

**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 Academic Program and Course Description
Guide**



Academic Program and Course Description Guide

**Accounting Technology Department
Stage 2**

2025-2026

Introduction:

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

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

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

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

Concepts and terminology:

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

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

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

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

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

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

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

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

Academic Program Description Form

University Name: Al-Furat Al-Awsat Technical University

Faculty/Institute: College of Polytechnic-Al-Qadisiya

Scientific Department: Department of Accounting Technologies

Academic or Professional Program Name: Technical Diploma

Final Degree Name: Technical Diploma in Accounting

Academic System: Annual System

Description Preparation Date: 5/5/2026

File Completion Date: 5/5/2026



Signature:

Head of Department Name:

Ass. Prof. Dr. Farqad Faisal Jadaan

Sallal

Date: 11/5/2026

Signature:

Scientific Associate Name:

Prof. Dr. Khudhiar Majeed Allawi

Date: 11/5/2026

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

ADNAN HAMEED YASEEN

Date: 11/5/2026

Signature:



Approval of the Dean

Prof. Dr. Zaki Muhammad Abbas Bhaya

1. Program Vision

Increasing the labor market by qualifying graduates and teaching them accounting knowledge that gives them a sustainable competitive advantage in order to obtain .programmatically and institutional accreditation to enter global rankings

2. Program message

To provide society with qualified accounting professionals, both academically and practically, and with distinctive skills capable of competing in the job market .across various sectors

:Its sectors to achieve the following

1. Developing the learning skills of the department's graduates in a way that is .compatible with the labor market
2. Instilling ethical values and professional conduct that is consistent with . governance requirements
3. digital transformation technologies through artificial intelligence to improve .learning processes
4. Utilizing scientific research to serve society in a manner consistent with .technological progress

3. Program objectives

1. .Contributing to the development of the accounting profession
2. Effective use of educational technologies to achieve the educational outcomes .of the program
3. Meeting the labor market's needs for qualified human resources in the field of .accounting and auditing
4. Strong involvement of expert practitioners from various business and non- .business sectors in the educational process
5. Contributing to the development of better teaching and learning methods in .the field of accounting
6. Ensuring the highest levels of alignment between educational outcomes and .the skills required by the labor market
7. (NCAAA) and international (AACSB . academic accreditation bodies)

4. Other external influences

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

5. Other external influences

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

6. Program structure

First stage – Bologna system – Al-Qadisiyah Polytechnic College

* comments	Number of courses	Study unit	Percentage	Program structure
Basic (Specialized) + assistant (	8	16	100%	requirements the university
Basic (Specialized) + assistant (	8	16	100%	requirements College
Basic (Specialized) + assistant (	29	120	100%	requirements Section For the diploma
Basic (Specialized) + assistant (	54	240	100%	requirements Section For Bachelor's Degree
Basic (Specialized) (	1	-	100%	Training Summer
project Diploma Research	1	4	100%	Other
project Bachelor's Research	2	6	100%	requirements the university

.The notes may include whether the course is core or elective *

7. Program Description

Year / Level	Course code	Course name	Credit Hours	
			theoretical	practical
Second year of the diploma program, final batch				
Second		Specialized accounting	2	3
		Intermediate Accounting	1	3
		Unified accounting system	1	3
		Cost accounting	2	3
		audit	1	2
		Corporate accounting	2	2
		Computer applications	1	1
		English language	1	—
		Research project	—	2
		Crimes of the Ba'ath regime in Iraq	1	—
	Arabic	1	—	

8. Expected learning outcomes of the program

of Knowledge Pain

<p>The student should be familiar with accounting records and how they work. -1 .In it</p> <p>The student should be familiar with how to prepare accounting entries and -2 .distinguish between debit and credit</p> <p>The student must have a thorough understanding of the unified accounting -3 .system</p> <p>. The student should have knowledge of cost accounting -4</p> <p>The student should be familiar with how to prepare the monthly trial -5 .balance and final accounts</p> <p>The student should be able to understand the conceptual framework of .6 accounting according toIFRS .</p> <p>.The student should have knowledge of government accounting -7</p> <p>.To provide students with a repertoire of English accounting terms .8</p> <p>The student should be familiar with auditing procedures and how to correct .9 .errors</p>	<p>Learning outcomes / knowledge and understanding</p>
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Skills

<p>The student should be able to acquire the specific skills to perform – 1 .accounting tasks</p> <p>to knowing the The student should be able to acquire the skills related - 2 .types of accounting books</p> <p>The student should be able to acquire the skills related to analyzing and -3 reviewing financial statements in the financial market and the government . sector</p>	<p>Learning outcomes / skills specific to the subject</p>
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<p>To equip the student with the necessary skills regarding accounting -1 .applications and programs used in commercial companies</p> <p>To equip the student with modern auditing procedures in accordance with -2 .international standards</p> <p>Equipping the student with all accounting systems and digital -3 transformation</p> <p>.Finding the necessary solutions to the problems facing the system -4</p>	<p>Learning outcomes / Thinking skills</p>
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Values

<ol style="list-style-type: none"> 1. He must demonstrate integrity and professional ethics when practicing .accounting 2. Enhancing his awareness of social responsibility and explaining his role .in serving the community and the labor market 3. .Fairness and equality in the application of auditing procedures 4. .Keeping up with accounting software in the job market 	<p>Learning outcomes / General skills and Transferred</p>
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1. Teaching and learning strategies

<p>.Theoretical lectures and the use of modern scientific methods in presenting lectures (e.g -1, data show .(.Lectures inside scientific laboratories -2 .Practical training in government departments -3 .Dividing the students into groups to discuss a specific topic -4</p>

Transferring the reality of the lecture from the theoretical side to the practical side (by having the students -5 .practically represent the lecture), (laboratories - field visits - systematic training(

2. Assessment methods

.A written written exam -1

.Daily exams -

.Term exams -

.Final exams -

Practical exam in laboratories (Specialized Accounting Laboratory, and Unified Accounting System -2

