> <li>• Prepare journal entries and ledger accounts for various financial transactions.</li> <li>• Prepare and present interim and annual financial statements correctly.</li> <li>• Use accounting software for data entry and financial report generation.</li> </ul> <p><b>Fourth: Values and Attitudes Outcomes</b></p> <ul style="list-style-type: none"> <li>• Adhere to ethical standards in preparing financial reports.</li> <li>• Appreciate the importance of transparency and disclosure in accounting to serve stakeholders.</li> <li>• Work as part of a team and demonstrate effective communication skills when discussing financial results.</li> </ul>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>The module focuses on the study of financial statements according to international standards, including presentation, disclosure, and analysis of key components. It covers accounting treatments for assets, liabilities, equity, revenues, and expenses. It also includes selected topics such as changes in accounting policies, subsequent events, and related-party disclosures..</p>

<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<ul style="list-style-type: none"> <li>• Interactive lectures to explain accounting concepts and theories.</li> </ul>

	<ul style="list-style-type: none"> <li>• Class discussions and problem-solving to enhance understanding and practical application</li> <li>• <b>Practical case studies to link theoretical knowledge with real-world practice.</b></li> <li>• Self-learning through assignments and additional readings</li> <li>• Using accounting software to apply treatments and prepare financial statements.</li> </ul>
--	---

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ 15 اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	<b>75</b>		

<b>Module Evaluation</b> تقييم المادة الدراسية						
		Time/Number عدد المتطلب :	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
<b>Formative assessment</b>	<b>Quizzes</b>	2	5	10	4-8	LO:
	<b>Assignments</b>	2	5	10	CON	LO :
	<b>Projects / Lab.</b>	1	10	10	CON	LO :
	<b>Report</b>	1	10	10	CON	LO :
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	(10)	10	7	LO :
	<b>Final Exam</b>	3hr	(50)	50	16	All
<b>Total assessment</b>			(100) Marks	100 Weight		

## Delivery Plan (Weekly Syllabus)

### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Theoretical Aspect
Week 2	Final Accounts / Trading Account / Profit and Loss Account /
Week 3	Financial Statements / Single-Step
Week 4	Financial Statements / Multi-Step
Week 5	Financial Statements / Statement of Retained Earnings
Week 6	Balance Sheet / Statement of Financial Position / Elements of the Balance Sheet
Week 7	Adjusting Entries / Adjusting entries and treatments
Week 8	Adjusting Entries / Worksheet
Week 9	Investments / Short-term / Stocks and Bonds
Week 10	Investments / Long-term / Stocks and Bonds
Week 11	Receivables / Bad Debts
Week 12	Receivables / Doubtful Accounts
Week 13	Cash Reconciliation / Payments by cash
Week 14	Cash Reconciliation / Receipts by cash
Week 15	Cash reconciliation and count
Week 16	Bank Statement Reconciliation

## Delivery Plan (Weekly Lab. Syllabus)

### المنهاج الاسبوعي العملي

	Material Covered
Week 1	
Week 2	
Week 3	

Week 4	
Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	

### Learning and Teaching Resources

#### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	<ul style="list-style-type: none"> <li>Intermediate Accounting: A Contemporary Vision, by Dr. Bushra Al-Taie and M. Hakim Al-Saadi (Part One). (There are other Arabic books with similar titles by specialized professors such as Dr. Waleed Naji Al-Hayali)</li> </ul>	
Recommended Texts	Intermediate Financial Accounting according to International Financial Reporting Standards: by Prof. Dr. Talal Muhammad Ali Al-Jajawi and Asst. Prof. Dr. Haider Ali Al-Masoudi. (Focuses on international standards).	
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:**

# MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية  
(قسم المحاسبة)

Module Information			
معلومات المادة الدراسية			
Module Title	<b>Public Finance</b>		Module Delivery
Module Type	<b>Core</b>		<input checked="" type="checkbox"/> Theory نظري
Module Code	<b>BCAC53</b>		<input type="checkbox"/> Lecture اونلاين
ECTS Credits	<b>3</b>		<input type="checkbox"/> Lab مختبر
SWL (hr/sem)	<b>45</b>		<input type="checkbox"/> Tutorial مراجعة
			<input type="checkbox"/> Practical عملي
			<input type="checkbox"/> Seminar سيمينر
Module Level	1	Semester of Delivery	1
Administering Department		College	
Module Leader	A.L. Dhai Majid Abd	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor	A.L. Dhai Majid Abd	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

## Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<p><b>Module Objectives</b></p> <p>أهداف المادة الدراسية</p>	<ol style="list-style-type: none"><li>1. <b>Understanding basic concepts of public finance: Defining public finance, its economic importance, and distinguishing between public and private finance.</b></li><li>2. <b>Identifying sources of public revenue: Studying types of taxes, their importance, fees, customs, and other revenues.</b></li><li>3. <b>Familiarity with public expenditure mechanisms: Analyzing types and goals of public spending and discussing optimal resource allocation.</b></li><li>4. <b>Analyzing the state general budget: Learning how to prepare and execute the budget and understanding differences between estimated and executive budgets.</b></li><li>5. <b>Studying fiscal policy: Identifying fiscal tools and understanding the impact of fiscal policy on the macroeconomy.</b></li><li>6. <b>Ability to analyze public debt: Studying the causes and effects of public debt and how to manage associated challenges.</b></li><li>7. <b>Evaluating government financial performance: Understanding concepts of efficiency and effectiveness in public spending and using performance indicators.</b></li><li>8. <b>Understanding the link between public finance and macroeconomics: Analyzing the impact of public finance on economic growth and stability.</b></li><li>9. <b>Identifying legal and administrative aspects: Understanding the legal frameworks and administrative structures governing public finance.</b></li><li>10. <b>Discussing contemporary challenges: Analyzing global economic challenges and environmental/social issues related to public finance</b></li></ol>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ol style="list-style-type: none"><li>1. <b>Recognize the concept, origin, and economic importance of public finance.</b></li><li>2. <b>Distinguish between public and private finance in terms of goals, tools, and effects.</b></li><li>3. <b>Classify sources of public revenue (taxes, fees, loans) and explain their characteristics.</b></li><li>4. <b>Analyze the structure and objectives of public expenditure (current vs. investment) and its impacts.</b></li><li>5. <b>Explain the full budget cycle (preparation, approval, execution, audit, evaluation).</b></li><li>6. <b>Analyze the impact of fiscal policy (contractionary and expansionary) on key variables like growth and price stability.</b></li><li>7. <b>Evaluate the socio-economic effects of public debt and suggest management strategies.</b></li><li>8. <b>Apply concepts of efficiency, effectiveness, and justice in evaluating government financial performance.</b></li><li>9. <b>Analyze contemporary challenges (demographic changes, economic crises) and their impact on fiscal policy.</b></li><li>10. <b>Interpret state budget data and key financial performance indicators.</b></li><li>11. <b>Propose alternatives to improve revenue collection efficiency and direct spending toward development.</b></li></ol>

	<p>12. Discuss the legal and administrative aspects governing budget preparation and execution.</p> <p>13. Develop critical thinking and logical analysis skills for complex economic problems.</p> <p>14. Enhance the ability to discuss economic and financial issues using a scientific and objective methodology.</p> <p>15. Work effectively within a team to analyze public finance cases and present results collectively.</p>
<p>Indicative Contents</p> <p>المحتويات الإرشادية</p>	<p>1. Requires basic knowledge in the field of finance.</p> <p>2. Focus on practical application in all aspects of teaching and learning.</p> <p>3. Providing students with the ability to understand and interact with diverse business environments.</p> <p>4. Developing student skills, competencies, and professional ethics for future career success.</p> <p>5. Qualifying students to obtain required and precise professional certifications.</p>
<p><b>Learning and Teaching Strategies</b></p> <p>استراتيجيات التعلم والتعليم</p>	
<p>Strategies</p>	<p>1. Brainstorming,</p> <p>2. Cooperative Learning,</p> <p>3. Discussion and Discovery,</p> <p>4. Using technology to clarify materia</p>

<p><b>Student Workload (SWL)</b></p> <p>الحمل الدراسي للطالب محسوب لـ 15 اسبوعا</p>			
<p><b>Structured SWL (h/sem)</b></p> <p>الحمل الدراسي المنتظم للطالب خلال الفصل</p>	45	<p><b>Structured SWL (h/w)</b></p> <p>الحمل الدراسي المنتظم للطالب أسبوعيا</p>	3
<p><b>Unstructured SWL (h/sem)</b></p> <p>الحمل الدراسي غير المنتظم للطالب خلال الفصل</p>	30	<p><b>Unstructured SWL (h/w)</b></p> <p>الحمل الدراسي غير المنتظم للطالب أسبوعيا</p>	2
<p><b>Total SWL (h/sem)</b></p> <p>الحمل الدراسي الكلي للطالب خلال الفصل</p>	75		

		Time/Number عدد المتطلب :	Weight (Marks) الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
Formative assessment	Quizzes	2	10% (10)	Continuous	LO # 1,2,3,5,6,7, 10 and 11
	Assignments	2	10% (10)	Continuous	LO # 4,5,6,7,10, 11 and 12
	Projects / Lab.	1	10% (10)	Countinuous	
	Report	1	10%(10)	Countinuous	LO # 1,2,3,13 14 and 15
Summative assessment	Midterm Exam	2hr	(10)	12	LO # 1-10
	Final Exam	3hr	(50)	16	All
Total assessment			(100) Marks		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Scope of Public Finance: Concept, origin, development, and principles. Distinguishing between public and private finance. Nature of public needs and methods of satisfaction.
Week 2	Elements of Public Finance: Types of finance and relationship with other sciences.
Week 3	Fiscal Policy: Functional concept and neutral finance.
Week 4	Public Expenditure: Concept, nature, elements, development, forms, and classifications.
Week 5	Phenomenon of increasing public expenditure and its economic effects.
Week 6	Public Revenue: Concept and classifications.
Week 7	State Domain Revenue - Fees: Concept, characteristics, legal basis, importance, and rules.
Week 8	Taxes: Concept, characteristics, objectives, basic rules, technical organization, types, direct vs. indirect taxes, related entities, and technical application problems.
Week 9	Economic effects of taxes.
Week 10	Public Loans: Concept, difference between loans and taxes, types, and stages of issuance.
Week 11	General State Budget: Concept, importance, basic rules of preparation, and its role.

Week 12	Methods of estimating public expenditure and monitoring budget execution.
Week 13	General budget rules.
Week 14	Role of the general budget (budget stages) - Public Policy.
Week 15	Semester Exam (Midterm).

