

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



Academic Program and Course Description Guide

2024

Introduction:

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

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

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

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

Concepts and terminology:

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

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

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

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

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

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

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

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

Academic Program Description Form

University Name: Al-Furat Al-Awsat Technical University

Faculty/Institute: Diwaniyah Technical Institute

Scientific Department: Department of Accounting Technologies

Academic or Professional Program Name: Technical Diploma

Final Certificate Name: Diploma in Accounting Technology

Academic System: Annual

Description Preparation Date: 2024 /3/10

File Completion Date: 2024 /3/10

Signature: 

Head of Department Name:

Ass. Prof.Dr. Adnan Kadhum Matrood

Date: 24/3/2024

Signature: 

Scientific Associate Name:

Ass. Prof. Afrah Abdulwahed Gholam

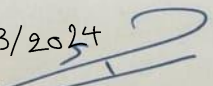
Date: 24/3/2024

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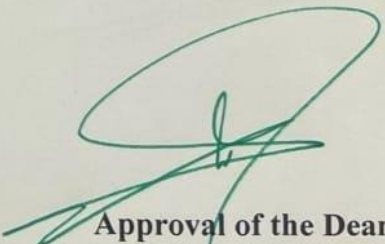
Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Ass. Prof. Afrah Rahim Eidan

Date: 24/3/2024 

Signature:

Approval of the Dean 

24/3/2024

1. Program Vision

The department relies on theoretical and scientific studies in the first and second stages and the use of electronic computers in the applied aspects of the accounting systems applied in Iraq, which provides graduates with knowledge and full ability to work in all different sectors .

2. Program Mission

Learn about accounting sciences to develop curricula theoretically and practically, use the latest teaching and training methods, and actively participate in developing the university environment and serving the community.

3. Program Objectives

Preparing technical staff capable of carrying out the tasks of the accounting and auditing cycle in the public and private economic sectors as well as non-profit units.

4. Program Accreditation

AACSB – Administrative Specialties.

5. Other external influences

Identifying and meeting labor market needs to direct academic content and practical training and the use of online distance learning platforms and other technologies may affect teaching and learning methods.

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements				
College Requirements				
Department Requirements	Number of courses: (19) theoretical hours (23) practical hours (36)	110	Specialization rate 71% Assistance rate 29%	Theoretical hours 39% Practical hours 61%
Summer Training	—	270		
Other				

* This can include notes whether the course is basic or optional.

7. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First		Accounting	2	4
		Governmental Accounting	1	3
		Readings Account	2	2
		Management	1	2
		Economic And Public Finance	1	2
		Computer Applications	1	2
		Statistics	1	1
		Human Rights& Democracy	1	-
		English	1	-
Second		Specialized Accounting	2	3
		Intermediate Accounting	1	3
		Unified Accounting System	1	3
		Cost Accounting	2	3
		Auditing	1	2
		Corporations Accounting	2	2
		Computer Applications	1	2
		English	1	-
		Project	-	2
		Baath Party crimes	1	-

8. Expected learning outcomes of the program

Knowledge	
Learning outcomes/knowledge and understanding	1- Recording accounting and knowing how to work with it. 2- Working in banking. 3- Knowledge of the accounting system in state departments. 4- According to the bank statement. 5- Monthly adjustment settings and final accounts. 6- Linking accounting to other sciences.
Skills	
Learning outcomes/subject-specific skills	1 - His ability to carry out accounting work. 2 - Knowing the types of accounting books. 3- Identify accounting terminology.
Learning Outcomes / Thinking Skills	1- Brainstorming. 2- Seminars. 3- Exchanging roles. 4- Finding the necessary solutions to the problems facing the system.
Ethics	
Learning outcomes/general and transferable skills	1- The ability to work within an integrated accounting team. 2- The ability to communicate effectively. 3- His ability to develop any skill required by the job he is in.

9. Teaching and Learning Strategies

- 1- Theoretical lectures and the use of modern scientific methods in presenting lectures (data show, for example).
- 2- Lectures in scientific laboratories.
- 3- Practical training in government departments.
- 4- Distributing students into groups to discuss a specific topic.
- 5- Transferring the reality of the lecture from the theoretical to the practical side (by representing the lecture practically by the students), (laboratories - field visits - methodological training).

10. Evaluation methods

- 1- A theoretical exam on papers.
 - Daily exams.
 - Quarterly exams.
 - final exams .
- 2- A practical exam in laboratories (the specialized accounting laboratory and the unified accounting system laboratory).
- 3- Oral questions.
- 4- Displaying models in the data show and answering them by the student.

11.Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/ kills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
1. Khudhiar majeed Allawi	Accounting	Cost and Administration			Staff	—
2. ADNAN KADHIM MATROOD	Accounting	Finance/Control			Staff	—
3. Farqad Faisal Jadaan Sallal	Accounting	Accounting (Financial and Auditing)			Staff	—
4. Mayada Hassan Raheem	Economy	Financial Policies			Staff	—
5. Sadeq Jaafar Kadhim	Accounting	Financial Accounting			Staff	—
6. Bashaer Khudhair Abbas	Accounting	Financial Accounting (Accounting Information Systems)			Staff	—
7. Ali Mahdi Hameed	Accounting	Cost and Administration			Staff	—
8. Shaymaa Nihro Jabal	Accounting	Accounting			Staff	—
9. Diana Nema Abdulrazzaq	Accounting	Finance and Banking			Staff	—
10. Amjed Kareem Ghadhab	Accounting	Financial Accounting			Staff	—
11. Fatimah Flayyih Oudah	Accounting	Financial Accounting			Staff	—
12. Samaher Sadeq Ali	Accounting	Accounting			Staff	—
13. Riyam Taqi Mohammed	Accounting	Financial Accounting			Staff	—
14. Zahraa saad jasim	Statistic	Applied Statistics			Staff	—
15. Zaid fouad hashim	English	English Literature			Staff	—
16. Hussain cheyad lafta	Mathematics	Mathematical Statistics			Staff	—
17. Nadhim khasran Hassooni	Accounting	Accounting			Staff	—
18. Hayder salim mousa	Accounting	Financial Accounting			Staff	—
19. Khalid Kadhim Mohammed	Management	Marketing Management			Staff	—
20. NADA TAHER MALIK	Communications Technology Engineering	Telecom			Staff	—
21. SARAH BASIM ABED	Information Technology Engineering	Information Technology Engineering/Computers and Computer networks			Staff	—
22. hasanain ali hadi	Law	Civil law			Staff	—

23. Hazim Alaa maabad	Arabic	Language			Staff	—
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Professional Development

Mentoring new faculty members

1. Introductory sessions about the institution or department, its vision and goals.
2. Guidance on curricula, courses and teaching methods.
3. Knowledge of modern technologies and e-learning tools.
4. Guidance on evaluation and promotion procedures.

Professional development of faculty members

1. Encouraging the faculty to continuously learn, continuously improve, search for development opportunities, and provide a supportive environment that encourages innovation.
2. Supporting faculty members' attendance at scientific conferences and workshops.
3. Encouraging the faculty to apply new ideas and create innovative teaching techniques.
4. Organizing training courses that improve teaching skills.
5. Adopting various methods to evaluate the performance of faculty members.

12. Acceptance Criterion

1. According to the central admission plan / morning study.
2. According to direct submission/evening study.

13. The most important sources of information about the program

1. Introductory publications issued by the department.
2. The institute's website.
3. Institute awareness committees.
4. Approved curriculum.
5. Other scientific sources, Arab or foreign.
6. – The Internet.

14. Program Development Plan

1. Adding new academic vocabulary to suit the rapid developments in administrative and accounting work.
2. Linking study topics to the actual work reality through field visits to the accounting and control departments in state departments.

Program Skills Outline

				Required program Learning outcomes											
Year/ Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First		Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Governmental Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Accounting Readings	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Management	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Economics and Public Finance	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Computer Applications	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Statistic	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Human Rights and Democracy	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		English	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

SECOND	Specialized Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Intermediate Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Unified Accounting System	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Cost Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Auditing	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Corporations Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Computer Applications	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	English	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Project	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Baath Party crimes	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

- Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	Documents and their types	Accounting - types of accounting books used - conditions that must be met in the books. Documents, their types, and methods of registration in books (single entry and double entry)	Giving a lecture and using clarification and discussion methods	Exams
2-3	6	Registration in books - single entry - double entry.	Types of accounting books used - daily book - stadium book - legal conditions that must be met in the books - documents, their types and methods of recording in the books - single entry - double entry.	Giving a lecture and using clarification and discussion methods	Exams
4-5	6	Assets and liabilities	How to form capital - the budget as a basis for the double entry theory - the debit account and the credit account and how to know each of them - an explanation of the general budget vocabulary - assets and liabilities.	Giving a lecture and using clarification and discussion methods	Exams
6	6	Controlling constraint - flexible constraint	Journal - Planning the journal - How to record in the journal according to the double entry theory - Types of double entry - Types of accounting entries - Controlling entry - Flexible entry - Various examples.	Giving a lecture and using clarification and discussion methods	Exams
7-8	6	Types of double entry	Journal - Planning the journal - How to record in the journal according to the double entry theory - Types of double entry - Types of accounting entries - Controlling entry - Flexible entry - Various examples.	Giving a lecture and using clarification and discussion methods	Exams
9-10	6	Sales permissions	Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and	Giving a lecture and using clarification and discussion methods	Exams

			their types - sales allowances - loans and their types, debit and credit, and different cases - payment of interest due on loans.		
11	6	Ledger layout	Stadium notebook - Planning the stadium notebook - Posting and balancing - Stadium notebook guide - Emphasizing various examples of how to use the notebook.	Giving a lecture and using clarification and discussion methods	Exams
12	6	Types of trial balance	Trial balance - planning the trial balance - types of trial balance (trial balance with balances - trial balance with totals) how to prepare each of them - examples.	Giving a lecture and using clarification and discussion methods	Exams
13-14	6	How to calculate accrued interest	Merchant operations with the bank - How to open a current account - How to open a deposit account (fixed deposits) How to calculate accrued interest - Withdrawal - Deposit - Definition of check - Types of checks (outgoing checks and incoming checks) - Endorsing checks - Sending checks to the bank for collection - Banking expenses Various bank commissions as well.	Giving a lecture and using clarification and discussion methods	Exams
15-16-17	6	Bill of exchange - arrest papers	Discount - types of discount - single and compound commercial discount - cash discount. Commercial papers - bills of exchange - notes receivable - notes payable.	Giving a lecture and using clarification and discussion methods	Exams
18	6	Methods for correcting errors	Justifications for withdrawing commercial papers - cases of disposal of receivable papers:	Giving a lecture and using clarification and discussion methods	Exams
19	6	Multi-column journal	Multi-column journal - accounts that are opened in the journal and how to register - examples	Giving a lecture and using clarification and discussion methods	Exams
20	6	The importance of the trial balance	Correcting errors - reasons for committing errors in books - types	Giving a lecture and using clarification and	Exams

			of accounting errors - methods for correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the suspense account.	discussion methods	
21-22	6	The difference between the general budget and the trial balance	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - various examples.	Giving a lecture and using clarification and discussion methods	Exams
23	6	Final Accounts	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - various examples.	Giving a lecture and using clarification and discussion methods	Exams
24	6	Revenue received in advance	Inventory (settlement of accounts) Settlement of nominal accounts - expenses accrued for expenses paid in advance - revenues received in advance.	Giving a lecture and using clarification and discussion methods	Exams
25	6	How to record extinction in accounting	Definition of extinction and the purposes of extinction - How to estimate extinction - Methods of calculating extinction - The straight line method - The diminishing installment method - The re-estimation method - The method of accounting for extinction - The direct method and the indirect method - Various examples.	Giving a lecture and using clarification and discussion methods	Exams
26	6	How to process the allowed discount	Debtors - types of debts (good debts - doubtful debts - bad debts) Debtors account settlement - how to treat bad debts for the allowance for doubtful debts. How to treat the allowable discount with the Revenue received in advance Allowed Discount Allowance – How to create the Allowed Discount Allowance	Giving a lecture and using clarification and discussion methods	Exams

27	6	Revenue received in advance	Inventory of notes receivable - How to create an allowance for severance expenses - Inventory of securities and how to create an allowance for a decline in securities prices.	Giving a lecture and using clarification and discussion methods	Exams
28	6	Inventory the box	Fund inventory - how to deal with the shortage / deficit / and increase / surplus / - Suspense account - examples and solutions to exercises.	Giving a lecture and using clarification and discussion methods	Exams
29	6	Inventory statement	Fund inventory - handling discrepancies (increases and decreases) - how to organize the inventory list - types of inventory (periodic and sudden)	Giving a lecture and using clarification and discussion methods	Exams
30	6	Accounting treatment of suspense account.	Accounting treatment of suspense account.	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-2	4	The importance of accounting	Definition of government accounting, purposes of government accounting, importance of government accounting, its characteristics, scope of application of the government budget.	Giving a lecture and using clarification and discussion methods	Exams
3	4	Financial Accounting	The conventional source of capacity for government units, a comparison between financial accounting and government accounting.	Giving a lecture and using clarification and discussion methods	Exams
4-5	4	Definition of budget	The state's general budget.....definition of the budget, budget divisions, guide to budget accounts, the difference between the general budget and the balance sheet.	Giving a lecture and using clarification and discussion methods	Exams
6-7	4	Budget implementation	The stages that the budget goes through, the rules for preparing the budget, implementing the budget and the importance of adhering to its provisions, an applied case in how to prepare and implement the budget.	Giving a lecture and using clarification and discussion methods	Exams
8-9	4	Public treasury formations	Administrative formations and the government accounting system, the concept of the public treasury, duties of the public treasury, formations of the public treasury/its branches, the connection between the branches of the public treasury, the method of financing government units and treasuries.	Giving a lecture and using clarification and discussion methods	Exams

10	4	Types of central system	The central accounting system, definition of the central accounting system, types of the central system, responsibilities of the accounting unit under it, the treasury under the central system	Giving a lecture and using clarification and discussion methods	Exams
11	4	Control method	The unit financing method applied for this system, the method of control over the absolute units of this system, the advantages and disadvantages of centralization.	Giving a lecture and using clarification and discussion methods	Exams
12-13	4	Definition of decentralized system,	The decentralized accounting system, definition of the decentralized system, components of the decentralized system, and the responsibilities of the accounting unit under it.	Giving a lecture and using clarification and discussion methods	Exams
14-15	4	Records used in accounting work	The method of financing the accounting unit under the decentralized system. The method of accounting control under it. Documents, records used in accounting work. Tables and trial balances, the entities to which the data are provided and their purpose.	Giving a lecture and using clarification and discussion methods	Exams
16-17	4	Processor style	Classification of budget accounts according to the accounting guide for budget accounts. The method of restrictive processing under the decentralized system,	Giving a lecture and using clarification and discussion methods	Exams
18-19	4	Revenues	Definition of revenues and their types according to the accounting guide for budget accounts, applied exercises on the first section/revenues.	Giving a lecture and using clarification and discussion methods	Exams
20-21	4	Expenses	Definition of expenses and their types according to the accounting guide for budget accounts/ applied exercises on the second section/ expenses.	Giving a lecture and using clarification and discussion methods	Exams

22-23	4	financial management	Financial, non-financial and regulatory assets, their concepts and classification according to the accounting guide for budget accounts, applied exercises on financial and non-financial assets.	Giving a lecture and using clarification and discussion methods	Exams
24-25	4	Accounting guide for budget accounts	Financial liabilities and regulatory liabilities, their concepts, and divisions according to the accounting guide for budget accounts, applied exercises on financial and regulatory liabilities.	Giving a lecture and using clarification and discussion methods	Exams
26	4	Expenses	Transfer and financial powers, taking into account the Financial Management and Public Debt Law /94 of 2004.	Giving a lecture and using clarification and discussion methods	Exams
27-28	4	financial management	Transfer and financial powers, taking into account the Financial Management and Public Debt Law /94 of 2004.	Giving a lecture and using clarification and discussion methods	Exams
29-30	4	Expenses	How to prepare the result account (budget transactions) and the financial position account, at the state level.	Giving a lecture and using clarification and discussion methods	Exams

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Basic English	Introduction to basic English terms	Giving a lecture and using clarification and discussion methods	Exams
2	4	Administrative specializations	Identify basic terms in administrative disciplines	Giving a lecture and using clarification and discussion methods	Exams
3	4	Accounting specialty	Learn about the basic terms in accounting	Giving a lecture and using clarification and discussion methods	Exams
4	4	Administrative specializations	Readings on selected topics in the field of administrative specializations	Giving a lecture and using clarification and discussion methods	Exams
5	4	Branches of accounting	Definition of accounting, branches of accounting	Giving a lecture and using clarification and discussion methods	Exams
6	4	Accounting as a profession	Accounting as a profession, specialized organizations and institutes	Giving a lecture and using clarification and discussion methods	Exams
7	4	Accounting concept	Read a topic about the concept of accounting	Giving a lecture and using clarification and discussion methods	Exams
8	4	Terminology review	Review of the terminology of the intellectual framework of accounting	Giving a lecture and using clarification and discussion methods	Exams
9	4	Assumptions terminology	Terms of assumptions and accounting principles	Giving a lecture and using clarification and discussion methods	Exams
10	4	Introductions and approaches to accounting thought	Readings in accounting theory, approaches and approaches to accounting thought	Giving a lecture and using clarification and discussion methods	Exams
11	4	Financial Accounting	Readings in accounting theory, forms and charts	Giving a lecture and using clarification and discussion methods	Exams
12	4	Professional institutes	Professional institutes and international bodies in the field of accounting	Giving a lecture and using clarification and discussion methods	Exams
13	4	Assumptions terminology	Accounting standards preparation committees	Giving a lecture and using clarification and discussion methods	Exams