.(Laboratory

.Oral questions -3

Displaying models in a -4data show .and having the student answer them

Faculty .9

Faculty members

academic rank	Specialization		Special requirements/s kills (if any)	Faculty preparation	
	general	private		angel	lecturer
1. Prof. Dr. Khudair Majeed Alawi	accounting	Cost and administration		angel	—
2. Prof. Dr. Ali Abdul Hussein Sakban	English language	English language		angel	—
3. Prof. Dr. Adnan Kazem Matroud	accounting	Legal accounting		angel	—
4. Dr. Haqi Amin Thomas	economy	Critical theory		angel	—
5. Dr. Farqad Faisal Jadan	accounting	Accounting Finance) and (Auditing		angel	—
6. Dr. Amal Marza Sakheel	accounting	Legal accounting		angel	—
7. Dr. Bashair Khudair Abbas Al-Khafaji	accounting	Financial accounting accounting) information (systems		angel	—
8. Dr. Shaimaa Nehru Jabal	accounting	accounting		angel	—

9. Abdul Kadhim Abdul Dr. Wissam Ridha	accounting	Cost and administration			angel	—
10. Dr. Mayada Hassan Rahim	economy	Policies Finance			angel	—
11. Dr. Hazem Alaa Maabad	Arabic	the language			angel	—
12. M. Nazem Khosran Hassouni	accounting	accounting			angel	—
13. M. Fatima Faleh Awda	accounting	Financial accounting			angel	—
14. M. Samaher Sadiq Ali	accounting	accounting			angel	—
15. M. Riyam Taqi Muhammad	accounting	Financial accounting			angel	—
16. M.M. Hussein Jiyad Lafteh	mathematics	Mathematical statistics			angel	—
17. M.M. Haider Salem Moussa	accounting	Financial accounting			angel	—
18. M.M. Sarah Basem Abdel Zaher	Information Technology Engineering	Information Technology Engineering / Computers and Computer Networks			angel	—
19. M.M. Amjad Karim Ghadab	accounting	Financial accounting			angel	—
20. M.M. Saif Bassam Saeed	law	law			angel	—
21. M.M. Inas Shahid Halim	business management	business management			angel	—
22. M.M. Suhad Abdul Amir Kadhim	accounting	accounting			angel	—
23. M.M. Bushra Kadhim Abdul Hussein Saqah	business management	business management			angel	—

24. M.M. Muhammad Saadi Abdul Hussein Faleh	Finance and Banking	Finance and Banking			angel	—
25. M.M. Mustafa Kazim Sahar	business management	business management			angel	—

10. Professional Development

Orienting new faculty members

1. .Introductory sessions about the institution or department , its vision and goals
2. Guidance on school curricula and Courses and Teaching methods.
3. . Knowledge of modern technologies and E-learning tools
4. . Guidance on assessment procedures and Promotions

11. Professional development for faculty members

1. Encouraging faculty members to engage in continuous learning and Continuous improvement and Searching for development opportunities And to provide a supportive environment that encourages . innovation
2. . Supporting faculty members' attendance at scientific conferences and Workshops
3. . Encouraging faculty to implement new ideas and Developing innovative teaching techniques
4. . Organizing training courses that improve teaching skills
5. . Adopting diverse methods to evaluate the performance of faculty members

12. Admission Criteria

1. According to plan Acceptance . Central / Morning Study
2. .Based on direct application / evening study

13. Key sources of information about the program

1. .Informational publications issued by the department
2. .The institute's website
3. .The institute's awareness committees
4. Curricula Study .Approved
5. sources Scientific Arabic Other . Or a foreigner
6. Internet
7. Website of the Iraqi Ministry of Higher Education and Scientific Research .7

14. Program Development Plan

1. addition Vocabulary Study New It fits with Developments accelerated in the job Administrative and .accounting

2. link Topics Study In fact the job actual from during Visits Field For sections Accounts and Control in .Government departments

Skills Plan Program

				Learning outcomes required from the program											
Year / Level	Course code	Course Name	Essential or optional	Knowledge				Skills				Values			
				A1	A2	A3	A4	B1	B2	B3	B4	Part 1	Part 2	Part 3	Q4
Second		Specialized accounting	essential		*	*	*	*	*	*	*	*	*	*	*
		Intermediate Accounting	essential	*	*	*		*	*	*	*			*	*
		Unified accounting system	essential		*	*		*	*	*		*	*	*	
		Cost accounting	essential	*	*	*		*	*		*	*		*	
		audit	essential	*				*		*	*	*		*	*
		Corporate accounting	essential	*	*		*		*		*	*	*	*	*
		Computer applications	optional	*	*		*		*	*	*	*		*	*
		English language	optional	*	*	*	*	*	*		*			*	
		project	essential	*		*	*		*	*			*	*	*
		Crimes of the Ba'ath regime in Iraq	optional		*	*	*	*	*	*		*	*	*	*
	Arabic	optional	*	*	*	*	*	*	*		*		*		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed

Second stage – Diploma – Annual

Course description template

:Course Name .1					
Specialized accounting					
: code .2					
Specialized accounting					
:Chapter/ Year .3					
Annual – Second					
:Date this description was prepared .4					
4/1/2026					
: Available forms of attendance .5					
In-person and online					
Total number of study hours / Number of units (total) .6					
hours / 10 units 5 hours 60=30*5					
Name of the course coordinator (if there is more than one, please .7 :(state					
email address A'a -Name: M.M. Samaher Sadiq Ali Al Samaher.ali.idi2@atu.edu.iq ends A M.M. Rania Ali, Manager The letter :the name raniaa.munajir.idi5@atu.edu.iq					
: objectives Course .8					
The student performs accounting work in banks, • . cooperative societies, and insurance companies Providing the student with comprehensive • information about the systems Accounting The . practices followed in different sectors			Course objectives :The student will be able to		
Teaching and learning strategies .9					
e lecture was presented by the professor, followed by an opportunity for students .to participate by asking and answering questions ich poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking Enhancing interaction and understanding				strategy	
Course structure .10					
Evaluatio n Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams	Giving a lecture and using visual aids and discussion	Bank accounting, Arabization of the term " commercial bank its functions and departments, " sources and uses of funds in the bank, the accounting system followed in banks, and the	Bank accounting	5	1