<b>Delivery Plan (Weekly Lab. Syllabus)</b> المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

<b>Learning and Teaching Resources</b> مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Public Finance and Financial Legislation, Dr. Taher Al-Janabi, 2015..	
Recommended Texts	The General State Budget: Concept, Methods of Preparation, and Modern Trends, Dr. Majeid Abd Jafar Al-Karkhi.	
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
<b>Success Group</b> <b>(50 - 100)</b>	<b>A</b> - Excellent	امتياز	90 - 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 - 89	Above average with some errors
	<b>C</b> - Good	جيد	70 - 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 - 59	Work meets minimum criteria
<b>Fail Group</b> <b>(0 – 49)</b>	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:**

# STAGE 2 / SEM 4

## MODULE DESCRIPTION FORM

Module Information			
معلومات المادة الدراسية			
Module Title	Marketing and E-Commerce		Module Delivery
Module Type	Core		<input checked="" type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code	BCAC60		
ECTS Credits	2		
SWL (hr/sem)	30		
Module Level	2	Semester of Delivery	2
Administering Department	Accounting	College	Type College Code
Module Leader	Asst. Lect. Khalaf Ajifa Anak	e-mail	
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master
Module Tutor	Asst. Lect. Khalaf Ajifa Anak	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	2026/2/1	Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• Enable students to understand the basic concepts of traditional and modern marketing.</li> <li>• Analyze the marketing environment elements and their impact on strategic decisions.</li> <li>• Identify consumer behavior and factors influencing purchasing decisions.</li> <li>• Study the marketing mix (Product, Price, Promotion, Distribution).</li> <li>• Understand E-Commerce models (B2B, B2C, C2C, G2C).</li> <li>• Acquire skills to use digital marketing tools (Social media, SEO, E-ads).</li> <li>• Recognize legal and security aspects associated with E-commerce.</li> </ul>

Module Learning Outcomes مخرجات التعلم للمادة الدراسية	<p>Upon completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> <li>Analyze and segment markets and select target markets.</li> <li>Prepare an integrated marketing plan.</li> <li>Design an electronic business model for a commercial project.</li> <li>Evaluate the effectiveness of digital marketing campaigns using performance indicators.</li> <li>Employ electronic payment tools and manage orders via digital platforms.</li> </ul>
Indicative Contents المحتويات الإرشادية	The Marketing and E-Commerce course aims to provide students with the theoretical and practical foundations of modern marketing concepts and tools, focusing on the digital transformation of marketing activities and e-business models. The course covers marketing environment analysis, consumer behavior, the marketing mix, digital marketing strategies, and the mechanisms of managing online stores and platforms, in addition to electronic payment systems and information security.
<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
Strategies الاستراتيجيات	<ol style="list-style-type: none"> <li>Brainstorming strategy,</li> <li>Cooperative learning strategy,</li> <li>Discussion and exploration strategy.</li> </ol>

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ 15 اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	45	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

		Time/Number عدد المتطلب :	Weight (Marks) الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome( تسلسل المخرج)
Formative assessment	Quizzes	2	10% (10)	Countinuous	LO # 1,2,3,5,6,7, 10 and 11
	Assignments	2	10% (10)	Countinuous	LO # 4,5,6,7,10, 11 and 12

	Projects / Lab.	1	10% (10)	Countinuous	
	Report	1	10%(10)	Countinuous	LO # 1,2,3,13 14 and 15
Summative assessment	Midterm Exam	2hr	(10)	12	LO # 1-10
	Final Exam	3hr	(50)	16	All
Total assessment			(100) Marks		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to Marketing: Evolution of the marketing concept - Strategic impact of the Internet - Importance of marketing at the national level.
Week 2	The Marketing System: Concept of the marketing system - Marketing system and the environment.
Week 3	Consumer Behavior: Consumption and importance of studying consumer behavior - Market segmentation - Market concept - Final consumer market and types of consumer goods.
Week 4	Promotion: Definition of promotion - Promotion elements - Personal selling - Meaning and importance of the product - Reasons for product failure - Factors in determining price - Approved pricing methods.
Week 5	Information Systems and Marketing Systems: Concept of marketing information systems - Comparison between marketing information systems and marketing research.
Week 6	Marketing Costs: Concept of marketing costs - Distinctive characteristics of marketing costs - Difference between marketing and production costs - Classification of marketing costs.
Week 7	Online Retailing and the informational and interactive functions of the Internet.
Week 8	E-Commerce: E-commerce and the challenges it faces Arabically and locally - Benefits and obstacles of e-commerce.
Week 9	Role of Information Technology and its impact on E-commerce - Strategic impact of the Internet on e-business.
Week 10	Services and opportunities available to the supplier and benefits gained by the customer from e-commerce.
Week 11	Efforts to overcome obstacles in e-commerce.
Week 12	Using information technology to gain competitive advantage.
Week 13	Reasons for the failure of some online retail sites.
Week 14	Network infrastructure for e-business and players in the online retail market.
Week 15	Midterm Exam.

Learning and Teaching Resources
مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts		
Recommended Texts	<p>Recommended Texts (Arabic):</p> <ul style="list-style-type: none"> <li>Principles of Marketing – Philip Kotler (Arabic translation)</li> <li>E-Commerce – Modern Concepts and Applications.</li> </ul> <p>Foreign Texts</p> <ul style="list-style-type: none"> <li>Kotler &amp; Armstrong, <i>Principles of Marketing</i>.</li> <li>Turban et al., <i>Electronic Commerce: A Managerial Perspective</i>.</li> </ul>	

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note:				

## MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information		
معلومات المادة الدراسية		
Module Title	<b>Governmental Accounting</b>	Module Delivery

Module Type	C		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input checked="" type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر	
Module Code	BCAS58			
ECTS Credits	2			
SWL (hr/sem)	30			
Module Level	2	Semester of Delivery	2	
Administering Department	Accounting	College		
Module Leader	Asst. Lect. Haider Abdul-Razzaq	e-mail		
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master	
Module Tutor	Asst. Lect. Haider Abdul-Razzaq	e-mail		
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date	2026/2/1	Version Number	1.0	

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module		Semester	
Co-requisites module		Semester	

### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Objectives</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>Introduce the student to the concept of governmental accounting and its role in recording financial operations and preparing reports for government units.</li> <li>Provide the student with the ability to distinguish between governmental and commercial accounting in terms of objectives, foundations, principles, and procedures.</li> <li>Enable the student to understand the governmental accounting system, including the general state budget, its types, and bases for preparation and implementation.</li> <li>Enhance the student's skill in recording governmental financial operations according to systems approved in the public sector.</li> <li>Develop the student's ability to analyze governmental financial reports to evaluate financial and administrative performance.</li> </ul>
---	---

	<ul style="list-style-type: none"> <li>• Deepen understanding of control aspects in governmental accounting and the role of oversight bodies in achieving transparency.</li> <li>• Prepare the student to understand financial laws and regulations to apply them in public institutions..</li> </ul>
<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<p><b>I. Knowledge Outcomes:</b></p> <ul style="list-style-type: none"> <li>• Define basic concepts, principles, and objectives of governmental accounting.</li> <li>• Distinguish between governmental and commercial accounting regarding procedures and outputs.</li> <li>• Explain the components of the governmental accounting system and state budget implementation.</li> <li>• Clarify the legal and regulatory framework governing financial operations in government units..</li> </ul> <hr/> <p><b>II. Skill Outcomes:</b></p> <ul style="list-style-type: none"> <li>• Apply accounting registration procedures for governmental financial operations.</li> <li>• Prepare financial reports and final accounts for government units with accuracy.</li> <li>• Use financial analysis methods to evaluate budget execution and performance.</li> <li>• Employ theoretical knowledge to solve real accounting problems in the public sector.</li> </ul> <hr/> <p><b>III. Values and Responsibility Outcomes:</b></p> <ul style="list-style-type: none"> <li>• Adhere to professional ethics and credibility in preparing governmental records.</li> <li>• Recognize the importance of transparency and accountability in public fund management.</li> <li>• Work as a team and take responsibility within a governmental work environment.</li> </ul>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<p>Explain the fundamental concepts and principles of governmental accounting.</p> <p>Distinguish between the governmental accounting system and the accounting system used in commercial enterprises.</p> <p>Illustrate the components of the state's general budget and the bases for its preparation and implementation.</p> <p><input type="checkbox"/> Describe the legal and regulatory framework governing financial operations in the government sector.</p>

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

Strategies	<ul style="list-style-type: none"> <li>• <b>Interactive Lectures:</b> To explain basic theoretical concepts.</li> <li>• <b>Class Discussions:</b> To analyze real problems and apply financial laws.</li> <li>• <b>Practical Applications:</b> Training on recording operations and report preparation.</li> <li>• <b>Case Studies:</b> Analyzing real financial documents from government institutions.</li> <li>• <b>Presentations:</b> Individual and group presentations to enhance research skills.</li> <li>• <b>Self-Learning:</b> Encouraging students to gather info from legal and accounting references.</li> <li>• <b>Modern Technologies:</b> Using visual aids, accounting software, and IFMIS systems.</li> </ul>
------------	--

## Student Workload (SWL)

### الحمل الدراسي للطلاب محسوب لـ 15 اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطلاب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطلاب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطلاب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطلاب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطلاب خلال الفصل	<b>75</b>		

## Module Evaluation

### تقييم المادة الدراسية

		Time/Number عدد المتطلب	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
Formative assessment	Quizzes	2	5	10	4-8	LO:
	Assignments	2	5	10	CON	LO :
	Projects / Lab.	1	10	10	CON	LO :

	Report	1	10	10	CON	LO :
Summative assessment	Midterm Exam	2hr	(10)	10	7	LO :
	Final Exam	3hr	(50)	50	16	All
Total assessment			(100) Marks	100 Weight		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	Introduction
Week 2	Foundations of governmental accounting compared to financial accounting and the impact of legislation.
Week 3	Factors determining the spending capacity of government units.
Week 4	Concept of the state budget, characteristics, goals, types, and the concept of public debt.
Week 5	Concept of expenditures and revenues in the governmental accounting system and their treatment.
Week 6	Rules for preparing the state budget, classification bases, and stages under current legislation.
Week 7	Concept of allocation and funding in the governmental accounting system.
Week 8	Concept and characteristics of the State Treasury.
Week 9	Formations of the State Treasury under centralized and decentralized systems.
Week 10	Accounting treatments under centralized and decentralized systems.
Week 11	Control system over documents, expenditures, and revenues.
Week 12	Accounting treatments for expenditures.
Week 13	Accounting treatments for expenditures (continued).
Week 14	Accounting treatments for revenues.
Week 15	Accounting treatments for revenues (continued).
Week 16	Final Exam.

## Delivery Plan (Weekly Lab. Syllabus)

### المنهاج الاسبوعي العملي

	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	

## Learning and Teaching Resources

### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Al-Shammari, Haider Abdul-Amir. Governmental Accounting under the Unified Iraqi Accounting System. University of Baghdad, 2022.	
Recommended Texts	Ahmed Fadel. Financial Reports in Iraqi Government Units. University of Kufa, 2023.	
Websites		

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note:

## MODULE DESCRIPTION FORM

### نموذج وصف المادة الدراسية

Module Information		
معلومات المادة الدراسية		
Module Title	<b>Non-Profit Units Accounting</b>	Module Delivery
Module Type	<b>Core</b>	<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر
Module Code	<b>BCAS61</b>	

ECTS Credits	<b>2</b>		<input type="checkbox"/> Tutorial مراجعة <input checked="" type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر	
SWL (hr/sem)	<b>30</b>			
Module Level	2	Semester of Delivery	2	
Administering Department	Accounting	College		
Module Leader	Asst. Lect. Saif Ahmed	e-mail		
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master	
Module Tutor	Asst. Lect. Saif Ahmed	e-mail		
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date	2026/2/1	Version Number	1.0	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Objectives</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>Understanding Basic Principles: To enable students to comprehend the fundamental principles of accounting in non-profit units.</li> <li>Financial Statement Analysis: To instruct students on how to analyze the financial statements of non-profit entities.</li> <li>Financial Reporting: To develop students' skills in preparing financial reports in accordance with applicable financial standards.</li> <li>Understanding Accounting Differences: To clarify the distinctions between profit-oriented and non-profit accounting.</li> <li>Applying Laws and Legislations: To enhance students' knowledge of the laws and regulations governing non-profit units.</li> </ul>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ul style="list-style-type: none"> <li>Enhance student understanding of Non-Profit Units Accounting to foster creativity and success in the labor market.</li> <li>Improve student efficiency in the subject matter.</li> <li>Know basic topics of accounting for non-profit organizations.</li> <li>Understand accounting treatments related to non-profit entities.</li> <li>Identify the activities of non-profit institutions.</li> <li>Enable accounting treatments for various non-profit aspects.</li> <li>Identify the concept and structure of the accounting system and its elements.</li> <li>Understand how to prepare final accounts and general balance sheets in non-profit units.</li> <li>Determine bases and standards for non-profit accounting.</li> </ul>

	<ul style="list-style-type: none"> <li>• Understand financial statement preparation for clubs and associations.</li> <li>• Understand the nature of accounting organization and document cycles.</li> <li>• Know the organizational structure of government hotel activities.</li> <li>• Understand financial statement preparation in hotel activities.</li> <li>• Understand handling fiscal years related to seasonal activities.</li> <li>• Understand designing an effective control program for non-profit activities.</li> </ul>
<b>Indicative Contents</b> المحتويات الإرشادية	<ul style="list-style-type: none"> <li>• Introduction to Non-Profit Units Accounting.</li> <li>• Basic Principles of Accounting in Non-Profit Units.</li> <li>• Preparation of Financial Statements for Non-Profit Units.</li> <li>• Financial Performance Analysis.</li> <li>• Accounting Standards for Non-Profit Units.</li> <li>• Financial Reporting and Interpretation.</li> <li>• Laws and Legislations Related to Non-Profit Units</li> </ul>

<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	Teaching and learning strategies for the Non-Profit Accounting course within the accounting departments of Iraqi Colleges of Administration and Economics include the use of interactive educational methods, such as scientific lectures and workshops, to enhance applied understanding. Real-world case studies are integrated to apply theoretical concepts to practical issues. Furthermore, specialized accounting software is utilized to strengthen students' financial analysis skills. These strategies also incorporate continuous assessment through projects and examinations to reinforce both technical and critical thinking skills.