14	4	Financial Accounting	Readings in financial accounting standards	Giving a lecture and using clarification and discussion methods	Exams
15	4	Governmental Accounting	Readings in government accounting standards	Giving a lecture and using clarification and discussion methods	Exams
16	4	Assumptions terminology	Accounting entries, different models	Giving a lecture and using clarification and discussion methods	Exams
17	4	Accounting entries	Accounting entries, multiple readings, formal aspects	Giving a lecture and using clarification and discussion methods	Exams
18	4	Trading account	Trading account terminology	Giving a lecture and using clarification and discussion methods	Exams
19	4	Financial Center	Readings on topics in the trading account	Giving a lecture and using clarification and discussion methods	Exams
20	4	Governmental Accounting	Expenses terminology	Giving a lecture and using clarification and discussion methods	Exams
21	4	Extinction and inventory	Revenue terminology	Giving a lecture and using clarification and discussion methods	Exams
22	4	Cost accounting	Readings on topics related to profits and losses	Giving a lecture and using clarification and discussion methods	Exams
23	4	Trading account	Asset-specific terminology	Giving a lecture and using clarification and discussion methods	Exams
24	4	Accounting entries	Terminology of liabilities and capital	Giving a lecture and using clarification and discussion methods	Exams
25	4	Financial position	Readings on topics related to the statement of financial position	Giving a lecture and using clarification and discussion methods	Exams
26	4	Trading account	Terminology of extinction and inventory	Giving a lecture and using clarification and discussion methods	Exams
27	4	Cost accounting	Readings on topics related to extinction and inventory	Giving a lecture and using clarification and discussion methods	Exams
28	4	Extinction and inventory	Cost accounting terminology	Giving a lecture and using clarification and discussion methods	Exams
29	4	Accounting entries	Readings on special topics in cost accounting	Giving a lecture and using clarification and discussion methods	Exams

30	4	Cost accounting	Terms related to auditing and internal control	Giving a lecture and using clarification and discussion methods	Exams
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11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Management					
2. Course Code:					
3. Semester / Year:					
First					
4. Description Preparation Date:					
2024					
5. Available Attendance Forms:					
6. Number of Credit Hours (Total) / Number of Units (Total)					
3 Hours / 6 Units					
7. Course administrator's name (mention all, if more than one name)					
Name: Khalid Kadhim Mohammed			Email: khaled.kazem.idi5@atu.edu.iq		
8. Course Objectives					
Objectives of the study subject The student will be able to:-		<ul style="list-style-type: none"> Providing students with basic concepts related to administrative activities practiced by the organization and their applications. It enables the student to understand the concept of modern management in the field of work and secretarial work and gain information to work in this field. 			
9. Teaching and Learning Strategies					
Strategy		The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Modern schools	Management - development and concepts - modern schools (Japanese, Situational, Islamic)	Giving a lecture and using clarification and discussion methods	Exams

2	3	Management jobs	Management jobs	Giving a lecture and using clarification and discussion methods	Exams
3	3	Facility jobs	Facility jobs	Giving a lecture and using clarification and discussion methods	Exams
4	3	Environmental factors affecting management	Environmental factors affecting management: Economic factors - political factors - social factors - technological factors.	Giving a lecture and using clarification and discussion methods	Exams
5	3	Planning	Administrative functions – planning	Giving a lecture and using clarification and discussion methods	Exams
6	3	Relationship with central planning	Types of planning - forecasting and its relationship to central planning	Giving a lecture and using clarification and discussion methods	Exams
7	3	Decision making process	Decision making process	Giving a lecture and using clarification and discussion methods	Exams
8	3	Programmed and non-programmed decisions	Programmed and non-programmed decisions	Giving a lecture and using clarification and discussion methods	Exams
9	3	Decision making process	Scientific methods in the decision-making process	Giving a lecture and using clarification and discussion methods	Exams
10	3	Administrative regulation	Administrative regulation	Giving a lecture and using clarification and discussion methods	Exams
11	3	Organizational structure in the organization	The principles used to determine the divisions of the organizational structure in the organization.	Giving a lecture and using clarification and discussion methods	Exams
12	3	Increasing the effectiveness of committees	Committees and factors that help increase the effectiveness of committees	Giving a lecture and using clarification and discussion methods	Exams
13	3	Scope of supervision	Administrative levels and scope of supervision.	Giving a lecture and using clarification and discussion methods	Exams
14	3	Validity	Validity - its limits - its sources - its types.	Giving a lecture and using clarification and discussion methods	Exams
15	3	Responsibility and authority	The relationship between responsibility and authority	Giving a lecture and using clarification and discussion methods	Exams

16	3	Networks	Communications - its types - communication networks and factors influencing the communication process.	Giving a lecture and using clarification and discussion methods	Exams
17	3	Centralization and decentralization	Centralization and decentralization	Giving a lecture and using clarification and discussion methods	Exams
18	3	Stimulus	Stimulus	Giving a lecture and using clarification and discussion methods	Exams
19	3	Incentives and motivations	Needs, incentives, motives, and the influential relationship between them.	Giving a lecture and using clarification and discussion methods	Exams
20	3	Leadership styles	Leadership - the difference between leadership and manager - characteristics of leadership - leadership styles.	Giving a lecture and using clarification and discussion methods	Exams
21	3	Control steps	Oversight - control steps	Giving a lecture and using clarification and discussion methods	Exams
22	3	Control methods	Types of oversight - methods of oversight	Giving a lecture and using clarification and discussion methods	Exams
23	3	Facility jobs	Facility jobs	Giving a lecture and using clarification and discussion methods	Exams
24	3	Production plans	Production management - production plans	Giving a lecture and using clarification and discussion methods	Exams
25	3	Marketing plan	Marketing plan	Giving a lecture and using clarification and discussion methods	Exams
26	3	Marketing plan	Marketing management - components of the marketing plan and their importance.	Giving a lecture and using clarification and discussion methods	Exams
27	3	Annual financial plans	Financial management - annual financial plans and their components.	Giving a lecture and using clarification and discussion methods	Exams
28	3	Components of the individuals plan	Personnel management - components of the personnel plan	Giving a lecture and using clarification and discussion methods	Exams
29	3	Human Resource Management	Human Resource Management	Giving a lecture and using clarification and discussion methods	Exams

30	3	Iraqi administration	Iraqi administration	Giving a lecture and using clarification and discussion methods	Exams
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11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Human needs	Examples of human needs and means of satisfying them.	Giving a lecture and using clarification and discussion methods	Exams
2	3	The economic problem	Examples of the economic problem and patterns of its solution.	Giving a lecture and using clarification and discussion methods	Exams
3	3	Price and income elasticities of demand	Applications on the demand schedule and drawing the demand curve.	Giving a lecture and using clarification and discussion methods	Exams
4	3	Price and income elasticities of demand	Applications to calculate price, income, and cross elasticities of demand.	Giving a lecture and using clarification and discussion methods	Exams
5	3	Supply curve	Applications of supply schedule and supply curve.	Giving a lecture and using clarification and discussion methods	Exams
6	3	Equilibrium price	Applications on elasticity of supply and how to calculate it, equilibrium price.	Giving a lecture and using clarification and discussion methods	Exams
7	3	Division of labor	Examples and applied cases of revenue costs.	Giving a lecture and using clarification and discussion methods	Exams
8	3	Equilibrium price	Examples of: 1. Perfect competition market 2. General monopoly market 3. Monopolistic competition market and oligopoly.	Giving a lecture and using clarification and discussion methods	Exams
9	3	Overhead expenses	Applications to methods of calculating national income and national expenditure.	Giving a lecture and using clarification and discussion methods	Exams
10	3	Tax base	Examples of barter and its disadvantages, examples of types of money, examples of monetary inflation and monetary deflation.	Giving a lecture and using clarification and discussion methods	Exams
11	3	Overhead expenses	Examples of general needs	Giving a lecture and using clarification and discussion methods	Exams

12	3	Tax justice	Examples of overhead expenses	Giving a lecture and using clarification and discussion methods	Exams
13	3	Overhead expenses	Examples of general needs	Giving a lecture and using clarification and discussion methods	Exams
14	3	Economic impacts	Examples of economic impacts	Giving a lecture and using clarification and discussion methods	Exams
15	3	Overhead expenses	Examples of state revenues from its properties	Giving a lecture and using clarification and discussion methods	Exams
16	3	Tax justice	Examples of tax purposes	Giving a lecture and using clarification and discussion methods	Exams
17	3	Tax base	Examples of tax base	Giving a lecture and using clarification and discussion methods	Exams
18	3	Economic impacts	Applied cases on types of taxes, tax justice	Giving a lecture and using clarification and discussion methods	Exams
19	3	Descending price	Examples of the tax rate (relative rate, progressive rate, descending rate)	Giving a lecture and using clarification and discussion methods	Exams
20	3	Economic impacts	Examples of tax fairness and the rules on which it is based	Giving a lecture and using clarification and discussion methods	Exams
21	3	Draw the demand curve	Examples of fees	Giving a lecture and using clarification and discussion methods	Exams
22	3	Revenue costs	Examples of human needs and means of satisfying them.	Giving a lecture and using clarification and discussion methods	Exams
23	3	The economic problem	Examples of the economic problem and patterns of its solution.	Giving a lecture and using clarification and discussion methods	Exams
24	3	Draw the demand curve	Applications on the demand schedule and drawing the demand curve.	Giving a lecture and using clarification and discussion methods	Exams
25	3	Price demand	Applications to calculate price, income, and cross elasticities of demand.	Giving a lecture and using clarification and discussion methods	Exams