final		books, records, and documents .used			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	technical departments , the current accounts division , Current account , types of accounts, current accounts Open a current account , Deposit transactions, withdrawal transactions, transfer transactions, and interest calculation transactions on current accounts. City	Open an account	5	4-3-2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Fixed Deposits Department , Deposit Operations, Calculation of Interest Due on Deposits, Processing Accounting Regarding the withdrawal of deposits before the maturity date, processing Accounting Regarding the withdrawal of deposits on the due date , Treatment Accounting for renewing a deposit, including interest and processing Accounting for renewing the principal of the deposit without interest	Withdrawal of deposits	5	6-5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Deposits Department: Conditions for opening a Deposits, .savings account Transfer withdrawals Interest operations calculations using the conversion method	Savings Deposits Division	5	8-7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Letters of guarantee, certified or authenticated instruments	Warranty	5	10-9
Daily exams, term exams	Giving a lecture and using visual aids and discussion	Discounting bills of exchange: Discounting a bill of exchange before its due date in favor of the bank's customers who have current	Discounting bills of exchange	5	-11 13-12

final		accounts at the same bank or at other banks (added) and processing Accounting for a customer's refusal or delay in payment			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Foreign Exchange Department: Buying and selling foreign currencies, transferring funds to and from abroad, issuing traveler's checks for travelers, issuing letters of .credit	Currency sales	5	-14 15
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Nature of the lending department's activities and operations : opening and .clearing letters of credit	Letters of credit	5	-16 17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Final accounts , how to prepare the trial balance , make adjusting entries, prepare the adjusted trial balance , prepare the profit and loss statement, and then prepare the statement of .financial position	Final accounts	5	19-18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting in oil companies: basic concepts, characteristics of oil accounting, and .diminishing assets	Accounting in oil companies	5	20
Exams	Giving a lecture and using visual aids and discussion	Journal accounting in - oil, drilling and exploration phase	Drilling and Exploration Phase	5	21
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Current expenditure method, total (capital) cost method, successful efforts method	Current expenditure method	5	22

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	processors The constraints of the drilling and exploration phase	Drilling and Exploration	5	23
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Oil contract amortization is calculated as a percentage, based on the cost and duration .of each contract	Calculating the amortization of oil contracts	5	24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	International and local accounting standards for oil accounting, amortization of non-prepared contracts	Oil accounting processes	5	25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting in insurance companies, the processes related to recording and collecting insurance premiums due in life insurance branches, accounting operations Private Commission Dues owed to agencies and how they are processed, and special operations By eliminating insurance documents and accounting procedures in granting regular loans The automation of documents and how they are obtained, accounting processes Regarding the settlement of insurance policies and accounting operations related to .compensation	Insurance documents and accounting operations	5	27-26
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Reinsurance accounts and accounting reserves, transactions related to incoming and outgoing insurance premiums, accounting transactions related to outgoing and incoming reinsurance, capital and reserves and how to form accounting reserves	How to create an accounting reserve	5	29-28

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Preparing the income and expenses statement and the balance sheet	account preparation Revenues, Expenses, and Balance Sheet	5	30
: Course evaluation .11					
The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc					
: Learning and teaching resources .12					
Specialized Accounting , Dr. Ibrahim Al-Saabri and Mr. Ali Abdul Hussein Baghdad 2011 –		Required textbooks (methodology, if applicable)			
Specialized Accounting / Dr. .1 .Muhammad Sadiq Shamsah Accounting in Banking Activity / .2 .Dr. Ibrahim Abdul Ali Specialized accounting by Thaer .3 .Al-Ghaban Unified accounting system for .4 banks and insurance companies - .Financial Center Accounting for Banking Activity - .5 Taher Al-Shawi		Main references (sources)			
Al-Ghari Journal of Accounting Specializations Arab Journal of Accounting		Recommended supporting books and references (scientific journals, reports...)			
Scientific researcher		Electronic references, websites			

Course description template

:Course Name .1					
Intermediate Accounting					
: code .2					
Intermediate Accounting					
:Chapter/ Year .3					
Annual – Second					
:Date this description was prepared .4					
4/1/2026					
: Available forms of attendance .5					
In person and online					
Total number of study hours / Number of units (total) .6					
hours / 8 units 4					
hours 120 = 30*4					
Name of the course coordinator (if there is more than one, please .7					
:(state					
.adn@atu.edu.iq : email address A'a -Name: Dr. Adnan Kadhim Matroud AI					
: objectives Course .8					
Enabling the student to apply scientific principles • Accounting to enable him to assess the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors financial reports based on accounting records and analyzing • the elements of the financial position using scientific principles				Course objectives :The student will be able to	
Teaching and learning strategies .9					
e lecture was presented by the professor, followed by an opportunity for students .to participate by asking and answering questions which poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking Enhancing interaction and understanding					strategy
Course structure .10					
Evaluatio n Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	An introduction to accounting, its nature, and its objectives. Accounting system outputs, accounting information users	Introduction to Accounting	4	-1

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Financial statements, how to prepare them Review of final accounts, Trading account, Profit and loss .statement, balance sheet	Profit and Loss Account	4	-2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Financial statements in industrial establishments	Financial statements	4	-3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Operations report and production cost determination (Manufacturing Statement)	Profit and Loss Account	4	-4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	statement Income	Financial statements	4	-5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Operational statement and income statement	Income statement	4	-6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Preparing a profit and loss statement	Income statement	4	-7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Position Financial	Financial Center List	4	-8

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	audit revealedCash flow	Cash audit	4	-9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Financial statements in commercial establishments	Bank statement matching	4	-10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	journal and Worksheet adjustments	worksheet	4	-11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Debtors and the creation of a provision for doubtful debts	Cash audit	4	-12
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cash and bank statement .matching	worksheet	4	-13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Revenue , capital, and deferred expenditures : the importance of differentiating between them and the consequences .of confusing them	Revenue expenditures	4	-14
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Fixed assets, their types, Methods of acquiring tangible fixed assets, Cash purchase, Purchase on credit , Construction or making Dedication	tangible fixed assets	4	-15