<b>Student Workload (SWL)</b> الحمل الدراسي للطالب محسوب لـ 15 اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b>	75		

## Module Evaluation

## تقييم المادة الدراسية

		Time/Number عدد المتطلب :	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
Formative assessment	Quizzes	1	10	10%	7	LO: 5
	Assignments	1	10	10%	cont	LO :1-5
	Projects / Lab.	1	10	10%	10	LO :3
	Report	1	10	10%	14	LO :4
Summative assessment	Midterm Exam	2hr	(10)	10	7	LO :
	Final Exam	3hr	(50)	50	16	All
Total assessment			(100) Marks	100 Weight		

## Delivery Plan (Weekly Syllabus)

## المنهاج الاسبوعي النظري

	Material Covered
Week 1	Concept and characteristics of non-profit units and the nature of their activities.
Week 2	Concept and characteristics of non-profit units and the nature of their activities.
Week 3	Accounting bases for non-profit units.
Week 4	<b>Accounting standards for non-profit units.</b>
Week 5	Bases of recognition, measurement, and accounting disclosure for non-profit operations
Week 6	Structure and elements of the accounting system in non-profit units.
Week 7	Final accounts and financial statements in non-profit units.
Week 8	How to prepare financial statement models.
Week 9	Characteristics and nature of work for clubs, associations, and syndicates.
Week 10	Studying revenues and expenditures of non-profit units.
Week 11	Financial statements in clubs, associations, and syndicates.
Week 12	<b>Accounting organization and treatments.</b>

<b>Week 13</b>	Characteristics and nature of government hotel activities.
<b>Week 14</b>	Financial statements in government hotel activities.
<b>Week 15</b>	Studying the seasonality of non-profit unit activities.
<b>Week 16</b>	

**Delivery Plan (Weekly Lab. Syllabus)**  
المنهاج الاسبوعي العملي

	Material Covered
<b>Week 1</b>	
<b>Week 2</b>	
<b>Week 3</b>	
<b>Week 4</b>	
<b>Week 5</b>	
<b>Week 6</b>	
<b>Week 7</b>	
<b>Week 8</b>	
<b>Week 9</b>	
<b>Week 10</b>	
<b>Week 11</b>	
<b>Week 12</b>	
<b>Week 13</b>	
<b>Week 14</b>	
<b>Week 15</b>	

**Learning and Teaching Resources**  
مصادر التعلم والتدريس

	Text	Available in the Library?
<b>Required Texts</b>		
<b>Recommended Texts</b>		
<b>Websites</b>		

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note:				

## MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information		
معلومات المادة الدراسية		
Module Title	<b>Ba'ath Party Crimes</b>	Module Delivery
Module Type	<b>S</b>	<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين
Module Code	<b>BCAS62</b>	

ECTS Credits	2		<input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر	
SWL (hr/sem)	30			
Module Level	2	Semester of Delivery	2	
Administering Department	Accounting	College		
Module Leader	Asst. Lect. Ibrahim Mohammed	e-mail		
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master	
Module Tutor	Asst. Lect. Ibrahim Mohammed	e-mail		
Peer Reviewer Name		e-mail		
Scientific Committee Approval Date	2026/2/1	Version Number	1.0	

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

Prerequisite module	none	Semester	
Co-requisites module	none	Semester	

### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Objectives</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>Identify the historical and political background of the Ba'ath Party and understand the nature of the system that ruled Iraq.</li> <li>Analyze the legal and humanitarian framework of crimes committed against individuals and groups based on national laws and international human rights conventions.</li> <li>Explain the concepts of political crime and genocide and link them to events in Iraq.</li> <li>Clarify mechanisms of legal accountability and transitional justice followed after 2003.</li> <li>Study major crimes such as mass graves, forced displacement, political oppression, Anfal crimes, and liquidation of opponents.</li> <li>Analyze the social, economic, and political effects of these crimes on Iraqi society and national memory.</li> </ul>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ul style="list-style-type: none"> <li>Identify the concept of crime (linguistically and idiomatically), crime classifications, and Ba'ath system crimes in Iraq according to legal documents.</li> <li>Analyze the local and international legal framework for prosecuting Ba'ath crimes, especially under the Iraqi High Tribunal law. Ability to document evidence (mass graves, testimonies, documents).</li> </ul>

	<ul style="list-style-type: none"> <li>Evaluate the psychological impact of atrocities on individuals (fear, trauma, loss of identity) and the social impact (destruction of trust, social fragmentation, institutional violence).</li> <li>Evaluate environmental consequences (prohibited weapons, draining marshes, pollution).</li> <li>Explain the role of transitional justice mechanisms (commissions, courts, compensation, truth).</li> </ul>
<b>Indicative Contents</b> المحتويات الإرشادية	<ul style="list-style-type: none"> <li>Adherence to scientific methodology and objectivity.</li> <li>Quizzes or written assignments.</li> <li>Legal analysis of a specific case.</li> <li>Short research papers or reports.</li> <li>Classroom discussions.</li> </ul>

<b>Learning and Teaching Strategies</b> استراتيجيات التعلم والتعليم	
<b>Strategies</b>	<ul style="list-style-type: none"> <li>Brainstorming and Directed Discussion.</li> <li>Problem-Based Learning (PBL).</li> <li>Research Projects.</li> <li>Cooperative Learning.</li> </ul>

<b>Student Workload (SWL)</b> الحمل الدراسي للطلاب محسوب لـ 15 اسبوعا			
<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطلاب خلال الفصل	30	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطلاب أسبوعيا	2
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطلاب خلال الفصل	15	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطلاب أسبوعيا	1
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطلاب خلال الفصل	45		

<b>Module Evaluation</b> تقييم المادة الدراسية						
		Time/Number عدد المتطلب :	(Marks) الدرجة	Weight وزن الدرجة	Week Due رقم الاسبوع	Relevant Learning Outcome(تسلسل المخرج)
Formative assessment	Quizzes	1	10	10%	7	LO: 5
	Assignments	1	10	10%	cont	LO :1-5

	<b>Projects / Lab.</b>	1	10	10%	10	LO :3
	<b>Report</b>	1	10	10%	14	LO :4
<b>Summative assessment</b>	<b>Midterm Exam</b>	2hr	(10)	10	7	LO :
	<b>Final Exam</b>	3hr	(50)	50	16	All
<b>Total assessment</b>			(100) Marks	100 Weight		

<b>Delivery Plan (Weekly Syllabus)</b>	
المنهاج الاسبوعي النظري	
Week	Material Covered
<b>Week 1</b>	Introduction to the subject and objectives of studying "Ba'ath Party Crimes" and concepts of political/humanitarian violation.
<b>Week 2</b>	Violations of rights and freedoms.
<b>Week 3</b>	Political systems in Iraq (1921–2003).
<b>Week 4</b>	Ba'ath system violations: Killing, torture, arrest, displacement.
<b>Week 5</b>	Effects of Ba'ath system behavior: Consecration of tyranny and disruption of democratic life.
<b>Week 6</b>	Effects of the transitional phase in fighting tyrannical policy: Transitional justice.
<b>Week 7</b>	Psychological, social, and intellectual effects of the system.
<b>Week 8</b>	Psychological field: Oppression and fear as tools of governance.
<b>Week 9</b>	Social field: Dismantling the social fabric and spreading a culture of spying.
<b>Week 10</b>	Religion and State: Exploiting religion and persecuting sects.
<b>Week 11</b>	Culture, media, and militarization of society: Controlling media and politicizing education.
<b>Week 12</b>	Oppression and wars on environment/population, use of prohibited weapons.
<b>Week 13</b>	Scorched earth policy, burning villages, infrastructure, and agricultural genocide.
<b>Week 14</b>	Draining marshes and forced migration: An environmental and human crime.
<b>Week 15</b>	Destruction of agricultural/animal environment and radioactive pollution
<b>Week16</b>	Midterm Exam.

## Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي العملي

Week	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	

## Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Curriculum prepared by the Ministry of Higher Education (Studies, Planning, and Follow-up Directorate)	
Recommended Texts	Human Rights books by Suhail Hussein Al-Fatlawi and George Saad.	

Websites	كل المواقع التي تحتوي على معلومات وبرنامج في مجال الحقوق
----------	--

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note:				

## MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information		
معلومات المادة الدراسية		
Module Title	<b>Accounting in English 2</b>	Module Delivery
Module Type	<b>Core</b>	<input checked="" type="checkbox"/> Theory

Module Code	<b>AC3012</b>		<input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input checked="" type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar	
ECTS Credits	3			
SWL (hr/sem)	45			
Module Level	2	Semester of Delivery	1	
Administering Department	Accounting	College		
Module Leader	Asst. Lect. Abdul-Mohsen Ajil	e-mail		
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	Master	
Module Tutor	Asst. Lect. Abdul-Mohsen Ajil	e-mail		
Peer Reviewer Name	Name	e-mail		
Scientific Committee Approval Date	1/2/2026	Version Number	1.0	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
<b>Module Aims</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• Providing students with theoretical and practical knowledge in financial accounting</li> <li>• Focus on practical application in all aspects of the teaching and learning processes.</li> <li>• Providing students with the ability to understand the variables of the business environment and interact with them efficiently.</li> <li>• Developing students' skills, competencies and professional ethics to enhance their chances of success in their future jobs at the local and international levels.</li> <li>• Qualifying students to obtain professional certificates specialized in accounting and auditing</li> </ul>
<b>Module Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• The student's understanding and awareness of the accounting concept and its importance at the level of the economic unit and at the national level.</li> <li>• Creating students' knowledge of the branches of accounting and the specialization of each branch in a specific field.</li> <li>• Creating students' knowledge of the concepts and methods of accounting recording and measurement.</li> </ul>

مخرجات التعلم للمادة الدراسية	<ul style="list-style-type: none"> <li>The student's understanding and awareness of accounting principles and their applications, including recording, analyzing, and communicating accounting information to relevant parties</li> <li>The student is understanding and understanding of the process of preparing financial statements.</li> <li>Understanding and using accounting information systems and their role in business organizations.</li> </ul>
Indicative Contents المحتويات الإرشادية	

### Learning and Teaching Strategies

#### استراتيجيات التعلم والتعليم

Strategies	<ol style="list-style-type: none"> <li>Classroom lectures.</li> <li>Electronic / Online lectures</li> <li>Modern technological tools and accounting software that facilitate subject comprehension and foster knowledge creation among students.</li> </ol>
------------	---

### Student Workload (SWL)

#### الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

### Module Evaluation

#### تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	4, 10	LO #1, 2, 10 and 11
	Assignments	2	20% (20)	2, 12	LO # 3, 4, 6 and 7
	Projects / Lab.				
	Report		10%(10)	10	LO # 5, 8 and 10
Summative assessment	Midterm Exam	2 hr	10% (10)	8	LO # 1-7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

### Delivery Plan (Weekly Syllabus)

#### المنهاج الاسبوعي النظري

	Material Covered
Week 1	The concept and types of commercial papers and their characteristics, accounting treatments for issued and received checks,
Week 2	Accounting registration processes for notes receivable and payment notes
Week 3	Accounting treatments and processes for cases of disposal of notes receivable and accounting registration for each case
Week 4	The concept and accounting classification of fixed assets and their characteristics, methods of accounting registration for fixed assets
Week 5	Accounting treatments and accounting registration methods for fixed assets, accounting classification of revenue expenditures and capital expenditures, and the accounting registration process
Week 6	The concept of the depreciation of fixed assets, an explanation of the most important methods used in the process of calculating the depreciation of fixed assets, a statement of the advantages and disadvantages of each method.
Week 7	The process of calculating the depreciation of fixed assets according to the various methods, the accounting registration process according to the direct and indirect method, and a statement of the effect of each method of calculating depreciation on the statement. .