26	3	The economic problem	Applications of supply schedule and supply curve.	Giving a lecture and using clarification and discussion methods	Exams
27	3	Monopolistic competition and oligopoly	Applications on elasticity of supply and how to calculate it, equilibrium price.	Giving a lecture and using clarification and discussion methods	Exams
28	3	Production	Examples of forms of production, specialization and division of labor.	Giving a lecture and using clarification and discussion methods	Exams
29	3	Revenue costs	Examples and applied cases of revenue costs.	Giving a lecture and using clarification and discussion methods	Exams
30	3	Monopolistic competition and oligopoly market	Examples of: 1. Perfect competition market 2. General monopoly market 3. Monopolistic competition market and oligopoly.	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Computer applications	
2. Course Code:	
3. Semester / Year:	
First	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours / 2 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Nada Taher Malik Email: nadamalik@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Teach the student the skills of working on a calculator and using its ready-made applications and Internet principles in the field of specialization. • Introducing the student to software and its types.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Computer's components	Introduction to computers, types, input units, central processing unit	Giving a lecture and using clarification and discussion methods	Exams
2	3	Software	Its definition, types, operating and programming systems, programming languages	Giving a lecture and using clarification and discussion methods	Exams
3	3	Windows	Introduction, its advantages, turning the device on and off, application software, taskbar	Giving a lecture and using clarification and discussion methods	Exams
4-5	3	Icons and their types (standard and general)	Control Panel - Change the desktop wallpaper, control the screen saver, and change the appearance and colors of window menus - Start - Start menu	Giving a lecture and using clarification and discussion methods	Exams
6-7	3	Window – Methods of operation of applications and programs	Arrange the start menu - delete its items - add - turn off unwanted applications - window finder - recycle bin - delete, restore and empty the basket	Giving a lecture and using clarification and discussion methods	Exams
8-9-10-11	3	Folders and Files FOLDER&FILE Accessories - Entertainment programs	Its definition - its characteristics - creating and copying files and folders - creating a shortcut icon for the application or file - screen components - selecting the drawing tool	Giving a lecture and using clarification and discussion methods	Exams
12-13	3	Computer Ethics - Viruses	The reason for the name - methods of spreading the virus - symptoms of infection - methods of protection - computer crimes – hackers	Giving a lecture and using clarification and discussion methods	Exams

14-15	3	Word processor - OFFICE key - HOME	Word processor features - Run WORD, basic window elements - Open stock file - Close document - Clipboard (cut, copy, paste)	Giving a lecture and using clarification and discussion methods	Exams
16	3	Font - text - paragraph - styles	Change font size - subscript and superscript - character spacing - numbering - normal style - disable styles	Giving a lecture and using clarification and discussion methods	Exams
17	3	Edit-Pages-Table	Editing, replacing and inserting - blank pages - inserting tables - drawing a table - converting text - page breaks	Giving a lecture and using clarification and discussion methods	Exams
18	3	EXCEL Quick Tables - Text - Layout	Drawing a table - converting text to a table - table styles - clip art - prepared shapes - smart art drawing - header and footer – chart	Giving a lecture and using clarification and discussion methods	Exams
19-20	3	Page layout - attributes - setting - arrangement	Colors - fonts - page background - text wrapping - alignment, grouping – rotation	Giving a lecture and using clarification and discussion methods	Exams
21	3	Table of contents - footnotes	Add text - update the table - insert a footnote - insert a comment - show notes	Giving a lecture and using clarification and discussion methods	Exams
22	3	References - correspondence - review	References and citations - managing sources - inserting an index - envelopes - nomenclature - spelling and grammar checking - research - dictionary	Giving a lecture and using clarification and discussion methods	Exams
23	3	Synonyms - comments - review	Tip - Translation screen - Set language - New comment - Delete - Track changes	Giving a lecture and using clarification and discussion methods	Exams
24	3	Changes	Accept - Reject - Protect the document	Giving a lecture and using clarification and discussion methods	Exams
25-26	3	View - Web Layout - Help	Document views - outline - draft - zoom in and out - switch windows	Giving a lecture and using clarification and discussion methods	Exams

27-28- 29-30	3	The Internet	Networks and their types - network protocols - connecting to the Internet - browsing the Internet window - web addresses downloading files from the Internet	Giving a lecture and using clarification and discussion methods	Exams
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11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Statistics	
2. Course Code:	
3. Semester / Year:	
First	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 Hours / 4 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Zahraa Saad Jasim Email: zahraa.jasim@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Enabling the student to deal with the analysis of available data, using statistical concepts and methods in analyzing and deriving results.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	statistics Science	Statistics, its definition, importance, relationship with other sciences, statistics, definition of the statistical method, review of the statistical method.	Giving a lecture and using clarification and discussion methods	Exams
2-3	2	Classification and tabulation of data	Classifying and tabulating data, creating simple and double frequency tables. Classification and tabulation of data	Giving a lecture and using clarification and discussion methods	Exams
4-5	2	Frequency curve	Graphical display of classified data:- A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterative curve of the ascending and descending assembly.	Giving a lecture and using clarification and discussion methods	Exams
6	2	Unclassified data and classified data	Measuring central tendency, its concept and uses, the arithmetic mean in ungrouped data and classified data (long method), short method. Averages or Measures of Central Tendency	Giving a lecture and using clarification and discussion methods	Exams
7-8	2	Unclassified data and classified data	The median, its definition, methods for calculating it for unclassified and classified data mathematically and graphically. Mode, its concept, and calculation for unclassified and classified data (Pearson method mathematically and graphically). The Media	Giving a lecture and using clarification and discussion methods	Exams

9	2	Unclassified data and classified data	Measures of dispersion, their concept and uses, Dispersion range for ungrouped and classified data, Interquartile deviation for unclassified data.	Giving a lecture and using clarification and discussion methods	Exams
10	2	Average deviation	Interquartile deviation of classified data mathematically and graphically. Semi-Inter - Quartile - Range	Giving a lecture and using clarification and discussion methods	Exams
11	2	Simple link	Mean deviation, its concept and importance, methods for calculating it for unclassified data	Giving a lecture and using clarification and discussion methods	Exams
12-13	2	Average deviation	Standard deviation, its concept and importance, methods for calculating it for ungrouped and classified data Standard Deviation	Giving a lecture and using clarification and discussion methods	Exams
14	2	Simple link	Simple correlation, its concept, and methods for calculating it for ungrouped data (long method and short method). Simple Correlation Coefficient.	Giving a lecture and using clarification and discussion methods	Exams
15	2	Simple link	Person correlation coefficient for classified data	Giving a lecture and using clarification and discussion methods	Exams
16-17	2	Simple link	Rank - Correlation, Spearman's rank correlation coeff. . Modified Spearman correlation.	Giving a lecture and using clarification and discussion methods	Exams
18-19	2	Time series	Correlation between attributes Coupling coefficient. Coefficient of Association Coefficient of Contingency	Giving a lecture and using clarification and discussion methods	Exams
20	2	Time series	Time series - its concept. Its uses Time Series	Giving a lecture and using clarification and discussion methods	Exams

21-22	2	Simple link	The general trend, its concept, ways to find it. Secular trend a. Moving average method. B. The method of averaging the two halves of the series. C. Least squares method.	Giving a lecture and using clarification and discussion methods	Exams
23	2	Calculating simple index numbers	Index numbers, their concept, and uses, index numbers	Giving a lecture and using clarification and discussion methods	Exams
24-25-26	2	Calculating simple index numbers	Calculating simple index numbers. Calculating weighted index numbers - Lapser number - Bash number - Fischer number (optimal)	Giving a lecture and using clarification and discussion methods	Exams
27-28-29-30	2	Calculating simple index numbers	Production quality control -Monitoring methods - Charts	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Human rights and democracy	
2. Course Code:	
3. Semester / Year:	
First	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
1 Hours / 2 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Hasanain Ali Hadi Email: hassanein.hadi@aut.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • The student learns about the principles and values of human rights, introduces them, and educates generations to respect and adhere to them. • Learn about public freedoms, what these freedoms are in their details, and the relationship between them and democracy.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1	Human rights	Human rights – their definition, goals Human rights in ancient civilizations, especially the Mesopotamian civilization.	Giving a lecture and using clarification and discussion methods	Exams
2	1	Religions and laws	Human rights in religions and divine laws - with a focus on human rights in Islam.	Giving a lecture and using clarification and discussion methods	Exams
3	1	Human rights	Human rights in contemporary and modern history: international recognition of human rights since World War I and the League of Nations.	Giving a lecture and using clarification and discussion methods	Exams
4	1	Religions and laws	Regional recognition of human rights: European Convention on Human Rights 1950, American Convention on Human Rights 1969, African Charter on Human Rights 1981, Arab Charter on Human Rights 1994.	Giving a lecture and using clarification and discussion methods	Exams
5	1	Rights Watch Organization	Non-governmental organizations and human rights (International Committee of the Red Cross, Amnesty International, Human Rights Watch, national human rights organizations)	Giving a lecture and using clarification and discussion methods	Exams
6	1	Theory and reality	Human rights in Iraqi constitutions between theory and reality	Giving a lecture and using clarification and discussion methods	Exams
7	1	Rights Watch Organization	The relationship between human rights and public freedoms: 1- In the Universal Declaration of Human Rights 2- In regional charters and national constitutions	Giving a lecture and using clarification and discussion methods	Exams