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Depreciation of fixed assets, Its causes, Basis for its calculation	Revenue expenditures	4	-16
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Methods of calculating depreciation, and methods of recording depreciation	Methods of calculating depreciation	4	-17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Addressing changes to depreciation calculations, Change in productive lifespan, Obsolete fixed .assets that are still in use	Change in depreciation calculation	4	-18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Sale of fixed assets	Methods of calculating depreciation	4	-19
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Replacement of fixed .assets	Change in depreciation calculation	4	-20
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Profit and loss from the sale and exchange of fixed .assets	Profit and loss	4	-21
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Investments come in different types. Its .conditions	Buying shares	4	-22

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Stocks: buying them, profits from them, selling .them, free shares	Buying shares	4	-23
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Bonds, their types , Its conditions, Purchase at nominal value, Buying .between interest rates	Change in depreciation calculation	4	-24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Buying and selling bonds at more than their face value (buying at a premium). , Turn off the bonus. Sales profits and losses	Buying and selling bonds	4	-25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Buying and selling bonds at less than their face value (Purchase Discount) , Discount amortization, .sales profit and loss	Buying shares	4	-26
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Departmental accounts, .their definition	Departmental accounts	4	-27
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Transfers between departments	Departmental accounts	4	-28
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Distributing expenses among departments , Required accounting .records	accounting records	4	-29

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	General review and curriculum supplement	accounting records	4	-30
: Course evaluation .11					
The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc					
: Learning and teaching resources .12					
Kamal Hassan Jumaa Jamil Jawad Hamid / - Hatem Ibrahim Hassan Dar Al-Hikma for 1991 / Printing and Publishing Planning budgets as a tool for controlling the - accounts of public companies / Abdul Aziz /1983 .Mahmoud Al-Imam / Riyadh			Required textbooks (methodology, if applicable)		
Accounting Principles: Between Theory and Practice / Abdel Fattah Al-Sahn, Alexandria .University Youth Foundation			Main references (sources)		
-----			Recommended supporting books and references (scientific journals, reports...)		
Scientific researcher			Electronic references, websites		

Course description template

.1 Course Name					
Unified accounting system					
.2 code					
Unified accounting system					
.3 Chapter/ Year					
Annual – Second					
.4 Date this description was prepared					
4/1/2026					
.5 Available forms of attendance					
In-person and online					
.6 Total number of study hours / Number of units (total)					
hours / 8 units 4 hours 120=30*4					
.7 Name of the course coordinator (if there is more than one, please state)					
mail address A'a -Al		M.M. Nazem Khosran Hassouni :Name nadhim.hassooni@atu.edu.iq			
.8 Course objectives					
<ul style="list-style-type: none"> • Understanding how to maintain system records and perform accounting procedures according to the unified accounting system • Learn how to calculate the unit price in contracting and classify accounts according to the unified accounting system • Teaching the student the basics and general concepts of the accounting system 			<p style="text-align: center;">Course objectives</p> <p style="text-align: center;">:The student will be able to</p>		
.9 Teaching and learning strategies					
<p>the lecture was presented by the professor, followed by an opportunity for students to participate by asking and answering questions which poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking</p> <p style="text-align: center;">Enhancing interaction and understanding</p>				<p style="text-align: center;">strategy</p>	
.10 Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams,	Giving a lecture and using visual aids and discussion	Unified accounting system, accounting manual, updates in the unified accounting system	Unified accounting system	4	1

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Fixed asset accounts and methods of obtaining Buying in the local .them market	Unified accounting system	4	2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Purchasing in the foreign market	foreign market	4	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Construction by contractors (records of the (entity ordering the work	Unified accounting system	4	4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Construction by contractors (records of the (implementing entity	Construction by contractors	4	5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Donations and gifts records of the donor and) (recipient	Donations and gifts	4	6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	In-house manufacturing Central Finance	In-house manufacturing	4	7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Creating assets by committees	In-house manufacturing	4	8

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Deferred revenue expenditures	Deferred revenue	4	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	fixed assets	In-house manufacturing	4	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Introduction to inventory accounting, Purchasing stock of supplies from the local market	Buying stock	4	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Purchasing stock of supplies from the foreign market	Buying stock	4	12
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Waste and consumables inventory	Deferred revenue	4	13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Waste and consumables inventory	Buying stock	4	14
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Goods held by others	Buying stock	4	15

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Loans granted	Loans granted	4	16
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Loans received	Loans granted	4	17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Financial investments	Loans granted	4	18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Financial investments	Financial investments	4	19
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various debit accounts and the creditor Miscellaneous, including accrued revenues Received in advance	Financial investments	4	20
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Due expenses Received in advance	Financial investments	4	21
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Claims for compensation for cash and inventory differences	compensation claims	4	22

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Loans and Money	Financial investments	4	23
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Capital and reserves	Financial investments	4	24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accumulated depreciation allowance, Provision for doubtful debts	Depreciation allowance	4	25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Payroll and wage calculations and everything else It relates to it	compensation claims	4	26
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Payroll and wage calculations and everything else It relates to it	Payroll accounts	4	27
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	M Kh Zon finished and unfinished production and works in progress Inventory of goods for sale at the beginning and end of the period	M Kh Zone Complete Production	4	28
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Final accounts and the budget Publicity under the unified accounting system	M Kh Zone Complete Production	4	-29 30

term					
exams					
final					
: Course evaluation .11					
The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc					
: Learning and teaching resources .12					
Unified Accounting System , Dr. Talib Al-Wa'iz, Razzaq Noor Imran / Dar Al-Hikma for .1990 / Printing and Publishing			Required textbooks (methodology, if applicable)		
Unified Accounting System / Financial .2 .Control Bureau / 1985					
The unified accounting system in socialist .3 sector companies / Dr. Abdul Basit Ahmed .1977 / Radwan					
Unified Accounting System for Banks and .4 Insurance Companies - Financial Center					
-----			Main references (sources)		
Iraqi magazines			Recommended supporting books and references (scientific journals, reports...)		
Scientific researcher			Electronic references, websites		