	Accounting registration of fixed asset sales and calculation of the book value of the assets of financial position.
<b>Week 8</b>	<b>Midterm Exam</b>
<b>Week 9</b>	Calculating the profits and losses realized from the sale of assets and how to record the profits and losses in accounting
<b>Week 10</b>	Replacement of similar and dissimilar fixed assets and their accounting recording processes.
<b>Week 11</b>	Correcting accounting errors and settlement entries, preparing an adjusted trial balance, explaining the concept and types of accounting errors,
<b>Week 12</b>	Determine accounting treatments to correct errors, prepare settlement entries, and prepare the adjusted trial balance
<b>Week 13</b>	Final accounts and financial statements, the concept and nature of financial accounts, the concept and nature of financial statements
<b>Week 14</b>	The concept of a trading account, the process of preparing a trading account and closing restrictions for financial transactions related to the trading account
<b>Week 15</b>	<b>The concept of the profit and loss account and the restrictions on closing accounts related to the profit and loss account, preparing the financial position statement</b>
<b>Week 16</b>	<b>Preparatory week before the final Exam</b>

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
<b>Week 1</b>	None
<b>Week 2</b>	None
<b>Week 3</b>	None
<b>Week 4</b>	None

Week 5	None
Week 6	None
Week 7	None

Learning and Teaching Resources		
مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Kieso, D. E., Weygandt, J. J., Warfield, T. D., Wiecek, I. M., & McConomy, B. J. (2019). <i>Intermediate Accounting, Volume 2</i> . John Wiley & Sons.	Yes
Recommended Texts	Weygandt, J. J., Kieso, D. E., Kimmel, P. D., Trenholm, B., Warren, V., & Novak, L. (2019). <i>Accounting Principles, Volume 2</i> . John Wiley & Sons.	Yes
Websites		

Grading Scheme				
مخطط الدرجات				
Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group	FX - Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded

(0 – 49)	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

## MODULE DESCRIPTION FORM

### نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية		
Module Title اسم المقرر	اللغة الانكليزية	Module Delivery
Module Type نوع المقرر	S	<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر
Module Code رمز المقرر	BCAS63	

<b>ECTS Credits</b> عدد ساعات المقرر اليومي	<b>2</b>		<input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر	
<b>SWL (hr/sem)</b> عدد الساعات بالفصل الدراسي	<b>30</b>			
<b>Module Level</b> مستوى المقرر	2		<b>Semester of Delivery</b> الفصل الدراسي	4
<b>Administering Department</b> القسم الاداري	المحاسبة		<b>College</b> رمز الجامعة	
<b>Module Leader</b> مدير المقرر	Hawraa Abbas		<b>e-mail</b>	
<b>Module Leader's Acad. Title</b> اللقب العلمي لمدير المقرر	Assistant Lecture		<b>Module Leader's Qualification</b> شهادة مدير المقرر	Master
<b>Module Tutor</b> مدرس المقرر	Hawraa Abbas		<b>e-mail</b>	
<b>Peer Reviewer Name</b> اسم المراجع			<b>e-mail</b>	
<b>Scientific Committee Approval Date</b> تاريخ اعداد الوصف	2026/2/1		<b>Version Number</b>	

### Relation with other Modules

العلاقة مع المواد الدراسية الأخرى

<b>Prerequisite module</b>	None	<b>Semester</b>	
<b>Co-requisites module</b>	None	<b>Semester</b>	

### Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Aims</b> أهداف المادة الدراسية	<ul style="list-style-type: none"> <li>• <b>Language Skills Development:</b> To improve students' reading, writing, listening, and speaking skills in English.</li> <li>• <b>Understanding Accounting Terminology:</b> To enable students to use accounting terminology in English correctly and effectively.</li> <li>• <b>Enhancing Communication:</b> To improve the ability to communicate effectively within academic and professional contexts.</li> <li>• <b>Developing Critical Thinking:</b> To encourage students to analyze texts and scenarios in the English language.</li> <li>• <b>Achieving Cultural Literacy:</b> To promote cultural understanding through the study of English literature and various texts.</li> </ul>
---	--

<p><b>Module Learning Outcomes</b></p> <p>مخرجات التعلم للمادة الدراسية</p>	<ul style="list-style-type: none"> <li>• <b>Improving Writing Skills:</b> The ability of students to write academic reports and essays in English.</li> <li>• <b>Understanding Accounting Terminology:</b> Mastery of using accounting terms in English across various contexts.</li> <li>• <b>Developing Reading Skills:</b> The ability to read academic and technical texts and comprehend their content.</li> <li>• <b>Oral Expression:</b> Enhancing speaking and presentation skills in English before an audience.</li> <li>• <b>Active Listening:</b> Improving listening skills to understand lectures and discussions conducted in English.</li> </ul>
<p><b>Indicative Contents</b></p> <p>المحتويات الإرشادية</p>	<ul style="list-style-type: none"> <li>• Introduction to the English Language.</li> <li>• Basic Grammar</li> <li>• Writing Skills.</li> <li>• Reading Skills.</li> <li>• Oral Expression.</li> <li>• Accounting Terminology.</li> <li>• Listening Skills.</li> <li>• English Literature and Texts.</li> </ul>

<p style="text-align: center;"><b>Learning and Teaching Strategies</b></p> <p style="text-align: center;">استراتيجيات التعلم والتعليم</p>	
<p><b>Strategies</b></p>	<p>Teaching and learning strategies for the English Language course within the accounting departments of Iraqi Colleges of Administration and Economics involve the use of interactive lectures to enhance understanding and engagement. Workshops are conducted to apply accounting terminology in practical contexts, helping students bridge the gap between theoretical knowledge and real-world application. Furthermore, group activities are organized to strengthen communication and oral expression skills. Literary materials and academic texts are utilized to enhance reading and analytical skills, while student performance is assessed through tests and practical projects to ensure the achievement of educational objectives.</p>

<p style="text-align: center;"><b>Student Workload (SWL)</b></p> <p style="text-align: center;">الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا</p>			
<p><b>Structured SWL (h/sem)</b></p> <p>الحمل الدراسي المنتظم للطالب خلال الفصل</p>	<p>30</p>	<p><b>Structured SWL (h/w)</b></p> <p>الحمل الدراسي المنتظم للطالب أسبوعيا</p>	<p>2</p>
<p><b>Unstructured SWL (h/sem)</b></p> <p>الحمل الدراسي غير المنتظم للطالب خلال الفصل</p>	<p>155</p>	<p><b>Unstructured SWL (h/w)</b></p> <p>الحمل الدراسي غير المنتظم للطالب أسبوعيا</p>	<p>1</p>

<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	45
---	----

<b>Module Evaluation</b> تقييم المادة الدراسية					
		<b>Time/Number</b>	<b>Weight (Marks)</b>	<b>Week Due</b>	<b>Relevant Learning Outcome</b>
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5, 10	LO # 2,4
	<b>Assignments</b>	2	10% (10)	2, 12	LO # 1,3,5
	<b>Projects / Lab.</b>	1	10%(10)	cont	
	<b>Report</b>	1	10% (10)	10	LO # 8,9
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	8	LO # 3,5,9
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	<b>Material Covered</b>
<b>Week</b>	<b>Material Covered</b>
<b>Week 1</b>	<b>UNIT ONE TENSES</b>
<b>Week 2</b>	<b>QUESTIONS QUESTIONS WORDS</b>
<b>Week 3</b>	<b>UNIT TWO HAVE , HAVE GOT</b>
<b>Week 4</b>	<b>PRESENT CONTINUOUS PRESENT SIMPLE</b>
<b>Week 5</b>	<b>UNIT THREE PAST SIMPLE</b>
<b>Week 6</b>	<b>PAST CONTINUOUS</b>
<b>Week 7</b>	<b>Mid – Term Exam</b>
<b>Week 8</b>	<b>UNIT FOUR QUANTITY</b>

Week 9	SOME AND ANY
Week 10	UNIT FIVE FUTURE INTENTIONS
Week 11	VERB PATTERNS
Week 12	UNIT SIX COMPARATIVE ADJECTIVES
Week 13	SUPERLATIVE ADJECTIVES
Week 14	UNIT SEVEN PRESENT PERFECT AND PAST SIMPLE
Week 15	SECOND INTERNAL EXAM

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

### Learning and Teaching Resources

مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	THE NEW HEADWAY PRE-INTERMEDIATE BOOK By John and Liz Soars	No

<b>Recommended Texts</b>		<b>No</b>
<b>Websites</b>	Specialized Websites	

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
<b>Success Group</b> (50 - 100)	<b>A</b> - Excellent	امتياز	90 – 100	Outstanding Performance
	<b>B</b> - Very Good	جيد جدا	80 – 89	Above average with some errors
	<b>C</b> – Good	جيد	70 – 79	Sound work with notable errors
	<b>D</b> - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	<b>E</b> - Sufficient	مقبول	50 – 59	Work meets minimum criteria
<b>Fail Group</b> (0 – 49)	<b>FX</b> – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	<b>F</b> – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

## MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

### Module Information

معلومات المادة الدراسية

<b>Module Title</b> اسم المقرر	<b>محاسبة متوسطة 2</b>		<b>Module Delivery</b>	
<b>Module Type</b> نوع المقرر	C		<input checked="" type="checkbox"/> Theory نظري <input type="checkbox"/> Lecture اونلاين <input type="checkbox"/> Lab مختبر <input type="checkbox"/> Tutorial مراجعة <input type="checkbox"/> Practical عملي <input type="checkbox"/> Seminar سيمينر	
<b>Module Code</b> رمز المقرر	AC3007			
<b>ECTS Credits</b> عدد ساعات المقرر اليومي	3			
<b>SWL (hr/sem)</b> عدد الساعات بالفصل الدراسي	45			
<b>Module Level</b> مستوى المقرر	2	<b>Semester of Delivery</b> الفصل الدراسي		
<b>Administering Department</b> القسم الاداري	Accounting	<b>College</b> رمز الجامعة		
<b>Module Leader</b> مدير المقرر	Asst. Lect. Ali Abdul-Ridha		<b>e-mail</b>	
<b>Module Leader's Acad. Title</b> اللقب العلمي لمدير المقرر	Assistant Lecturer	<b>Module Leader's Qualification</b> شهادة مدير المقرر	Master	
<b>Module Tutor</b> مدرس المقرر	Asst. Lect. Ali Abdul-Ridha		<b>e-mail</b>	
<b>Peer Reviewer Name</b> اسم المراجع		<b>e-mail</b>		
<b>Scientific Committee Approval Date</b> تاريخ اعداد الوصف	2026/2/1	<b>Version Number</b>		