8	1	Economic and social	Economic, social and cultural human rights and civil and political human rights.	Giving a lecture and using clarification and discussion methods	Exams
9	1	Theory and reality	Modern human rights - facts in development - the right to a clean environment - the right to solidarity - the right to religion.	Giving a lecture and using clarification and discussion methods	Exams
10-11-12	1	Economic and social	Guarantees of respect and protection of human rights at the national level - guarantees in the constitution and laws - guarantees in the principle of the rule of law	Giving a lecture and using clarification and discussion methods	Exams
13-14	1	Human rights and their protection	Human rights and their protection at the regional and international levels. The model of universal international protection of human rights within the United Nations and its specialized agencies.	Giving a lecture and using clarification and discussion methods	Exams
15	1	African Convention	Regional protection of human rights 1- The European Regional Protection Model 2- The American Convention on Human Rights 3- The African Convention 4- The Arab Charter on Human Rights.	Giving a lecture and using clarification and discussion methods	Exams
16	1	Public freedoms	Introduction to the theory of public freedoms - its concept, (the positive nature of the concept of public freedoms), the considerations that determine the legislator in his adoption of public freedoms.	Giving a lecture and using clarification and discussion methods	Exams
17	1	Guarantees of public freedoms	Guarantees of public freedoms - judicial grievance - non-judicial grievance.	Giving a lecture and using clarification and discussion methods	Exams
18	1	Public freedoms	(Classification of basic individual public freedoms - intellectual / economic / social) Basic individual freedoms - security and a sense of security - freedom to come and go.	Giving a lecture and using clarification and discussion methods	Exams

19	1	Freedom of residence and communication	Freedom of residence and communication	Giving a lecture and using clarification and discussion methods	Exams
20	1	Freedom to come and go	Freedom to come and go	Giving a lecture and using clarification and discussion methods	Exams
20-21-22	1	Education - Journalism	Intellectual freedoms - opinion - belief. Education - Journalism. Assembly - A - Freedom of assembly on the public road. B- Processions and demonstrations. C- Freedom of association.	Giving a lecture and using clarification and discussion methods	Exams
23	1	Freedom to own property	Economic freedoms - freedom to work. Freedom of ownership - trade and industry.	Giving a lecture and using clarification and discussion methods	Exams
24	1	women freedom	women freedom	Giving a lecture and using clarification and discussion methods	Exams
25	1	political parties	Political parties and public freedoms.	Giving a lecture and using clarification and discussion methods	Exams
26-27-28	1	Freedom to own property	Democracy - the concept of democracy. Types of democracy - direct democracy. Indirect democracy. Semi-direct democracy. Democracy in the Third World.	Giving a lecture and using clarification and discussion methods	Exams
29		Parliamentary system	Democratic systems in the world - the parliamentary system - the British political system.	Giving a lecture and using clarification and discussion methods	Exams
30		women freedom	- Presidential system. - The American political system.	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
English	
2. Course Code:	
3. Semester / Year:	
First	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
1 Hours / 2 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Zaid Fouad Hashim Email: zaid.hashim@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • The student becomes familiar with the English terminology in the field of study plan vocabulary for the Accounting Department, in a way that makes him able to comprehend the terminology presented and deal with it in the various fields related to specialization in administrative and accounting aspects.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1					

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Specialized accounting	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 Hours / 10 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Samaher Sadeq Ali Email: Samaher.ali.idi2@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • The student performs accounting work in banks, cooperative societies, and insurance companies. • Providing the student with comprehensive information about the accounting systems used in different sectors.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Bank accounting	Bank accounting, Arabization of the commercial bank, its functions and divisions, sources of uses of funds in the bank, the accounting system followed in banks and the books, records and documents used.	Giving a lecture and using clarification and discussion methods	Exams
2-3-4	5	Account opening	The bank's technical departments, current accounts division, current account, types of accounts, current accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, interest calculation operations on debit current accounts.	Giving a lecture and using clarification and discussion methods	Exams
5-6	5	Deposit withdrawal	Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date, accounting treatment for renewing a deposit with its interest, and accounting treatment for renewing the principal of a deposit without interest.	Giving a lecture and using clarification and discussion methods	Exams
7-8	5	Savings Deposits Division	Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers, and interest calculations using the transfer method.	Giving a lecture and using clarification and discussion methods	Exams

9-10	5	Security	Letters of guarantee, certified or attested instruments	Giving a lecture and using clarification and discussion methods	Exams
11-12-13	5	Discounting bills	Discounting bills of exchange, discounting the bill of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add) and the accounting treatment of the debtor customer's refusal to pay or his delay in payment.	Giving a lecture and using clarification and discussion methods	Exams
14-15	5	Selling currencies	Foreign Transfer Department, buying and selling foreign currencies, transferring to and from abroad, issuing traveler's checks to travelers, issuing credits.	Giving a lecture and using clarification and discussion methods	Exams
16-17	5	Documentary Credits	The nature of the activity and operations of the credit department, opening and clearing documentary credits	Giving a lecture and using clarification and discussion methods	Exams
18-19	5	Final Accounts	Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the financial position statement.	Giving a lecture and using clarification and discussion methods	Exams
20	5	Accounting in oil companies	Accounting in oil companies, basic concepts, characteristics of oil accounting and diminishing assets	Giving a lecture and using clarification and discussion methods	Exams
21	5	Drilling and excavation stage	Restrictive treatments in oil accounting, drilling and exploration stage	Giving a lecture and using clarification and discussion methods	Exams
22	5	Current expense method	The current expenses method, the total (capital) costs method, and the successful efforts method	Giving a lecture and using clarification and discussion methods	Exams

23	5	Drilling and excavation	Constraint treatments for the drilling and excavation phase	Giving a lecture and using clarification and discussion methods	Exams
24	5	Calculating the amortization of oil contracts	Calculating the amortization of oil contracts based on a percentage, and based on the cost and duration of each contract	Giving a lecture and using clarification and discussion methods	Exams
25	5	Oil accounting processes	International and local accounting standards for oil accounting, amortization of unprepared contracts	Giving a lecture and using clarification and discussion methods	Exams
26-27	5	Insurance documents and accounting processes	Accounting in insurance companies, processes for proving insurance premiums due and how to collect them in life insurance branches, accounting processes for commissions owed to agencies and how to treat them, processes for canceling insurance policies, accounting processes for granting regular and automatic loans to the documents and how to collect them, accounting processes for liquidating Insurance documents and accounting processes for compensation	Giving a lecture and using clarification and discussion methods	Exams
28-29	5	How to configure the account reserve	Reinsurance accounts and accounting reserves, operations for incoming and outgoing insurance premiums, accounting operations for incoming and outgoing reinsurance, capital and reserves, and how to form the accounting reserve.	Giving a lecture and using clarification and discussion methods	Exams
30	5	Preparing the revenues and expenses account and the financial position statement	Preparing the revenues and expenses account and the financial position statement	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Intermediate Accounting	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 Hours / 8 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Adnan Kadhim Matrood	Email: dw.adn@atu.edu.iq
Hayder Salim Mousa	hayder.mousa.idi1@atu.edu.iq
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors. • Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introduction to accounting	Introduction to accounting, its nature and objectives, outputs of the accounting system, users of accounting information.	Giving a lecture and using clarification and discussion methods	Exams
2	4	The profit and loss account	Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance sheet.	Giving a lecture and using clarification and discussion methods	Exams
3	4	Financial statements	Financial statements in industrial establishments	Giving a lecture and using clarification and discussion methods	Exams
4	4	The profit and loss account	Operating statement and production cost determination (Manufacturing Statement)	Giving a lecture and using clarification and discussion methods	Exams
5	4	Financial statements	Income Statement	Giving a lecture and using clarification and discussion methods	Exams
6	4	Income statement	Operation statement and income statement	Giving a lecture and using clarification and discussion methods	Exams
7	4	Income statement	Preparing a profit and loss distribution statement	Giving a lecture and using clarification and discussion methods	Exams
8	4	Statement of financial position	Statement of financial position	Giving a lecture and using clarification and discussion methods	Exams
9	4	Cash audit	Cash Flow audit statement	Giving a lecture and using clarification and discussion methods	Exams
10	4	Bank statement matching	Financial statements in commercial establishments	Giving a lecture and using clarification and discussion methods	Exams
11	4	worksheet	Work Sheet and constraint adjustments	Giving a lecture and using clarification and discussion methods	Exams
12	4	Cash audit	Debtors and creating an allowance for doubtful debts	Giving a lecture and using clarification and discussion methods	Exams