Course description template

.1 Course Name					
Cost accounting					
.2 code					
Cost accounting					
.3 Chapter/ Year					
Annual – Second					
.4 Date this description was prepared					
4/1/2026					
.5 Available forms of attendance					
In-person and online					
.6 Total number of study hours / Number of units (total)					
hours / 10 units 5					
hours 150 = 30*5					
.7 Name of the course coordinator (if there is more than one, please state)					
<p style="text-align: center;"> dw.ali6@atu.edu.iq : Email .A -Name: A.M. Ali Mahdi Hamid Al dw.shym@atu.edu.iq A.M. Shaima Nehru Jabal hamed.abd.idi13@atu.edu.iq M.M. Muhammad Saadi Abdul Hussein Faleh dw.wsm@atu.edu.iq Dr. Wissam Abdul Kadhim Abdul Ridha </p>					
.8 Course objectives					
<ul style="list-style-type: none"> • To define and enable the student to apply cost accounting concepts in various economic establishments • The student calculates the cost elements to arrive at an understanding of the production costs for all systems • The student was able to determine the cost per unit in order to identify profit and loss during the sale process 				<p>Course objectives</p> <p>:The student will be able to</p>	
.9 Teaching and learning strategies					
<p>The lecture was presented by the professor, followed by an opportunity for students to participate by asking and answering questions which poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking</p> <p style="text-align: center;">Enhancing interaction and understanding</p>				<p>strategy</p>	
.10 Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams	Giving a lecture and using visual aids and discussion	Introduction to Cost Accounting / M.F. Home Cost Accounting / Objectives of Cost Accounting / Its Uses / The Relationship Between Cost Accounting,	The concept of cost accounting	5	1

final		Financial Accounting and Managerial Accounting / Cost-Related Concepts			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cost classifications / Natural classification / Functional classification / Classification by relation to product unit / Classification by relation to .activity volume (production)	Cost classifications	5	2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cost centers / Cost units / Production units / With an explanation of how to link the initial cost to the cost centers and .their units	production units	5	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cost elements/materials/materials control/documentary cycle for the materials purchase process/price of purchased materials and how to calculate the .cost of materials	Cost elements	5	4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Materials inventory procedures/Inventory documents/Inventory records/Methods for pricing materials issued from the warehouse/ First-in, First-Out (FIFO) method Disburse first/Receive last, Disburse first	Inventory documents	5	5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The method of calculating the inventory rate by pricing / and how to calculate the value of ending inventory / inventory of stockpiled materials / types of inventory / accounting treatments for natural and .abnormal spoilage	Inventory Rate Pricing Method	5	6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Inventory limits/Maximum limit/Minimum limit/Economical quantity/Request limit	Storage limits	5	7

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Payroll monitoring / Payroll documentation cycle / Payroll payment methods	Document cycle	5	8
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Incentives / Their Importance / Types / And How to Prepare Payroll Lists	incentives	5	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Issues related to wages / overtime / lost time / in-kind benefits / vacations / social security / pending analysis of direct and indirect wages	In-kind benefits	5	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Controlling expenses / Tracking actual expenses / Estimated expenses / How to allocate expenses to production and service centers / Principles and rules of allocation	Controlling the expense element	5	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Distribution methods to centers are based on either aggregate or individual distribution .methods	Solitary distribution	5	12
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The descending distribution method of service centers to production centers	descending distribution method	5	13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The method of reciprocal distribution of service centers to production centers	The method of exchange	5	14

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Overhead rates for indirect manufacturing costs, with explanation and comparison of different methods for finding these rates, along with an explanation of the accounting constraints for handling indirect .expense costs	Load rates	5	15
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Marketing, administrative, and financial costs /analysis and the necessary procedures for addressing them	Marketing costs	5	16
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The purpose of preparing various cost lists is to determine the total costing (College) Its .method components and the most important criticisms directed at the method and how the list is prepared	Total costing (College) method	5	17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	How to treat beginning and ending production for finished goods or work-in-process under the bulk method	Processing production at the beginning and end of the period	5	18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Variable costing method, Its components and areas of use / .and the criticisms directed at it	Variable costing method	5	19
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	How to prepare variable cost statements and account for beginning and ending production for finished goods and work-in-process under the variable method	Preparing cost lists	5	20
Daily exams, term exams	Giving a lecture and using visual aids and discussion	A comparison between the total and variable methods and the effect of each method on net profit resulting from its .use	Net Profit	5	21

final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Job order costing system, nature of the job order card, document cycle of the job order system	Costing system Production orders	5	22
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Raw materials component: How to determine the cost of materials loaded onto orders. Handling damaged materials (natural and unnatural damage)	Handling damaged materials	5	23
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Indirect manufacturing expenses, the basis for estimating and allocating them to production orders. How to extract load rates at the central processing and production levels	Indirect industrial expenses	5	24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Analysis of variances arising between indirect manufacturing costs charged to centers and orders and actual indirect manufacturing costs, and redistribution of variances	Analysis of deviations	5	25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting for production stages, types of stages, determining the cost elements of production stages	Accounting for the production stages system	5	26
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Handling damaged units in production stages (natural damage and unnatural damage) In case they are used for operation or sold as damaged units	Repairing damaged units	5	27
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Determining the cost of production at each stage if there is work-in-process at the end of the period and if the completion rates are uniform	Determining the cost of production	5	28

		or different for the cost elements			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Determining production costs at the start of the work-in-progress period using different completion percentages for cost elements	Determining the cost of production	5	29
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Studying the equivalent production lists and the stage production evaluation list .using the average cost method	Study of production lists	5	30

.11 Course evaluation :

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc

.12 Learning and teaching resources :

<p>Cost Accounting / Abdul Wahab Habash .1</p> <p>Costs in Lists and Systems / Kamel Ali Al-Abadi, Hakim Ali Rashid .2</p> <p>Scientific Principles in Cost Accounting / .3 Mufid Khalil Al-Qasir</p> <p>.Cost Accounting / Ahmed Al-Sayedyah .4</p> <p>Cost Accounting: Theory and Practice / .5 Ibrahim Jazrawi</p> <p>Cost Accounting / Measurement, Analysis and .6 Control - Abbas Al-Shafei</p>	Required textbooks (methodology, if applicable)
Cost Accounting 2024 – Khalil Radi Al-Zalzali	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