<b>Relation with other Modules</b>			
العلاقة مع المواد الدراسية الأخرى			
<b>Prerequisite module</b>	None	<b>Semester</b>	
<b>Co-requisites module</b>	None	<b>Semester</b>	

## Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

<b>Module Aims</b> أهداف المادة الدراسية	<ul style="list-style-type: none"><li>• Understanding basic accounting principles</li><li>• Developing financial analysis skills</li><li>• Applying accounting standards</li><li>• Enhancing critical thinking.</li></ul>
<b>Module Learning Outcomes</b> مخرجات التعلم للمادة الدراسية	<ul style="list-style-type: none"><li>• Explaining accounting principles</li><li>• Preparing financial statements</li><li>• Analyzing financial data</li><li>• Applying accounting standards</li><li>• Solving accounting problems.</li></ul>
<b>Indicative Contents</b> المحتويات الإرشادية	<ul style="list-style-type: none"><li>• Introduction to Intermediate Accounting</li><li>• Income Statement</li><li>• The Accounting Cycle</li><li>• Accounting Records</li><li>• Preparation of Financial Statements</li><li>• Accrual and Cash Basis Accounting</li><li>• Basic Accounting Principles.</li></ul>

## Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

<b>Strategies</b>	<ul style="list-style-type: none"><li>• The instructor must adopt multiple strategies for teaching the fundamentals of intermediate accounting.</li><li>• Active learning should be used to enhance student engagement and participation.</li><li>• Real-world case studies should be employed to apply theoretical concepts to practical situations.</li><li>• It is recommended to provide diverse educational resources, such as videos and accounting software, to facilitate student understanding.</li><li>• Finally, continuous assessment techniques can be utilized to monitor student progress and identify specific strengths and weaknesses.</li></ul>
-------------------	--

## Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

<b>Structured SWL (h/sem)</b> الحمل الدراسي المنتظم للطالب خلال الفصل	45	<b>Structured SWL (h/w)</b> الحمل الدراسي المنتظم للطالب أسبوعيا	3
--	----	---	---

<b>Unstructured SWL (h/sem)</b> الحمل الدراسي غير المنتظم للطالب خلال الفصل	30	<b>Unstructured SWL (h/w)</b> الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
<b>Total SWL (h/sem)</b> الحمل الدراسي الكلي للطالب خلال الفصل	75		

<b>Module Evaluation</b> تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
<b>Formative assessment</b>	<b>Quizzes</b>	2	10% (10)	5, 10	LO # 2,4
	<b>Assignments</b>	2	10% (10)	2, 12	LO # 1,3,5
	<b>Projects / Lab.</b>	1	10%(10)	cont	
	<b>Report</b>	1	10% (10)	10	LO # 8,9
<b>Summative assessment</b>	<b>Midterm Exam</b>	2 hr	10% (10)	8	LO # 3,5,9
	<b>Final Exam</b>	3hr	50% (50)	16	All
<b>Total assessment</b>			100% (100 Marks)		

<b>Delivery Plan (Weekly Syllabus)</b> المنهاج الاسبوعي النظري	
	Material Covered
<b>Week</b>	<b>Material Covered</b>
<b>Week 1</b>	Here is the translation of the weekly syllabus into formal academic English:
<b>Week 2</b>	Delivery Plan (Weekly Syllabus)
<b>Week 3</b>	<b>Accounting for Inventory:</b> The concept of inventory in commercial and industrial companies.
<b>Week 4</b>	<b>Accounting for Inventory</b> under the Periodic and Perpetual inventory systems.

Week 5	<b>Inventory valuation methods</b> and disclosure in financial statements.
Week 6	<b>Accounting for Financial Investments:</b> Concept of investments and types of securities.
Week 7	<b>Accounting for investments</b> in Debt Securities.
Week 8	<b>Accounting for investments</b> in Equity Securities.
Week 9	<b>Midterm Exam.</b>
Week 10	<b>Evaluation of the investment portfolio</b> at the end of the period and its disclosure in financial statements.
Week 11	<b>First Monthly Exam</b> and discussion of exam results.
Week 12	<b>Accounting for Fixed Assets:</b> Concept and characteristics of fixed assets.
Week 13	<b>Methods of acquiring</b> Fixed Assets.
Week 14	<b>Depreciation of Fixed Assets:</b> Calculation methods and recording in accounting records.
Week 15	<b>Impairment of Fixed Assets</b> and methods of fixed asset disposal.

### Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي للمختبر

	Material Covered
Week 1	None
Week 2	None
Week 3	None
Week 4	None
Week 5	None
Week 6	None
Week 7	None

## Learning and Teaching Resources

### مصادر التعلم والتدريس

	Text	Available in the Library?
Required Texts	Intermediate Financial Accounting according to International Financial Reporting Standards (IFRS) by Prof. Dr. Talal Al-Jajawy.	No
Recommended Texts	Intermediate Accounting by Asst. Prof. Dr. Bushra Fadhil Al-Tai and Asst. Prof. Hakim Hammoud Al-Saidi.	No
Websites	Any website pertaining to the principles of financial accounting.	

## Grading Scheme

### مخطط الدرجات

Group	Grade	التقدير	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 – 100	Outstanding Performance
	B - Very Good	جيد جدا	80 – 89	Above average with some errors
	C – Good	جيد	70 – 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 – 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

**Note:** Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

# STAGE 3 / SEM 5

## Course Description Form

Course Name:	Financial Statement Analysis
Course Code:	AC5005
Semester / Year:	2025/2026

Program Name:	Bachelor of Accounting	
Date of Description Preparation:	2025/10/14	
Available Attendance Forms:	In-person	
Total Study Hours / Total Units:	2hours / 2 units	
Course Coordinator(s):	M.M Ali Abdul Redha	
Academic Title:	assistant teacher	
University Email:		
Course Objectives:		
<ol style="list-style-type: none"> <li>1. Providing students with a comprehensive understanding of tools and techniques for financial performance analysis.</li> <li>2. Training students to analyze financial statements using real data.</li> <li>3. Enabling students to use financial ratios to assess financial health.</li> <li>4. Developing applied skills in cash flow analysis.</li> <li>5. Developing the ability to make investment decisions based on scientific financial analysis.</li> <li>6. Linking financial analysis to professional and ethical standards.</li> <li>7. Enhancing critical thinking in dealing with financial reports.</li> <li>8. Preparing the student to use computational analysis tools.</li> <li>9. Building high competence in presenting accurate financial analysis reports.</li> </ol>		

Teaching and Learning Strategies:
<ol style="list-style-type: none"> <li>1. Theoretical lectures.</li> <li>2. Real-world case studies.</li> <li>3. Group analytical projects.</li> <li>4. Interactive discussions.</li> <li>5. In-class exercises and practical applications.</li> <li>6. Use of financial analysis software.</li> <li>7. Presentations.</li> <li>8. Training worksheets..</li> </ol>

1.Course Outcomes, Teaching & Learning Methods, and Assessment
A - Knowledge Objectives:
<ol style="list-style-type: none"> <li>1. Understand basic concepts in financial analysis.</li> <li>2. Distinguish between types of financial analysis (horizontal, vertical, ratio).</li> <li>3. Interpret the relationship between financial statements and institutional performance.</li> <li>4. Understand how to assess liquidity, profitability, and solvency.</li> <li>5. Apply analysis using cash flow statements and ratios.</li> </ol>

6. Realize the factors affecting financial reporting.
7. Link financial analysis to managerial decision-making.

#### B - Skill Objectives (Course-Specific):

1. Use financial analysis tools efficiently.
2. Evaluate and analyze financial statements.
3. Present professional financial analysis reports.
4. Use specialized software in analysis.
5. Handle complex cases in financial data.
6. Apply different models in financial performance evaluation.
7. Conduct critical analysis and make financial decisions based on results

#### C - Teaching and Learning Methods:

1. Theoretical lectures supported by practical examples.
2. Analytical case studies.
3. Applied group projects.
4. Training on financial analysis programs.
5. Purposeful in-class discussions.

#### D - Assessment Methods:

1. Monthly exams.
2. Applied projects to analyze real financial statements.
3. Final exam.
4. Quizzes and in-class exercises.

#### Course Structure.2

Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
Participation and discussion	Theoretical explanation	Introduction to the course	Understand the course scope and objectives	2	1

Case study and quiz	Explanation and group work	Review of the course and key concepts	Review and evaluate the course	2	14
Comprehensive review	Review	Comprehensive review	Measure students' final level	2	15
Quiz and in-class exercises	Explanation and discussion	Introduction to financial analysis	Define types of financial analysis	2	2
Discussion and in-class exercises	Practical examples	Types of financial analysis	Distinguish between types of analysis	2	3
Assignment and quiz	Case study and lecture	Components of financial analysis	Analyze components of financial statements	2	4
Quiz and group work	Explanation and practical example	Models for financial performance analysis and evaluation	Apply financial analysis and evaluation models	2	5
Case study and participation	Group activity	Analysis of financial reports and the reporting environment	Understand legal financial reports	2	6
Assignment and quiz	Case study	Cash flow analysis	Analyze the cash flow statement	2	7
In-class exercises	Group work	The direct method for cash flows	Analyze the direct method	2	8
Monthly exam	Review and exam	First Monthly Exam	Assess theoretical and applied understanding	2	9
Quiz and case study	Explanation and discussion	Financial ratio analysis	Interpret and analyze financial ratios	2	10
In-class exercises	Group work	Advanced financial ratio analysis	Assess liquidity, profitability, and solvency	2	11
Assignment and participation	Group project	Project evaluation and investment policies	Predict financial failure	2	12
Monthly exam	Review and exam	Second Monthly Exam	Assess cumulative understanding	2	13

### 3.Course Assessment:

- Analysis of student results in quizzes and final exams.
- Monitoring student performance in applied projects.
- Comparing achievement between different sections

### 4.مصادر التعلم والتدريس :

1. Fridson, M. S., & Alvarez, F. (2022). *Financial statement analysis: a practitioner's guide*. John Wiley & Sons.
2. Olayinka, A. A. (2022). *Financial statement analysis as a tool for investment decisions*. IJFAM.
3. Wang, Y., Yu, M., & Gao, S. (2022). *Gender diversity and financial statement fraud*. Journal of Accounting and Public Policy.
4. Mrema, T. V. (2024). *Financial Statements Analysis Tools in Tanzania's Commercial Banks*. ADFJ.
5. Adhikari, A., & Ionici, O. (2022). *Teaching financial statements analysis using Bloomberg*. Journal of Education for Business.
6. Worksheets and real case studies from local and global markets.
7. Electronic resources from financial analysis programs such as Excel, Power BI, and Quick Analysis Tools.

## Course Description Form

Course Name:	Corporate Accounting
Course Code:	AC5002
Semester / Year:	First Course
Program Name:	Bachelor of Accounting Sciences

Date of Description Preparation:	2025/10/14	
Available Attendance	Classrooms	
Total Study Hours / Total	60hours (4 hours weekly x 15 weeks)	
Course Coordinator(s):	M.M . Mahmoud Ibrahim	
Academic Title:	Assistant Lecture	
University Email:		

#### 5.Course Objectives:

Comprehensive coverage of the most important topics in financial accounting.

- 1– Teaching the student skills to handle various situations related to all types of companies.
- 2– Skills to identify problems related to companies, analyze their causes, and provide solutions.
- 3– Skills to keep pace with developments and what is imposed by legal and legislative changes or business techniques.
- 4 –Skills to determine the causes of liquidation, withdrawal, or admission.