13	4	worksheet	Cash and bank statement reconciliation.	Giving a lecture and using clarification and discussion methods	Exams
14	4	Revenue expenditures	Revenue, capital, and deferred expenses, the importance of distinguishing between expenses, and the effects of confusing them	Giving a lecture and using clarification and discussion methods	Exams
15	4	Tangible fixed assets	Fixed assets, their types, methods of obtaining tangible fixed assets, cash purchase, credit purchase, construction or manufacturing, gifting.	Giving a lecture and using clarification and discussion methods	Exams
16	4	Revenue expenditures	Depreciation of fixed assets, its causes, and basis for calculating it	Giving a lecture and using clarification and discussion methods	Exams
17	4	Methods of calculating extinction	Methods of calculating extinction, and methods of recording extinction	Giving a lecture and using clarification and discussion methods	Exams
18	4	Change the calculation of extinction	Dealing with changing the depreciation calculation, changing the useful life, fixed assets that have disappeared and are still in use.	Giving a lecture and using clarification and discussion methods	Exams
19	4	Methods of calculating extinction	Selling fixed assets	Giving a lecture and using clarification and discussion methods	Exams
20	4	Change the calculation of extinction	Replacing fixed assets.	Giving a lecture and using clarification and discussion methods	Exams
21	4	profits and losses	Gains and losses from selling and replacing fixed assets.	Giving a lecture and using clarification and discussion methods	Exams
22	4	Buying shares	Types of investments and conditions.	Giving a lecture and using clarification and discussion methods	Exams
23	4	Buying shares	Shares bought, profits, sold, bonus shares.	Giving a lecture and using clarification and discussion methods	Exams
24	4	Change the calculation of extinction	Bonds, their types, conditions, purchase at nominal value, purchase between interest periods.	Giving a lecture and using clarification and discussion methods	Exams

25	4	Buying and selling bonds	Buying and selling bonds for more than the nominal value, (buying at a premium), amortizing the premium, profits and losses from the sale	Giving a lecture and using clarification and discussion methods	Exams
26	4	Buying shares	Buying and selling bonds at less than the nominal value (buying at a discount), amortizing the discount, profits and losses from the sale.	Giving a lecture and using clarification and discussion methods	Exams
27	4	Department accounts	Departmental accounts, their definition.	Giving a lecture and using clarification and discussion methods	Exams
28	4	Department accounts	Transfers between departments	Giving a lecture and using clarification and discussion methods	Exams
29	4	Accounting records	Distribution of expenses between departments, required accounting records.	Giving a lecture and using clarification and discussion methods	Exams
30	4	Accounting records	General review and supplementation of the curriculum	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Unified accounting system	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 Hours / 8 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Nadhim Khasran Hassooni Email: nadhim.hassooni@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Learn how to keep the system's records and entry transactions according to the unified accounting system. • Learn how to calculate capacity in enterprises and classify accounts according to the unified accounting system. • Teaching the student the basics and general concepts of the accounting system.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Unified accounting system	The unified accounting system, accounting guide, innovations in the unified accounting system	Giving a lecture and using clarification and discussion methods	Exams
2	4	Unified accounting system	Fixed asset accounts and methods of obtaining them, purchasing in the local market	Giving a lecture and using clarification and discussion methods	Exams
3	4	Foreign market	Purchasing in the foreign market	Giving a lecture and using clarification and discussion methods	Exams
4	4	Unified accounting system	Construction by contractors (records of the authority ordering the work)	Giving a lecture and using clarification and discussion methods	Exams
5	4	Construction by contractors	Construction by contractors (executing agency records)	Giving a lecture and using clarification and discussion methods	Exams
6	4	Donations and gifts	Donations and gifts (records of the donor and donor)	Giving a lecture and using clarification and discussion methods	Exams
7	4	Manufacturing within the facility	On-premises manufacturing, central finance	Giving a lecture and using clarification and discussion methods	Exams
8	4	Manufacturing within the facility	Creating assets through committees	Giving a lecture and using clarification and discussion methods	Exams
9	4	Deferred revenue	Deferred revenue expenditures	Giving a lecture and using clarification and discussion methods	Exams
10	4	Manufacturing within the facility	Writing off and selling fixed assets	Giving a lecture and using clarification and discussion methods	Exams
11	4	Purchase inventory	Introduction to inventory accounts, purchasing inventory of commodity supplies from the local market	Giving a lecture and using clarification and discussion methods	Exams
12	4	Purchase inventory	Purchasing inventory of commodity supplies from the foreign market	Giving a lecture and using clarification and discussion methods	Exams

13	4	Deferred revenue	Waste and consumables inventory	Giving a lecture and using clarification and discussion methods	Exams
14	4	Purchase inventory	Waste and consumables inventory	Giving a lecture and using clarification and discussion methods	Exams
15	4	Purchase inventory	Inventory of goods held by others	Giving a lecture and using clarification and discussion methods	Exams
16	4	Loans granted	Loans granted	Giving a lecture and using clarification and discussion methods	Exams
17	4	Loans granted	Loans received	Giving a lecture and using clarification and discussion methods	Exams
18	4	Loans granted	Financial investments	Giving a lecture and using clarification and discussion methods	Exams
19	4	Financial investments	Financial investments	Giving a lecture and using clarification and discussion methods	Exams
20	4	Financial investments	Various debit and various credit accounts, including revenues due and received in advance	Giving a lecture and using clarification and discussion methods	Exams
21	4	Financial investments	Expenses accrued and received in advance	Giving a lecture and using clarification and discussion methods	Exams
22	4	Requests for compensation	Requests for compensation for cash and inventory differences	Giving a lecture and using clarification and discussion methods	Exams
23	4	Financial investments	Advances and cash	Giving a lecture and using clarification and discussion methods	Exams
24	4	Financial investments	Capital and reserves	Giving a lecture and using clarification and discussion methods	Exams
25	4	Extinction allowance	Accumulated redemption allowance, provision for doubtful debts	Giving a lecture and using clarification and discussion methods	Exams
26	4	Requests for compensation	Salaries and wages accounts and everything related to them	Giving a lecture and using clarification and discussion methods	Exams
27	4	Payroll accounts	Salaries and wages accounts and everything related to them	Giving a lecture and using clarification and discussion methods	Exams

28	4	Complete production inventory	Stock of finished and incomplete production, work in progress, and stock of goods for the purpose of sale at the beginning and end of the period	Giving a lecture and using clarification and discussion methods	Exams
29-30	4	Complete production inventory	Final accounts and balance sheet under the unified accounting system	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Cost Accounting	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
5 Hours / 10 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Ali Mahdi Hameed Email: dw.ali6@atu.edu.iq	
Shaymaa Nihro Jabal dw.shym@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> Defining and enabling the student to apply cost accounting concepts in various economic establishments. The student calculates the cost elements to reach knowledge of the production costs for all systems. The student will be able to access the cost of one unit for the purpose of identifying profit and loss during the sale process.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	The concept of cost accounting	Introduction to cost accounting / the concept of cost accounting / the objectives of cost accounting / its uses / the relationship between cost accounting, financial accounting and management accounting / concepts related to cost.	Giving a lecture and using clarification and discussion methods	Exams
2	5	Cost tabs	Cost tabs / natural tab / functional tab / tab according to the relationship to the unit of product / tab according to the relationship to the volume of activity (production).	Giving a lecture and using clarification and discussion methods	Exams
3	5	Production units	Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units.	Giving a lecture and using clarification and discussion methods	Exams
4	5	Cost elements	Cost elements / materials / materials control / documentary cycle of the material purchasing process/pricing of purchased materials and how to calculate the cost of materials.	Giving a lecture and using clarification and discussion methods	Exams
5	5	Inventory documents	Procedure for storing materials / inventory documents /inventory records/methods for pricing materials disbursed from warehouses /first-in, first-out method/last-in, first-out method	Giving a lecture and using clarification and discussion methods	Exams
6	5	Inventory rate method of pricing	Inventory rate method of pricing /how to calculate the value of end-of-term storage/inventory of stored materials /types of inventory, accounting treatments for natural spoilage and abnormal spoilage.	Giving a lecture and using clarification and discussion methods	Exams
7	5	Storage limits	Storage limits /maximum / minimum /economic quantity / order limit	Giving a lecture and using clarification and discussion methods	Exams

8	5	Documentary cycle	Control of the wages component / the documentary cycle of wages / methods of paying wages	Giving a lecture and using clarification and discussion methods	Exams
9	5	Incentives	Incentives/their importance/types/and how to prepare wage lists	Giving a lecture and using clarification and discussion methods	Exams
10	5	In-kind advantages	Problems related to wages / overtime / lost time / in-kind benefits / vacations / social security / under analysis of direct and indirect wages	Giving a lecture and using clarification and discussion methods	Exams
11	5	Controlling the expense component	Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution	Giving a lecture and using clarification and discussion methods	Exams
12	5	Individual distribution	The method of distribution among the centers is according to the total distribution method and the individual distribution method	Giving a lecture and using clarification and discussion methods	Exams
13	5	Descending distribution method	Method of descending distribution of service centers to production centers	Giving a lecture and using clarification and discussion methods	Exams
14	5	Cross-distribution method	Method of reciprocal distribution of service centers to production centers	Giving a lecture and using clarification and discussion methods	Exams
15	5	Loading rates	Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of indirect expenses.	Giving a lecture and using clarification and discussion methods	Exams
16	5	Marketing costs	Marketing, administrative, and financing costs/analyzing them and how to take the necessary measures to address them	Giving a lecture and using clarification and discussion methods	Exams
17	5	Total (total) cost method	Lists of various costs, the purpose of their preparation, the total (total) costs method, its components, and the most important criticisms directed at the method and how to prepare the list.	Giving a lecture and using clarification and discussion methods	Exams