:Course Name .1					
audit					
: code .2					
audit					
:Chapter/ Year .3					
Annual – Second					
:Date this description was prepared .4					
4/1/2026					
: Available forms of attendance .5					
In-person and online					
Total number of study hours / Number of units (total) .6					
hours / 6 units 3					
hours 90=30*3					
Name of the course coordinator (if there is more than one, please .7					
:(state					
ds Fatimah.oudah.idi@atu.edu.iq A Name: M.M. Fatima Faleh Awda The					
: objectives Course .8					
Introducing the student to the principles, rules, and • .purpose of auditing An introduction to the laws and regulations that • .govern the access of the auditor				Course objectives :The student will be able to	
Teaching and learning strategies .9					
e lecture was presented by the professor, and students were given the opportunity to .participate by asking and answering questions ich poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking . To enhance interaction and understanding				strategy	
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The origins and development of auditing, its definition and objectives, and the difference between accounting and .auditing	The Origins of Auditing	3	1
Daily exams,	Giving a lecture and using visual aids and discussion	Types of audits: full and partial audits, final and ongoing audits, mandatory and optional audits	Types of auditing	3	2

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Internal and external auditing, its objectives, internal auditing, its concept, the relationship between internal and external auditing, comprehensive auditing, and Testing, Environmental Auditing, Case . Studies	Internal audit	3	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Errors and fraud, reasons for committing errors, the auditor's role in addressing and correcting .errors and fraud. Case studies	Mistakes and cheating	3	5 -4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Internal control system, internal monitoring system, the auditor's position on the components of internal .control systems	Internal control	3	7 -6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Methods and means of examining and evaluating internal control systems, cases regarding the evaluation of internal control systems in establishments , preliminary .steps for the audit process	Systems evaluation Internal control	3	8
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The qualities and qualifications of the auditor, the rights and duties of the auditor under Iraqi legislation, the Iraqi Accounting and Auditing Standards Board and auditing standards. The system for practicing the auditing profession No. 7 of the rules of professional ‘1984 conduct of the Accountants .and Auditors Syndicate	Auditor's qualities and qualifications	3	-9 -10 11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Evidence in auditing, the concept of evidence, its	Evidence	3	-12 13

term exams final		tools, and methods of .obtaining evidence			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Audit software: its definition, types, advantages and disadvantages, how to prepare the software, and case studies .on audit software	Audit program	3	-14 15
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Worksheets, current and pending files, audit signals, .auditor's notes	worksheets	3	-16 17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Auditor's report, its types. Applications of auditor's .report templates	Auditor's Report	3	18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cash operations, internal control system for cash operations, cash receipts, .cash payments	cash operations	3	-19 20
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cash transactions audit, cash account audit, bank account audit, payroll audit, cash sales .audit, cash expenditure audit	Cash transaction auditing	3	-21 22
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Practical applications regarding cash flow auditing, forward transactions, and the internal control system for .forward transactions	Futures transactions	3	23- 24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Auditing credit purchases and returns, auditing credit sales and returns, verifying fixed .assets and liabilities	Procurement audit	3	25- 26

term exams final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Internal control in light of electronic data processing, computer definition, nature of the electronic accounting system	Internal control	3	27- 28
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Components and methods of internal control in the . computer age	Components and methods of internal control	3	-29 30

: Course evaluation .11

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, and written exams, reports, etc

: Learning and teaching resources .12

Principles of Auditing, Dr. Ibrahim Al-Saabri – A./ . Ahmed Miri Ahmed – M. Lali Muhammad Hafiz – Dar Al-Hikma, 1990	Required textbooks (methodology, if applicable)
Principles of Modern Auditing – Abdul Latif .1 Nouri Al-Qadi – Muayyad Jawad – Dar Al- 1990 – Hikma Press Studies in Review – Dr. Abbas Al-Shafei .2 Auditing from both theoretical and practical -3 perspectives – Abdul Fattah Al-Sahn – Dr. Ahmed Nour – 1985	Main references (sources)
-----	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

1. :Course Name					
Corporate accounting					
2. : code					
Corporate accounting					
3. :Chapter/ Year					
Annual – Second					
4. :Date this description was prepared					
2026					
5. : Available forms of attendance					
In-person and online					
6. Total number of study hours / Number of units (total)					
hours / 8 units 4					
hours 120=30*4					
7. Name of the course coordinator (if there is more than one, please :(state					
Dr. Sadiq Jaafar Kadhim :Name dw.sad23@atu.edu.iq					
: objectives Course .8					
To provide the student with comprehensive information about the .general rules and principles specific to private sector companies .Identifying the types of companies under Iraqi Law No. 22 of 1997 Understanding how capital is formed in partnerships and joint-stock .companies Understanding how profits and losses are distributed among . partners .Identifying ways to increase capital in companies				Course objectives the student will be able to	
Teaching and learning strategies .9					
e lecture was presented by the professor, and students were given the opportunity .to participate by asking and answering questions which poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking Enhancing interaction and understanding				strategy	
Course structure .10					
Evaluatio n Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams	Giving a lecture and using visual aids and discussion	Partnership companies - their types and procedures for forming and registering . partnership companies	Procedures for forming partnerships	4	1

final					
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	roof of the partners' shares in capital and feeding . shares	Partners' shares	4	2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	in-kind shares	in-kind shares	4	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Cash shares	Cash shares	4	4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	In-kind and cash . contributions	contributions cash	4	5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Final accounts, profit distribution, and methods of distributing profits and . losses	Distribution of profits and losses	4	6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Equal distribution and distribution in agreed- . upon proportions	Distribution of profits and losses	4	7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Distribution in proportion to capital , granting partners interest on capital, and distributing the balance . in specific proportions	No interest on capital	4	8