#### 6.Teaching and Learning Strategies:

1. Cooperative Learning
2. Project-Based Learning
3. Blended Learning
4. Case Study
5. Problem-Based Learning (PBL)
- 6 . Immediate Feedback

## 7.Course Outcomes, Teaching & Learning Methods, and Assessment

### **A - Knowledge Objectives:**

A1 – Understand the nature of corporate accounting work.

A2 – Distinguish between the basic characteristics of partnership companies and joint–stock companies.

A3 – Know the accounting treatments for companies.

A4 – Focus on accounting treatments for partnership companies.

A5 – Focus on accounting treatments for joint–stock companies.

### **B - Skill Objectives (Program-Specific):**

B1 - Know the components of corporate accounting by clarifying the theoretical and practical basis.

B2 - Know how to perform accounting treatments for partnership companies.

B3 - Know how to perform accounting treatments for joint-stock companies.

### **C - Teaching and Learning Methods:**

1 -Providing students with the appropriate concepts and procedures necessary to understand corporate accounting.

2 -Clarifying corporate accounting in general.

3 -Applying some illustrative examples for each topic, and solving comprehensive exercises for each topic.

4 -Assigning students to solve homework at the end of each chapter of the textbook, as well as some external exercises.

### **D - Assessment Methods:**

Participation in lectures.

Performing and submitting homework on time.

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

Daily quizzes.

Monthly exams.

8.Course Structure					
Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
Lecture participation, short questions during lecture.	Provide students with concepts/procedures for understanding companies - Clarify financial accounting	Accounting in Partnership Companies	1) Describe the concept of companies 2) Understand the general objective of companies 3) Identify the basic characteristics of partnership companies.	5	First
Perform and submit homework on time.	Apply illustrative examples, solve comprehensive exercises.		Accounting procedures for establishing a partnership company	5	Second
Give lecture, spark discussion, give exercises.	Give lectures, apply illustrative examples, solve comprehensive exercises.		Describe and form the capital of partnership companies.	5	Third
Assign homework from end of chapter and external exercises.	Give lectures and apply illustrative examples.		Liquidation of partnership companies.	5	Fourth
Assign homework from end of chapter and external exercises.	Apply illustrative examples, solve comprehensive exercises.		Accounting procedures for the liquidation of partnership companies.	5	Fifth
Assign homework at the end of the chapter.	Give lectures, apply illustrative examples, solve comprehensive exercises.		Admission of a partner	5	Sixth
Perform and submit homework on time.	Give lectures, apply illustrative examples, solve comprehensive exercises.		Accounting procedures for the admission of a partner	5	Seventh
Perform and submit homework on time.	Apply illustrative examples		Withdrawal of a partner	5	Eighth

	Apply illustrative examples		Accounting procedures for the admission of a partner	5	Ninth
			Monthly Exam	5	Tenth
Assign homework at the end of the chapter.	Give lectures, apply illustrative examples, solve comprehensive exercises.	Accounting in Joint-Stock Companies	Joint-stock companies, concept, characteristics, disadvantages, types, and capital formation.	5	Eleventh
In-class test with homework assignment.	Give lectures		Capital stock and types of capital stock.	5	Twelfth
	Give lectures		Establishment of a joint-stock company and accounting procedures.	5	Thirteenth
In-class test with homework assignment.	Give lecture, spark discussion, apply illustrative examples.		Reduction and increase of capital for joint-stock companies and investment in shares.	5	Fourteenth
In-class test with homework assignment.	Give lectures, apply illustrative examples, solve comprehensive exercises.		Liquidation of joint-stock companies	5	Fifteenth

## 9. Learning and Teaching Resources

1-Required Books	Principles of Accounting / Measurement and Disclosure in Financial Statements by Dr. Radwan Helwa Hanan and Dr. Nizar Fulaih Al-Baldawi Hashim and Zayer / Management Accounting.
2 -Main References (Sources)	
"A- Recommended Books & References (Journals, Reports	Kieso, Donald , et al., " <b>Intermediate Accounting</b> " Spiceland, David, et al., " <b>Intermediate Accounting</b> "

## Course Description Form

1.Course Name:
Tax Accounting
2.Course Code:
AC5004
3.Semester / Year:
First Semester / 2025 – 2026
4.Date of Description Preparation:
2025 / 10 / 14
5.Available Attendance Forms:
Classroom
6.Total Study Hours:
3hours per week ( 45 hours ) 3 units
7.Course Coordinator(s):
M . M Abdulmohsen Ajeel Ayed
8.Course Objectives:
<ol style="list-style-type: none"><li>1. Aims to introduce accounting students to the concept, objectives, importance, classifications, and pillars of tax accounting, the entities subject to tax, and its practical applications, as well as an overview of exemptions and allowances.</li><li>2. Aims to teach accounting students the basics of tax accounting, what incomes are subject to tax, and how to account for them.</li><li>3. Aims to teach accounting students to know the scope and annual basis of taxation.</li><li>4. Aims to teach accounting students to know tax exemptions, allowances, and deductible expenses.</li><li>5. Aims to teach accounting students the mechanisms for treating losses for tax purposes.</li><li>6. Aims to teach accounting students to identify tax estimation methods.</li><li>7. Introduce accounting students to the concept of real estate tax and land (Arasat) tax and the mechanism for calculating them.</li><li>8. Introduce accounting students to the mechanism for calculating tax on salaries.</li><li>9.Introduce accounting students to tax audit procedures</li></ol>
9.Teaching and Learning Strategies:
<ol style="list-style-type: none"><li>1. Project-Based Learning: Encouraging students to work on real projects related to accounting, allowing them to apply theoretical concepts in practical situations.</li><li>2. Cooperative Learning: Dividing students into small groups to work on common tasks or projects, enhancing cooperation and teamwork skills.</li><li>3. Case-Based Learning: Using real case studies to analyze accounting problems and make decisions based on available data.</li><li>4. Explaining the scientific material to students in detail.</li><li>5. Visual aids, brainstorming, and report writing.</li><li>6. Discussion and dialogue about vocabulary related to the topic.</li><li>7.Distributing students into groups to study practical and applied cases related to the curriculum.</li></ol>

10.Course Structure					
Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
Discussion	Lecture explanation	Concept, objectives, rules, and legal basis of tax	Oral tests	3	1
Discussion	Lecture explanation	Tax evasion, its causes, tax avoidance, and double taxation	Practical applications and solutions	3	2
Discussion and questions	Diagram illustrating the lecture	Types of taxes and the tax structure in Iraq	Practical applications and solutions	3	3
Questions	Lecture explanation	Concept of tax accounting and components of the tax system	Practical applications and solutions	3	4
Questions	Example on the board	Income subject to tax in Iraqi tax legislation	Practical applications and solutions	3	5
Questions	Example on the board	Scope of tax application and tax year	Practical applications and solutions	3	6
Questions	Example on the board	Allowances, exemptions, and tax rate	Practical applications and solutions	3	7
			First Monthly Exam		8
Questions	Example on the board	Deductions and losses	Practical applications and solutions	3	9
Questions	Lecture explanation	Methods of estimating income subject to tax	Practical applications and solutions for losses	3	10
Questions	Lecture explanation	Tax audit	Practical applications and solutions	3	11
Questions	Example on the board	Real estate tax	Practical applications and solutions	3	12
Questions	Example on the board	Land (Arasat) tax	Practical applications and solutions	3	13
Questions	Example on the board	Tax on salaries	Practical applications and solutions	3	14
			Second Monthly Exam		15

<b>11.Course Assessment</b>	
Grade distribution: Coursework (40 marks) and Final Exam for the course (60 marks)	
<b>12.Learning and Teaching Resources</b>	
<b>Required Books (Textbooks) (if any)</b>	<b>Accounting and Tax Accounting book 2014, Tax Accounting book 2014</b>
<b>Main References (Sources)</b>	<b>Prof. Dr. Talal Mohammed Ali Al-Jaljawi, Asst. Prof. Dr. Haitham Al-Anbaki, Dar Al-Kutub Distributors - Publishers, Iraq - Karbala, 2014, Prof. Dr. Saud Jayed Mashkoor et al., Al-Muthanna University, 2014.</b>
<b>Recommended Books &amp; References (Journals, Reports...)</b>	
<b>Electronic References and Websites</b>	

## Course Description Form

<b>1.Course Name:</b>					
Financial Institutions Accounting					
<b>2.Course Code:</b>					
AC3006					
<b>3.Semester / Year:</b>					
First Semester – 2025 – 2026					
<b>4.Date of Description Preparation:</b>					
2025/10/14					
<b>5.Available Attendance Forms:</b>					
Classroom					
<b>6.Total Study Hours:</b>					
45hours					
<b>7.Course Coordinator(s):</b>					
M . M Dhai Majid Abd					
<b>8.Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1.Defining the subject of financial institutions accounting in terms of concept and objectives.</li> <li>2.The role of commercial banks in serving the community.</li> <li>3.The role of insurance companies in serving the community.</li> </ol>					
<b>9.Teaching and Learning Strategies:</b>					
<ol style="list-style-type: none"> <li>1. Project-Based Learning: Encouraging students to work on real projects related to accounting, allowing them to apply theoretical concepts in practical situations.</li> <li>2. Cooperative Learning: Dividing students into small groups to work on common tasks or projects, enhancing cooperation and teamwork skills.</li> <li>3. Case-Based Learning: Using real case studies to analyze accounting problems and make decisions based on available data.</li> <li>4. Explaining the scientific material to students in detail.</li> <li>5. Visual aids, brainstorming, and report writing.</li> <li>6. Discussion and dialogue about vocabulary related to the topic.</li> <li>7.Distributing students into groups to study practical and applied cases related to the curriculum..</li> </ol>					
<b>10.Course Structure</b>					
Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	H ou rs	We ek
Quiz + general questions and discussions	Theory and practical	Nature of banking activity and types of technical departments	Student should be able to understand the topics	3	1
Quiz + general questions and discussions	Theory and practical	Treasury Department	Student should be able to understand the topics	3	2

Quiz + general questions and discussions	Theory and practical	Current Accounts (Credit and Debit)	Student should be able to understand the topics	3	3
Quiz + general questions and discussions	Theory and practical	Time Deposits and Savings Department	Student should be able to understand the topics	3	4
Quiz + general questions and discussions	Theory and practical	Commercial Papers Department	Student should be able to understand the topics	3	5
Quiz + general questions and discussions	Theory and practical	Internal and External Transfers Department	Student should be able to understand the topics	3	6
Quiz + general questions and discussions	Theory and practical	Documentary Credits Department	Student should be able to understand the topics	3	7
Quiz + general questions and discussions	Theory and practical	Letters of Guarantee Department	Student should be able to understand the topics	3	8
		First Monthly Exam	Student should be able to understand the topics	3	9
Quiz + general questions and discussions	Theory and practical	Adjusting Entries	Student should be able to understand the topics	3	10
Quiz + general questions and discussions	Theory and practical	Final Accounts in Banks	Student should be able to understand the topics	3	11
Quiz + general questions and discussions	Theory and practical	Accounting in Insurance Companies	Student should be able to understand the topics	3	12
Quiz + general questions and discussions	Theory and practical	Accounting Treatments for Expenses and Revenues	Student should be able to understand the topics	3	13
Quiz + general questions and discussions	Theory and practical	Accounting Treatments for Investments and Reserves	Student should be able to understand the topics	3	14
		Second Monthly Exam	Student should be able to understand the topics	3	15

<b>11.Course Assessment</b>	
Grade distribution: Coursework (40 marks) and Final Exam for the course (60 marks)	
<b>12.Learning and Teaching Resources</b>	
Required Books (Textbooks) (if any)	Specialized Accounting Systems – Dr. Thamer Ghadhban et al.
Main References (Sources)	Financial Institutions Accounting – Haider et al.
Recommended Books & References (Journals, Reports...)	
Electronic References and Websites	