18	5	Production processing at the beginning and end of the period	How to process production at the beginning and end of the period for complete production or under operation according to the total method	Giving a lecture and using clarification and discussion methods	Exams
19	5	Variable cost method	The variable cost method, its components, areas of use and criticisms directed at it.	Giving a lecture and using clarification and discussion methods	Exams
20	5	Preparing cost lists	How to prepare lists of variable costs and process production at the beginning and end of the period for completed production and production in operation according to the variable method	Giving a lecture and using clarification and discussion methods	Exams
21	5	Net profit	A comparison between the total and variable methods and the effect of each method on the net profit resulting from its use	Giving a lecture and using clarification and discussion methods	Exams
22	5	Production order costing system	The production order costing system, the nature of the production order card, the documentary cycle of the production order system	Giving a lecture and using clarification and discussion methods	Exams
23	5	Treatment of damaged materials	Raw materials element, how to determine the cost of materials charged to orders, treatment of damaged materials, (natural damage and abnormal damage)	Giving a lecture and using clarification and discussion methods	Exams
24	5	Indirect industrial expenses	Indirect industrial expenses, the basis for estimating and distributing them to production orders, how to extract load rates at the center and production order levels.	Giving a lecture and using clarification and discussion methods	Exams
25	5	Analysis of deviations	Analyze the deviations arising between the indirect industrial costs charged to centers and orders with the actual indirect industrial costs and redistribute the deviations	Giving a lecture and using clarification and discussion methods	Exams
26	5	Accounting based on the production stages system	Accounting for the production stages system, types of stages, determining the cost elements of the production stages	Giving a lecture and using clarification and discussion methods	Exams

27	5	Treatment of damaged units	Treating damaged units during production stages (natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units.	Giving a lecture and using clarification and discussion methods	Exams
28	5	Determine the cost of production	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements.	Giving a lecture and using clarification and discussion methods	Exams
29	5	Determine the cost of production	Determine the production costs of the stage in the event of production under operation at the beginning of the period with different completion rates for the cost elements	Giving a lecture and using clarification and discussion methods	Exams
30	5	Study production lists	Study the equivalent production lists and the stage production evaluation list using the average cost method	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The origins of auditing	The origins and development of auditing, its definition and objectives, the difference between accounting and auditing	Giving a lecture and using clarification and discussion methods	Exams
2	3	Types of auditing	Types of auditing: full and partial auditing, final and continuous auditing, mandatory and optional auditing	Giving a lecture and using clarification and discussion methods	Exams
3	3	Internal audit	Internal and external auditing, its objectives, internal auditing, its concept, the link between internal and external auditing, comprehensive and testing auditing, environmental auditing, applied cases.	Giving a lecture and using clarification and discussion methods	Exams
4-5	3	Mistakes and cheating	Errors and fraud, reasons for committing errors, the role of the auditor in treating and correcting errors and fraud. Applied cases.	Giving a lecture and using clarification and discussion methods	Exams
6-7	3	Internal Control	Internal control system, internal control system, the auditor's position on the components of internal control systems.	Giving a lecture and using clarification and discussion methods	Exams
8	3	Evaluation of internal control systems	Ways and means of examining and evaluating internal control systems, cases about evaluating internal control systems in establishments, preliminary steps for the audit process.	Giving a lecture and using clarification and discussion methods	Exams

9-10-11	3	Qualities and qualifications of the auditor	The qualities and qualifications of the auditor, the rights and duties of the auditor under Iraqi legislation, the Iraqi Accounting and Regulatory Standards Board and auditing standards. The system for practicing the profession of auditing No. 7 of 1984, the rules of professional conduct for the Association of Accountants and Auditors.	Giving a lecture and using clarification and discussion methods	Exams
12-13	3	Evidence of proof	Evidence in auditing, the concept of evidence, its tools, and means of obtaining evidentiary evidence.	Giving a lecture and using clarification and discussion methods	Exams
14-15	3	Audit program	The audit program, its definition, types, advantages and disadvantages, how to prepare the program, applied cases about audit programs.	Giving a lecture and using clarification and discussion methods	Exams
16-17	3	Worksheets	Working papers, current and current files, audit signals, auditor's notes.	Giving a lecture and using clarification and discussion methods	Exams
18	3	Auditor's report	Auditor's report, its types. Applications about auditor's report models.	Giving a lecture and using clarification and discussion methods	Exams
19-20	3	Cash operations	Cash operations, internal control system for cash operations, cash receipts, cash payments.	Giving a lecture and using clarification and discussion methods	Exams
21-22	3	Auditing cash operations	Auditing cash operations, auditing fund accounts, auditing bank (bank) accounts, auditing salaries, auditing cash sales, auditing cash disbursements.	Giving a lecture and using clarification and discussion methods	Exams
23-24	3	Futures operations	Practical applications on auditing cash operations, futures operations, and the internal control system for futures operations.	Giving a lecture and using clarification and discussion methods	Exams

25-26	3	Procurement audit	Auditing deferred purchases and their returns, auditing deferred sales and their returns, verifying fixed assets and liabilities.	Giving a lecture and using clarification and discussion methods	Exams
27-28	3	Internal Control	Internal control in light of electronic data operation, introduction to the computer, and the nature of the electronic accounting system.	Giving a lecture and using clarification and discussion methods	Exams
29-30	3	Components and methods of internal control	Components and methods of internal control under the computer.	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Corporate accounting	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
4 Hours / 8 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Sadeq Jaafar Kadhim Al Attabi Email: dw.sad23@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Providing the student with comprehensive information about the general rules and principles of private sector companies. • Identifying the types of companies according to Iraqi Law No. 22 of 1997. • Learn about how capital is formed in joint-venture companies and joint-stock companies. • Learn how to distribute profits and losses among partners. • Identify ways to increase capital in companies.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Procedures for forming joint liability companies	Individual companies - their types and procedures for forming and announcing joint-liability companies.	Giving a lecture and using clarification and discussion methods	Exams
2	4	Partners' shares	Proof of partners' shares in capital and feeding shares.	Giving a lecture and using clarification and discussion methods	Exams
3	4	In-kind shares	In-kind shares	Giving a lecture and using clarification and discussion methods	Exams
4	4	Cash shares	Cash shares	Giving a lecture and using clarification and discussion methods	Exams
5	4	In-kind and cash shares	In-kind and cash shares	Giving a lecture and using clarification and discussion methods	Exams
6	4	Distribution of profits and losses	Final accounts, distribution of profits, and methods of distributing profits and losses.	Giving a lecture and using clarification and discussion methods	Exams
7	4	Distribution of profits and losses	Equal distribution and distribution in agreed upon proportions.	Giving a lecture and using clarification and discussion methods	Exams
8	4	Interest on capital	Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions.	Giving a lecture and using clarification and discussion methods	Exams
9	4	Interest on capital	Granting partners salaries or rewards in exchange for their services and distributing the balance in specific proportions. Granting partners interest, capital, and salaries in exchange for their services and distributing the balance in specific proportions.	Giving a lecture and using clarification and discussion methods	Exams
10	4	Distribution of profits and losses	Partners' withdrawals and their benefits.	Giving a lecture and using clarification and discussion methods	Exams

11	4	Partner loan and interest	Partner loan and interest	Giving a lecture and using clarification and discussion methods	Exams
12	4	Partners' life insurance	Partners' life insurance	Giving a lecture and using clarification and discussion methods	Exams
13	4	Distribution of profits and losses	Change in the partners' agreement, amending the basis for distributing profits and losses.	Giving a lecture and using clarification and discussion methods	Exams
14	4	Capital increase	Capital adjustment - capital increase. Capital adjustment - capital reduction.	Giving a lecture and using clarification and discussion methods	Exams
15	4	Current capital	Joining a new partner, purchasing the current capital share, adding a new share to the capital	Giving a lecture and using clarification and discussion methods	Exams
16	4	Goodwill	Measuring and treating the store's goodwill - the absence of an account for the store's goodwill in the partners' books - the presence of an account for the store's goodwill in the company's books.	Giving a lecture and using clarification and discussion methods	Exams
17	4	Payment in more than one share	Separation of an original partner, payment of more than one share.	Giving a lecture and using clarification and discussion methods	Exams
18	4	Payment of less than a share	Payment of less than a share	Giving a lecture and using clarification and discussion methods	Exams
19	4	Goodwill	The reputation of the store and its treatment	Giving a lecture and using clarification and discussion methods	Exams
20	4	Liquidation of companies	Liquidation of joint liability companies	Giving a lecture and using clarification and discussion methods	Exams
21	4	Liquidation of companies	Fast filtering.	Giving a lecture and using clarification and discussion methods	Exams
22	4	Liquidation of companies	Gradual liquidation	Giving a lecture and using clarification and discussion methods	Exams