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Granting partners salaries or bonuses in return for their services and distributing the balance in specific proportions, and granting partners interest, capital, and salaries in return for their services and distributing the balance in specific . proportions	No interest on capital	4	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	withdrawals and their ' . benefits	Distribution of profits and losses	4	10
Exams	Giving a lecture and using visual aids and discussion	Partner's loan and its interest	Interest on capital	4	11
Exams	Giving a lecture and using visual aids and discussion	Partners' life insurance	Partners' life insurance	4	12
Exams	Giving a lecture and using visual aids and discussion	Changes in the partners' agreement, modifications to the basis for distributing . profits and losses	Distribution of profits and losses	4	13
Exams	Giving a lecture and using visual aids and discussion	Capital adjustment – capital increase . Capital adjustment – capital . reduction	Capital increase	4	14
Exams	Giving a lecture and using visual aids and discussion	Joining a new partner, buying out an existing share of capital, adding a new share to the capital	Current capital	4	15
Exams	Giving a lecture and using visual aids and discussion	Measuring and dealing with the reputation of the business - the absence of a reputation account in the partners' books - the presence of a reputation	goodwill	4	16

		account in the company's . books			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Separation of an original partner, payment in more . than one share	Payment in more than one share	4	17
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Payment less than the share	Payment less than the share	4	18
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The shop's reputation and its handling	goodwill	4	19
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Liquidation of partnerships	Company liquidation	4	20
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	. Quick filtering	Company liquidation	4	21
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Gradual elimination	Company liquidation	4	22
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Joint-stock companies – legal requirements for their . establishment	joint-stock companies	4	23

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Forming joint-stock companies – paying the value of the shares in one . lump sum	Formation of joint-stock companies	4	24
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The value of the shares will . be paid in installments	Payment of the value of the shares	4	25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Handling issuance and incorporation expenses	Processing expenses	4	26
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Delay in paying stock installments	Stock installments	4	27
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Increasing the capital of joint-stock companies by . issuing new shares	Issuing new shares	4	28
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Increasing capital in joint-stock companies by capitalizing profits	Capital increase	4	29
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Capital reduction in joint-stock companies	Capital reduction	4	30
: Course evaluation .11					

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc	
: Learning and teaching resources .12	
Corporate accounting	Required textbooks (methodology, if applicable)
Corporate Accounting and Topics in Financial Accounting – Bushra Najm Abdullah – Al-Manhaj Library for Printing and Publishing 2023	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

:Course Name .1					
Computer applications					
:Course code .2					
Computer applications					
:Chapter/Year .3					
Annual – Second					
:Date this description was prepared .4					
4/1/2026					
:Available attendance formats .5					
In-person and online					
Number of study hours (total) / Number of units (total) .6					
hours / 2 units 2					
hours 60=30*2					
:Name of the course coordinator (if there is more than one, please state) .7					
tends hussein.laftaa.idi5@atu.edu.iq A The			M.M. Hussein Jiyad Lafteh :Name		
: objectives .8					
<ul style="list-style-type: none"> • Teaching the student computer skills • Using ready-made calculator applications and the internet in the field of specialization • Understanding the formatting and software installation process 			<p style="text-align: center;">Course objectives :The student will be able to</p>		
Teaching and learning strategies .9					
<p>the lecture was presented by the professor, and students were given the opportunity to participate by asking and answering questions which poses (open questions and discussions), case studies, or real-life situations to stimulate thinking</p> <p style="text-align: center;">Enhancing interaction and understanding</p>				<p style="text-align: center;">strategy</p>	
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Email and its programs / Email How /spam advantages / Email to create an email / How does email work / Email addresses / Running the Internet Explorer an email Creating / program /Yahoo website account on the Properties of the email account window / Modifying settings / Customizing the toolbar / Search methods / Basic search and advanced search by file type / Advanced search engines / Reviewing messages / Sorting	Internet, Email Security and Networking	2	6-1

		<p> messages / Marking an email message as follow-up and deleting it / Opening and compressing files attached to the message / Creating a new message / Attaching a file to the to email / Replying / message Resending mail to another party Deleting files attached to the / message / Closing the connection to the Internet / Formatting a message signature Deleting mail / Printing mail / / Searching for a message Creating email folders / Address Adding an email address / book to the address book / Creating a group in the address book / Network etiquette / Options for sending messages </p>			
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Daily exams, term exams final	Giving a lecture and using visual aids and discussion	/Power Point Introduction to Power Point / PP How to run window components / Entering Exiting the /PP application the PP application /PP application Creating /interface presentations / Saving presentations / Recalling previously stored presentations / Entering data and texts / Determining the size, shape and color of the font / Slides / Arranging slides / Slide show / Inserting a new slide / Moving a slide / Deleting a slide / Numbering slides / Motions and sound effects / Adding motion effects to slide elements / Changing the motion effect / Cancelling the motion effect / Using buttons and actions / Arranging paragraphs within the slide / Hiding the slide / Adding time to the slide / Adding music to the slide / Power Creating a project with Point	Presentations PowerPoint	2	9-7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Excel / Introduction / Running window components / Excel Bilingual and bidirectional Entering /Excel worksheet in data in the worksheet / Modifying entered data New / Open stock file / Close worksheet / Save new worksheet / Save existing worksheet / Preview before	Excel application Microsoft Excel buttonOffice	2	20-10

		printing / Close worksheet / Quit excel		
		<p>Clipboard: Cut/Copy/Paste/Copy Format</p> <p>Font: Change font / Font size / Increase / Reduce font / Clear formatting / Change font color / Text highlight color / Subscript / Superscript / Change case / Underline style / Effects / Letter 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: Format numbers / 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 filter/search & select &</p>	Home Home	
		<p>Tables: Insert Table / Create Table</p> <p>Illustrations: picture / clip art / smart art drawing / shapes</p>	Insert	