## Course Description Form

Course Name:	Unified Accounting System 1
Course Code:	AC5003
Semester / Year:	First / 2025-2026
Program Name:	
Date of Description Preparation:	2025/10/14
Available Attendance Forms:	In-person
Total Study Hours / Total Units:	45hours
Course Coordinator(s):	Dr. Ali Abd Hatem
Academic Title:	Lecturer
University Email:	
<b>Course Objectives:</b>	
<ol style="list-style-type: none"> <li>1. Comprehensive coverage of the most important topics in financial accounting.</li> <li>2. Providing the student with knowledge related to bank marketing (what it is, its importance, objectives, types, methods) while addressing other related topics.</li> </ol>	
<b>Teaching and Learning Strategies:</b>	
<ul style="list-style-type: none"> <li>- Managing the lecture in a way that emphasizes the importance of time.</li> <li>- Assigning the student some group activities and homework.</li> <li>- Allocating a percentage of the grade to group activities.</li> </ul>	
<b>Course Outcomes, Teaching &amp; Learning Methods, and Assessment</b>	
<b>A - Knowledge Objectives:</b>	
<ol style="list-style-type: none"> <li>1- Enable the student to recognize the importance of the Unified Accounting System</li> <li>2- Enable the student to recognize the difference between financial accounting and the Unified Accounting System.</li> <li>3- Acquire the necessary knowledge of the Unified Accounting System concept.</li> </ol>	
<b>B - Skill Objectives (Course-Specific):</b>	
<ol style="list-style-type: none"> <li>1 - Theoretical lectures</li> <li>2- Scientific reports</li> <li>3- Discussing and analyzing exercises close to practical reality..</li> </ol>	
<b>C - Teaching and Learning Methods:</b>	
<ol style="list-style-type: none"> <li>1 - Applications, discussion circles.</li> <li>2- Exercises and activities in the classroom.</li> <li>3- Guiding students to some websites to benefit from them.</li> </ol>	

**D - Assessment Methods:**

- Participation in the classroom.
- Submission of activities.
- Semester and final exams and activities.
- Interactive training.

**Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
General questions and discussion	Theory	Overview of accounting assumptions, principles, and bases	Accounting assumptions, principles, and bases	3	1
Applications	Theory	Features, characteristics, and scope of application	Features, characteristics, and scope of application	3	2
Applications	Theory	Unified Accounting System Guide	Unified Accounting System Guide	3	3
Applications	Theory	Explanation of the Unified Accounting System Guide	Explanation of the Unified Accounting System Guide	3	4
Applications	Theory	Account 12	Accounting treatment for the Assets account	3	5
Applications	Theory	Account 11		3	6
Applications	Theory	Account 13		3	7
Applications	Theory	Types of Assets		3	8
Applications	Theory	Types of Liabilities	Accounting treatment for the Liabilities account	3	9
Applications	Theory	Accounting treatment for Liabilities		3	10
Applications	Theory/Practical	Accounting treatment for Equity		3	11
Applications	Theory	Account 31	Accounting treatment for the Uses account	3	12
Applications	Theory	Account 32, 33		3	13
Applications	Theory	Account 34, 35, 36		3	14
Applications	Theory	Account 37, 38, 39		3	15

**Course Assessment:****Learning and Teaching Resources****Required Books****The Unified Accounting System**

Recommended Books &  
References (Journals,  
Reports, ...)

The Unified Accounting System and its  
Applications in Economic Units / Talib Al-Wa'ez /  
Razzaq Noor Imran

# Stage 3 / sem 6

## Course Description Form

Course Name:	Unified Accounting System 2
Course Code:	AC5009
Semester / Year:	Second / 2025-2026
Program Name:	
Date of Description	2025/10/14
Available Attendance	In-person
Total Study Hours / Total Units:	45hours
Course Coordinator(s):	Dr. Ali Abd Hatem
Academic Title:	Lecturer
University Email:	
Course Objectives:	
1. Comprehensive coverage of the most important topics in financial accounting.	
2. Providing the student with knowledge related to bank marketing (what it is, its importance, objectives, types, methods) while addressing other related topics.	
<b>Teaching and Learning Strategies:</b>	
- Managing the lecture in a way that emphasizes the importance of time.	
- Assigning the student some group activities and homework.	
- Allocating a percentage of the grade to group activities.	

Course Outcomes, Teaching & Learning Methods, and Assessment
<b>A - Knowledge Objectives:</b>
1- Enable the student to recognize the importance of the Unified Accounting System. 2- Enable the student to recognize the difference between financial accounting and Unified Accounting System. 3- Acquire the necessary knowledge of the Unified Accounting System concept.
<b>B - Skill Objectives (Course-Specific):</b>
1 - Theoretical lectures 2 - Scientific reports 3- Discussing and analyzing exercises close to practical reality.
<b>C - Teaching and Learning Methods:</b>
1 - Applications, discussion circles. 2 - Exercises and activities in the classroom. 3- Guiding students to some websites to benefit from them.
<b>D - Assessment Methods:</b>
- Participation in the classroom. - Submission of activities. - Semester and final exams and activities. -Interactive training.

Course Structure					
Assessment Method	Learning Method	Unit or Topic Name	Required Learning Outcomes	Hours	Week
General questions and discussion	Theory	Accounting Treatment for Resources	Resources	3	1
Applications	Theory	Accounting Treatment for Resources	Resources	3	2
Applications	Theory	Accounting Treatment for Resources	Resources	3	3
Applications	Theory	Financial Statements and Final Accounts	Final Accounts	3	4
Applications	Theory	Financial Statements and Final Accounts	Final Accounts	3	5
Applications	Theory	Financial Statements and Final Accounts	Final Accounts	3	6
Applications	Theory	Bookkeeping and Documentary Set	Used Documents and Records	3	7
Applications	Theory	Trial Balance	Trial Balance	3	8

Applications	Theory	Costs in the Unified Accounting System	Costs	3	9
Applications	Theory	Costs in the Unified Accounting System	Costs	3	10
Applications	Theory/Practical	Costs in the Unified Accounting System	Costs	3	11
Applications	Theory	Costs in the Unified Accounting System	Costs	3	12
Applications	Theory	Planning Budgets in the System	Budgets	3	13
Applications	Theory	Depreciation Rates	Depreciation	3	14
Discussion	Theory	Automation of the Unified Accounting System	System Automation	3	15
<b>Course Assessment:</b>					
<b>Learning and Teaching Resources</b>					
<b>Required Books</b>			<b>The Unified Accounting System</b>		
<b>Recommended Books &amp; References (Journals, Reports, ...)</b>			The Unified Accounting System and its Applications in Economic Units / Talib Al-Wa'ez / Razzaq Noor Imran		

## COURSE DESCRIPTION

<b>1. Course Name</b>
Cost Accounting
<b>2. Course Code</b>
AC5010
<b>3. Semester / Year</b>
Second Course
<b>4. Description Date</b>
2026/2/1
<b>5. Available Attendance</b>
In-person
<b>6. Total Study Hours</b>
45 Hours
<b>7. Course Coordinator</b>
Asst.Dr. Hassan Jameel
<b>8. Course Objectives</b>
<ul style="list-style-type: none"> <li>• Equipping students with the most important principles and basics of cost accounting.</li> <li>• Teaching students how to apply cost accounting in industrial companies.</li> <li>• Introducing cost accounting and demonstrating its importance in establishing a theoretical and practical framework.</li> <li>• Teaching students how to calculate product or service costs and record financial transactions in accounting records.</li> <li>• Introducing students to the financial statements produced by industrial companies at the end of the financial period.</li> <li>• Enhancing students' skills in preparing financial statements and their attached schedules specific to companies.</li> <li>•</li> </ul>
<b>9. Course Outcomes, Teaching, Learning, and Evaluation Methods</b>
<p><b>Cognitive Objectives:</b></p> <ul style="list-style-type: none"> <li>• A1- Introducing accounting as a science and art of recording financial operations.</li> <li>• A2- Introducing accounting as an information system.</li> <li>• A3- Recording daily entries in accounting records.</li> <li>• A4- Posting financial operations to the General Ledger.</li> <li>• A5- Classifying, indexing, and summarizing accounts.</li> <li>• A6- Preparing the Trial Balance.</li> </ul> <p><b>B- Course-Specific Skill Objectives:</b></p> <ul style="list-style-type: none"> <li>• B1- Recording financial operations in the General Journal and General Ledger.</li> <li>• B2- Defining the accounting cycle and production control accounts.</li> </ul>

- B3- Processing finished goods, work-in-progress, and their costs.
- B4- Handling normal and abnormal spoilage.

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit/Subject Name	Teaching Method	Evaluation Method
1-2	6	Student understanding	Cost Accounting Theories: Direct Theory	Lectures, Case Study, Discussion	Oral exams, Daily questions
3-4	6	Student understanding	Cost Accounting Theories: Variable Theory	Lectures, Case Study, Discussion	Oral exams, Daily questions
5-6	6	Student understanding	Cost Accounting Theories: Utilized Theory	Lectures, Case Study, Discussion	Oral exams, Daily questions
7-8	6	Student understanding	Control over Cost Elements	Lectures, Case Study, Discussion	Oral exams, Daily questions
9-10	6	Student understanding	Cost Accounting Systems	Lectures, Case Study, Discussion	Oral exams, Daily questions
11-12	6	Student understanding	Job Order Costing System	Lectures, Case Study, Discussion	Oral exams, Daily questions
13-15	9	Student understanding	Process Costing System	Lectures, Case Study, Discussion	Oral exams, Daily questions

## Teaching and Learning Strategies .11

- Learning through weekly lectures.
- Conducting in-person exams and pop quizzes for students.

<b>12. Course Evaluation</b>	
<ul style="list-style-type: none"> <li>• Oral exams</li> <li>• Monthly exams</li> <li>• Daily exams</li> <li>• Attendance and commitment</li> </ul>	
<b>13. Learning Resources</b>	
<b>Required Books</b>	<b>Cost Accounting / Dr. Salah Mahdi Al-Kawaz / 2020.</b>
<b>Main References</b>	<ul style="list-style-type: none"> <li>• <b>Principles of Cost Accounting / Dr. Mohammed Tayseer Abdul Hakim (2018)</b> <ul style="list-style-type: none"> <li>▪ <b>Principles of Cost Accounting / Dr. Nassif Jassim (2018).</b></li> </ul> </li> </ul>
<b>Recommended References:</b>	<b>Cost Accounting Systems / Dr. Mohammed Obada Noaman / 2016.</b>
<b>Electronic Resources</b>	<b>Mobtaath Library; Zahir Al-Qashi Library</b> <a href="http://alqashi.com/wp/?page_id=801">http://alqashi.com/wp/?page_id=801</a>

<b>1. Course Name</b>
<b>Advanced Accounting</b>
<b>2. Course Code</b>
<b>AC5007</b>
<b>3. Semester / Year</b>
Second Course
<b>4. Description Date</b>
2026/2/1
<b>5. Available Attendance</b>
In-person
<b>6. Total Study Hours</b>
45 Hours
<b>7. Course Coordinator</b>
<b>A.L. Dhi Majid</b>
<b>8. Course Objectives</b>
Providing students with primary information on the concept of joint-stock companies, their types, and characteristics. This includes an overview of the Iraqi Companies Law No. 21 of 1997 (Amended), accounting procedures for partners' accounts, increasing/decreasing capital, and liquidation.
<b>9. Teaching and Learning Methods</b>
Explanation and lecturing group questions and discussions presenting actual models of accounting work using Power Point.
<b>10. Teaching and Learning Strategies</b>
<b>A- Cognitive Objectives</b>
<ul style="list-style-type: none"> <li>• A1- Knowledge and understanding of accounting concepts and procedures related to the work of joint-stock companies.</li> <li>• A2- Providing the student with experience.</li> <li>• A3- Introducing the student to updates regarding stockholding.</li> <li>• A4- How to deal with shareholder accounts accounting-wise.</li> </ul>
<b>B- Course-Specific Skill Objectives</b>
<ul style="list-style-type: none"> <li>• B1- Highlighting the accounting procedures and treatments for shareholder accounts.</li> <li>• B2- Following up on laws, regulations, and standards issued recently and any new decisions related to them and how to apply them.</li> <li>• B3- Effects of applying advanced accounting on financial statements.</li> </ul>
<b>C- Affective and Value Objectives</b>
<ul style="list-style-type: none"> <li>• C1- Studying the student's psychological state.</li> <li>• C2- Encouraging teamwork.</li> <li>• C3- Enhancing competition.</li> <li>• C4- Using the rewards principle.</li> </ul>

## D- General and Qualifying Transferable Skills

- D1- Knowledge transferred from previous accounting materials such as Principles of Accounting and Intermediate Accounting.
- D2- Preparing for work within the professional climate.
- D3- Qualifying the student and granting them employability in all sectors.
- D4- Assigning students to prepare research papers.