23	4	Joint stock companies	Joint stock companies - legal conditions for their establishment.	Giving a lecture and using clarification and discussion methods	Exams
24	4	Formation of joint stock companies	Formation of joint-stock companies - paying the value of the shares in one payment.	Giving a lecture and using clarification and discussion methods	Exams
25	4	Payment of the value of the shares	Paying the value of shares in installments.	Giving a lecture and using clarification and discussion methods	Exams
26	4	Expense processing	Processing issuance and establishment expenses	Giving a lecture and using clarification and discussion methods	Exams
27	4	Stock installments	Delay in paying stock installments	Giving a lecture and using clarification and discussion methods	Exams
28	4	Issuing new shares	Increasing the capital of joint-stock companies by issuing new shares.	Giving a lecture and using clarification and discussion methods	Exams
29	4	Capital increase	Increasing capital in joint-stock companies through capitalization of profits	Giving a lecture and using clarification and discussion methods	Exams
30	4	Capital reduction	Reducing capital in joint stock companies	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)

Main references (sources)

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

Electronic References, Websites

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-6	3	Internet 2 and email	E-mail and its programs / Advantages of e-mail / Spam e-mail / How to create an e-mail / How does e-mail work / E-mail addresses / Running the Internet Explorer program / Creating an e-mail account on the Yahoo website / Properties of the e-mail account window / Modifying the settings /Customize the toolbar /Search methods /Basic search and advanced search by file type /Advanced search engines /Browse messages /Sort messages /Follow up on the email message and delete it /Open and compress files attached to the message /Create a new message /Attach a file to the message /Replying to e-mail / re-sending the e-mail to another party / deleting files attached to the message / closing the connection to the Internet / drafting a message signature / deleting mail / printing mail / searching for a message, creating e-mail folders / address book / adding an e-mail address to a book Addresses / Create a group in the address book / Network etiquette / Options for sending messages.	Giving a lecture and using clarification and discussion methods	Exams

7-9	3	Presentations Power point	Introduction to Power Point / How to operate Power Point / Components of the P.P. window / Entering the P.P. application / Exiting the P.P. application / The interface of the P.P. application / Creating presentations / Storing presentations / Recalling previously stored presentations / Entering data and texts / Determining the size, shape, and color Font / Slides / Arrange slides / Show slides / Insert a new slide / Move a slide / Erase a slide / Number slides / Movements and sound effects / Add animation effects to slide elements / Change animation effect / Cancel animation effect / Use buttons and actions / Arrange paragraphs within a slide / Hide the slide / add time to the slide / add music to the slide / create a project with power point.	Giving a lecture and using clarification and discussion methods	Exams
10-20	3	Excel application Microsoft excel	Introduction / Operating Excel / Components of the Excel window / Bilingual worksheet and direction in Excel / Entering data into the worksheet / Modifying the entered data	Giving a lecture and using clarification and discussion methods	Exams
		Office button	New / Open an inventory file / Close the worksheet / Save a new worksheet / Save an existing worksheet / Preview before printing / Close the worksheet / Finish Excel		

		<p>Homepage Home</p>	<p>Clipboard: cut/copy/paste/copy formatting</p> <p>Font: change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript text / superscript text / change letter case / underline style / effects / character spacing</p> <p>Alignment: Align the text in the cell vertically / Align the text in the cell horizontally / Rotate the text / Direct the text from right to left or vice versa / Increase and decrease the margin between the border and the text in the cell / Wrap the text / Merge and center</p> <p>Number: Numeric format / Account number format / Percentage style / Comma style Increase and decrease decimal places</p> <p>Styles: Numeric format / Format as a table / Format with predefined styles / Define custom cell styles Columns / Insert sheet / Delete cells / Delete rows / Delete columns / Delete sheet / Format cell size</p> <p>Cells: Insert cells / Insert rows / Insert columns / Insert sheet / Delete sheet / Format cell size / Visibility (show and hide) rows, columns and sheet / Organize sheets / Rename sheet / Move or copy sheet / Tab color / Protect sheet</p> <p>Edit: Auto collect / fill / clear / sort and filter / search and select</p>		
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		Insert	<p>Tables: Insert a table/Create a table</p> <p>Illustrations: pictures / clip art / shapes / smart art drawing</p> <p>Charts: column / line / pie / bar / area / scatter / other charts</p> <p>Text: text box/header and footer/word art/signature line/object/symbol</p> <p>Features: themes / colors / fonts / effects</p> <p>Page setup: margins / page size / orientation / background / title printing</p> <p>Resize for convenience: Width/Length/Resize</p>		
		Page layout	<p>Sheet Options: Right to Left Sheet / Typography / Grid / Width / Heading Order: Position / Bring to Front / Send to Background / Wrap Text / Align / Group / Rotate / Selection Pane / Conditional Formatting</p>		
		Formulas	<p>Function library: Insert function / Auto sum / Recently used items / Financial / Logical ((IF statement) / Text / Date and time / Search and reference / Math and triangles / Additional functions</p> <p>Calculation: Arithmetic / Arithmetic operations (addition / subtraction / multiplication / division) / Calculation options now / Sheet calculation / Automatic addition Calculate subtotals.</p>		

		Data	Fetch external data: from access / from text / from other sources / existing connections Contacts: Update All / Connections / Properties / Edit / Links Sort and Filter: Sort/Filter/Clear/Reapply/Advanced options Data tools: text to columns / remove duplicates / data validation / merge / what-if analysis Outline: group/ungroup/subtotal		
		Review	Proofreading: Spelling and grammar check / Research / Thesaurus / Translation / Translation screentip / Set language / Word count Comments: New comment / Delete / Previous / Next / Show and hide the comment / Show all comments Changes: Protect sheet / Protect workbook / Share workbook		
		View	Workbook views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft Show and hide: Ruler / Gridlines / Formula bar / Message bar / Titles Zoom in and zoom out: 100% / one page / two pages / page width Frame: New frame / Arrange all / Freeze panes / Split / Hide / Show / Display side by side / Reposition frame / Save workspace / Swap frames		
21-25	3	Access application	Run the application Access / Application Features / Template Categories / Features / Create a new, empty database / Home command (Views / Font / Rich Text / Records / Sort and Filter / Search. Command "Create" / Table / Table Templates / Table Design	Giving a lecture and using clarification and discussion methods	Exams

			/ Form / Split Form / Multiple Items / Blank Form / Additional Forms / Form Design / Report / Labels / Blank Report / Report Wizard / Report Design / Query Wizard / Query Design. Command External Data/Saved Imports/Access/Excel m Text File. Export/Excel/word/text file. Click "Database Tools/Relationships/Database Documentation/Command Analysis/Access Database."		
26-30	3	Projects	Projects by specialization	Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
English	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
1 Hours / 2 Units	
7. Course administrator's name (mention all, if more than one name)	
Name: Zaid Fouad Hashim Email: zaid.hashim@atu.edu.iq	
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	1			Giving a lecture and using clarification and discussion methods	Exams

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	
Research project	
2. Course Code:	
3. Semester / Year:	
Second	
4. Description Preparation Date:	
2024	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2 Hours / 4 Units	
7. Course administrator's name (mention all, if more than one name)	
Name:	Email:
8. Course Objectives	
Objectives of the study subject The student will be able to:-	<ul style="list-style-type: none"> • Teaching the student how to address problems through scientific research. • Teaching the student to write a research paper on an accounting problem.
9. Teaching and Learning Strategies	
Strategy	The lecture was presented by the professor and allowed students to participate by asking questions and answering the questions which ask (open questions and discussions), study practical cases or realistic situations to stimulate thinking enhancing interaction and understanding .

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-15	5		Teaching the student the principles of scientific research	Giving a lecture and using clarification and discussion methods	Exams
16-30	5		Follow up with the student in writing the research.	Giving a lecture and using clarification and discussion methods	Exams

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-3	2		Crimes of the Baath regime according to the Iraqi Supreme Criminal Court Law of 2005	Giving a lecture and using clarification and discussion methods	Exams
4-6	2		Definition of crime	Giving a lecture and using clarification and discussion methods	Exams
7-9	2		Crime departments	Giving a lecture and using clarification and discussion methods	Exams
10-12	2		Documenting the crimes of the Baath regime according to the Iraqi Supreme Criminal Court Law of the year	Giving a lecture and using clarification and discussion methods	Exams
13-15	2		Determine the production capacity of the industrial project	Giving a lecture and using clarification and discussion methods	Exams
16-18	2		Types of international crimes	Giving a lecture and using clarification and discussion methods	Exams
19-21	2		Decisions issued by the Iraqi Supreme Criminal Court	Giving a lecture and using clarification and discussion methods	Exams
22-24	2		Psychological crimes committed by the Baath regime and their effects in Iraq	Giving a lecture and using clarification and discussion methods	Exams
25-27	2		Social crimes committed by the Baath regime in Iraq	Giving a lecture and using clarification and discussion methods	Exams
28-30	2		Environmental crimes committed by the Baathist regime in Iraq	Giving a lecture and using clarification and discussion methods	Exams

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	