## 11. Course Structure

Week	Hours	Teaching Objective	Unit or Subject Name	Teaching Method	Assessment Method
1	4	Identify the concept, nature, types, and characteristics of companies	Introduction to the Study of Companies	Lecturing	Oral tests
2	4	Joint-stock companies: concept and incorporation	Articles of Incorporation of a Joint-Stock Company	Lecturing	Oral tests
3				Lecturing	Oral tests
4			Issuance of Capital Shares	Lecturing	Oral tests
5-6		Capital Shares	Accounting Treatments for Unpaid Shares	Lecturing	Oral tests
7-8			Accounting Treatments for Reacquisition of Shares	Lecturing	Oral tests
9	4	Midterm Exam	Midterm Exam		
10	4	Capital Increase	Methods of Increasing Capital	Lecturing	Oral tests
11	4	Capital Reduction	Methods of Reducing Capital	Lecturing	Oral tests
12	4	Change in Company Ownership	Accounting Treatment	Lecturing	Oral tests
13	4	Company Liquidation	Quick Liquidation	Lecturing	Oral tests
14			Gradual Liquidation	Lecturing	Oral tests

15	4	Final Exam	Final Exam		
----	---	------------	------------	--	--

<b>12. Course Evaluation</b>	
<ul style="list-style-type: none"> <li>• Oral tests</li> <li>• Written tests</li> <li>• Report preparation</li> </ul>	
<b>13. Learning and Teaching Resources</b>	
<b>Required Books (Textbooks)</b>	Corporate Accounting / Prof. Dr. Bushra Al-Mashhadani
<b>Main References (Sources)</b>	Advanced Financial Accounting / John Larsen
<b>Recommended Books and References</b>	
<b>Electronic References and Websites</b>	Online publications including research, studies, or articles related to the subject.

## COURSE DESCRIPTION

<b>1. Course Name</b>
-----------------------

<b>Natural Resources Accounting</b>
2. Course Code
AC5008
3. Semester / Year
<b>Second Semester</b>
4. Date of Preparation
2026/2/1
5. Available Attendance Modes
In-person
6. Total Study Hours
45 Hours
7. Course Coordinator Name
Asst. Lect. Abdul Mohsen Agail
8. Course Objectives
<ul style="list-style-type: none"> <li>• <b>Providing the student with information regarding accounting operations for dealing with extractive companies.</b></li> <li>• <b>Familiarization with the accounting system for oil companies.</b></li> <li>• <b>Deepening students' theoretical and practical understanding of accounting treatments related to the work of oil companies.</b></li> </ul>
9. Teaching and Learning Strategies
<p><b>A- Cognitive Objectives</b></p> <ul style="list-style-type: none"> <li>• A1- Knowledge and understanding of accounting concepts and procedures related to the work of extractive companies.</li> <li>• A2- Providing the student with experience.</li> <li>• A3- Introducing the student to scientific developments.</li> <li>• A4- Professional conduct.</li> </ul> <p><b>B- Course-Specific Skill Objectives</b></p> <ul style="list-style-type: none"> <li>• B1- Highlighting accounting procedures and treatments for the oil industry.</li> <li>• B2- Taking into account the latest accounting practices for oil companies.</li> <li>• B3- Skill in preparing final accounts.</li> </ul> <p><b>c- Affective and Value Objectives</b></p> <ul style="list-style-type: none"> <li>• C1- Studying the student's psychological state.</li> <li>• C2- Encouraging teamwork.</li> </ul>

- C3- Enhancing competition.
- C4- Using the rewards principle.

#### **D- General and Qualifying Transferable Skills**

- D1- Knowledge transferred from previous accounting materials such as Principles of Accounting, Intermediate Accounting, and Cost Accounting.
- D2- Preparing for work within the professional climate.
- D3- Qualifying the student and granting them employability in all sectors.
- D4- Assigning students to prepare research papers.

<b>10. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or Subject Name</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>1</b>	3	Characteristics of extractive industry activity and the nature of oil accounting	Wasting Assets and Oil Accounting	Lecturing	Oral tests
<b>2</b>	3	Types and characteristics of research and exploration expenses	Research and Exploration Expenses	Lecturing	Oral tests
<b>3</b>	3	Capital Expenditure Method - Revenue Method - Successful Efforts Method	Accounting Treatment for Research and Exploration Expenses	Lecturing	Oral tests
<b>4</b>	3	Practical examples and exercises on the subject	Accounting Treatment for Research and Exploration Expenses	Lecturing	Oral tests
<b>5</b>	3	Recording expenses for obtaining concession rights	Recording Research and Exploration Expenses	Lecturing	Oral tests
<b>6</b>	3	Recording geological exploration expenses - Machinery and equipment expenses	Recording Research and Exploration Expenses	Lecturing	Oral tests
<b>7</b>	3	Methods of calculating amortization for unready contracts	Accounting Treatment for Unready Concession Contracts Account	Lecturing	Oral tests
<b>8</b>	3	Practical examples and exercises on the subject	Accounting Treatment for Unready Concession Contracts Account	Lecturing	Oral tests
<b>9</b>	3	Monthly Exam	Monthly Exam	Monthly Exam	Monthly Exam

10	3	Accounting treatment for the drilling phase and preparing the well for production	Accounting Treatment for Oil Extraction Expenses	Lecturing	Oral tests
11	3	Accounting treatment for the production and operation phase	Depletion of Producing Contracts	Lecturing	Oral tests
12	3	Methods of calculating depletion for producing wells and Income Statement (Cost/Financial)	Income Statement in Oil Companies	Lecturing	Oral tests
13	3	Methods of distributing joint costs	Joint Costs for Oil Production Operations	Lecturing	Oral tests
14	3	Practical examples and exercises on the subject	Joint Costs for Oil Production Operations	Lecturing	Oral tests
15	3	Final Exam	Final Exam	Final Exam	Final Exam

### 11. Teaching and Learning Methods

- Explanation and lecturing.
- Group questions and discussions.
- Presenting actual models of accounting work using Power Point.

### 12. Course Assessment

- Oral tests.
- Written tests.
- Report preparation.

### 13. Learning and Teaching Resources

<b>Required Books (Textbooks)</b>	Specialized Accounting Systems - Thaer Sabri Al-Ghaban.
<b>Main References (Sources)</b>	Natural Resources Accounting (Oil and Gas) - Abbas Fadhil Al-Okaili
<b>Recommended Books and References</b>	Abdul Malik Ismail Hajjar.
<b>Electronic References and Websites</b>	Lectures in Natural Resources Accounting.

## COURSE DESCRIPTION

1. Course Name	Auditing and Control
2. Course Code	AC5011
3. Semester / Year	Second Semester
4. Date of Preparation	1/2/2026
5. Available Attendance Modes	In- person
6. Total Study Hours / Units	45 Hours
7. Course Coordinator Name	Asst. Lect. Zeina Sadiq
8. Scientific Title	Assistant Lecturer
9. University Email	
<b>10. Course Objectives</b>	
<ul style="list-style-type: none"> <li>1- Student's acquisition of the concept of auditing and control.</li> <li>2- Clarifying the importance and objectives of auditing and control.</li> <li>3- Providing the student with experience in the auditing and control process.</li> </ul>	
<b>11. Teaching and Learning Strategies</b>	
<ul style="list-style-type: none"> <li>1- Developing student capabilities in accounting and auditing treatments.</li> <li>2- Developing student cognitive capabilities in reading and analyzing financial statements.</li> </ul>	
<b>12. Course Outcomes, Teaching, Learning, and Assessment Methods</b>	
<b>A - Cognitive Objectives</b>	
<ul style="list-style-type: none"> <li>1- Enables the student to identify the importance of auditing and control.</li> <li>2- Enables the student to identify the difference between internal auditing and external control.</li> <li>3- Acquisition of necessary knowledge for the concept of auditing and control.</li> </ul>	
<b>B - Course-Specific Skill Objectives</b>	
<ul style="list-style-type: none"> <li>1- Theoretical lectures,</li> <li>2- Scientific reports,</li> <li>3- Discussion and analysis of specialized auditing programs.</li> </ul>	
<b>C - Teaching and Learning Methods</b>	
<ul style="list-style-type: none"> <li>1- Applications, discussion circles</li> <li>2- Exercises and activities in the classroom.</li> <li>3- Guiding students to some websites to benefit from them.</li> </ul>	

<b>13. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or Subject Name</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
<b>1</b>	3	Required Learning Outcomes	Unit or Subject Name	Teaching Method	Assessment Method
<b>2</b>	3	Chapter One: Auditing	Concept of Auditing and its Objectives	Theoretical	General questions and discussion
<b>3</b>	3		Auditing Theory	Theoretical	General questions and discussion
<b>4</b>	3		Types of Auditing	Theoretical	General questions and discussion
<b>5</b>	3	Chapter Two: The Auditor (Account Auditor)	Auditor's Qualities and Scientific/Practical Qualifications	Theoretical	General questions and discussion
<b>6</b>	3		Rights and Duties of the Account Auditor	Theoretical	General questions and discussion
<b>7</b>	3		Ethics and Professional Conduct Rules	Theoretical	General questions and discussion
<b>8</b>	3	Chapter Three: Auditing Standards and Procedures	International Auditing Standards	Theoretical	General questions and discussion
<b>9</b>	3		Auditing Procedures	Theoretical	General questions and discussion
<b>10</b>	3	Chapter Four: Error and Fraud	Error, Fraud, and Auditor's Responsibility	Theoretical	General questions and discussion
<b>11</b>	3	Chapter Five: Preliminary Procedures and Planning the Audit	Assignment Requirements, Audit Program, and Working Papers	Theoretical	General questions and discussion
<b>12</b>	3	Chapter Six: Internal Control System	Concept, Objectives, Means, and Procedures	Theoretical	General questions and discussion
<b>13</b>	3		- Examining and evaluating the internal control system - Concept of internal auditing	Theoretical	General questions and discussion
<b>14</b>	3	Chapter Seven: Audit Evidence and Sampling Methods	- Concept, types, and means	Theoretical	General questions and discussion
<b>15</b>	3		Concept of Sampling in Auditing and Relative Importance	Theoretical	General questions and discussion

#### 14. Assessment Methods

- Participation in the classroom
- Submitting activities.
- Midterm and final exams and activities.
- Interactive training.

#### 15. Learning and Teaching Resources

Required Books	Principles of Auditing.
Main References (Sources)	Auditing between Theory and Practice / William Thomas.
Recommended Books and References	Integrated Auditing / James Loebbecke.
Electronic References, Internet Sites	Supreme Audit Institutions (INTOSAI).