		<p>Charts: Column / Line / Pie / Bar Area / Scatter / Other Charts /</p> <p>Text: Text box / Header & footer Signature line / /Word art / Object / Symbol</p> <p>Features:</p> <p>Themes/Colors/Fonts/Effects</p> <p>Page Setup: Margins / Page Size Orientation / Background / / Print Headings</p> <p>Resize to fit: Width / Height / Resize</p>		
		<p>Sheet Options: Right to Left Sheet / Print Fonts / Grid / Display / Arrange Titles: Position / Bring to Front / Send to Background / Wrap Text / Align / Group / Rotate / Selection Pane / Conditional Formatting</p>	<p>Page layout</p> <p>Page layout</p>	
		<p>Function Library: Insert Function / AutoSum / Recently Used Items / Financial / Logical Text / Date & /IF statement)) Time / Lookup & Reference / Math & Trigonometry / Additional Functions</p> <p>Calculation: Calculation / Arithmetic operations (addition / subtraction / multiplication / division) / Current calculation options / Sheet calculation / Automatic summation / . Subtotal calculation</p>	<p>Formulas</p>	

		<p>/access Get external data: from from text / from other sources / existing connections</p> <p>Connections: Update All / Connections / Properties / Edit / Links</p> <p>Sort and filter: Sort/Filter/Clear/Reapply/Advanced</p> <p>Data Tools: Text to Columns / Remove Duplicates / Validate Data / Merge / What-If Analysis Outline: Assemble/Unassemble/Subtotal</p>	Data		
		<p>Proofreading: Spelling & Grammar / Research / Thesaurus Translation / Translation / ScreenTip / Set Language / Word Count</p> <p>Comments: New comment / Delete / Previous / Next / Show and hide comment / Show all comments</p> <p>Changes: Protect Sheet / Protect Workbook / Share Workbook</p>	Review		
		<p>Workbook Views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft</p> <p>Show and hide: Ruler / Gridlines</p> <p>Formula bar / Message bar / / Addresses</p> <p>Zoom in and out: 100% / 1 page pages / Page width 2 /</p> <p>Frame: New Frame / Arrange All / Freeze Panes / Split / Hide Show / Side by Side / / Reposition Frame / Save Workspace / Swap Frames</p>	View		
Exams	Giving a lecture and using visual aids and discussion	<p>/Access application Run the Application Features / Template Categories / Features / Create a new blank database / Command Home (Views / Font / Rich “ Text / Records / Sort & Filter / .Search</p>	AppAccess	2	25-21

		Create command / Table / Table templates / Table design / Form Split form / Multiple items / / Blank form / Additional forms / Form design / Report / Labels / Blank report / Report wizard / Report design / Query wizard / .Query design Command "External Data" / Access / Excel / Saved Imports .Text File .text file /Excel / word / Export . "DatabaseAccess			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Projects by Specialization	Projects	2	30-26

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc

:Learning and teaching resources .11

Graham Brown, David Watson, "Cambridge IGCSE information and communication technology", 3rd edition 2020. Alan Evans, Kendall Martin , Mary Anne Poatsy, "technology in action complete" 16th edition 2020. Ahmed Banafa "Introduction to artificial intelligence AI" 1st edition 2024. Microsoft Office 2019 step by step 1st edition - by Curtis Frye and Joan Lambert. Al-Khader Ali Bahath, "Computer Fundamentals" 2016 - Adel Abdel Nour, "An Introduction to the - World of Artificial Intelligence" 2005	Required textbooks (methodology, if applicable)
Sami Ahmed Al-Omari, Introduction to Computer Science, Computer Center – University of Jordan	Main references (sources)
Iraqi scientific journals specializing in computer science	Recommended supporting books and references (...scientific journals, reports)
Scientific researcher	Electronic references, websites

Course description template

:Course Name .1	
English language	
:Course code .2	
English language	
:Term/Year .3	
Annual – Second	
:Date this description was prepared .4	
4/1/2026	
:Available forms of attendance .5	
In-person and online	
Total number of study hours / Total number of units .6	
hour / 2 units 1 hours 30=30*1	
:Name of the course coordinator (if there is more than one, please state) .7	
zaid.hashim@atu.edu.iq :Email .A -Fouad Hashim Al M.M. Zaid :Name	
:Course Objectives .8	
<ul style="list-style-type: none"> The student becomes familiar with the English terms in the field of the vocabulary of the accounting department's study plan, in a way that enables him to understand the terms presented and deal with in the various fields related to the specialization in administrative and .accounting aspects 	Course objectives :The student will be able to
Teaching and learning strategies .9	
The lecture was presented by the professor, and students were given the opportunity to .participate by asking and answering questions Which poses (open questions and discussions), case studies, or real-life situations to stimulate thinking . To enhance interaction and understanding	strategy

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1& 2	1	Cognitive	getting to know you	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
3&4	1	Cognitive	The way we live	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
5&6	1	Emotional and cognitive	It all gone wrong	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
7&8	1	Emotional and cognitive	Let's go Shopping!	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
9&10	1	Emotional and cognitive	What do you want to do?	Giving a lecture and using visual aids and	Daily exams, term exams

				discussion	final
11&12	1	Emotional and cognitive	Tell me! What's it Like?	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
13&14	1	Emotional and cognitive	Review	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
15&16	1	Emotional and cognitive	Famous couples	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
17&18	1	Emotional and cognitive	Do's and don'ts	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
19&20	1	Emotional and cognitive	Going places	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
21&22	1	Emotional and cognitive	Scared to death	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
23&24	1	Emotional and cognitive	Things that Passives changed the world	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
25&26	1	Emotional and cognitive	Dreams and reality	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
27&28	1	cognitive	Earning a living	Giving a lecture and using	Daily exams, term exams

				visual aids and discussion	final
29&30	1	Emotional and cognitive	Love you and leave you	Giving a lecture and using visual aids and discussion	Daily exams, term exams final

:Course Evaluation .11

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc

:Learning and teaching resources .12

New Headway Plus (Beginner), John and Liz Soars, Oxford (Student's Book) New Headway Plus (Beginner), John and Liz Soars, Oxford (Student's Book)	Required textbooks (methodology, if applicable)
New Headway Plus (Beginner), John and Liz Soars, Oxford (Workbook)	Main references (sources)
Textbooks and curriculum materials prescribed by the Scientific Committee and reports that conform to the curriculum content	Recommended supporting books and references (scientific (...journals, reports
Scientific researcher	Electronic references, websites

Course description template

:Course Name .1					
Research project					
: code .2					
Research project					
:Chapter/ Year .3					
Annual – Second					
:Date this description was prepared .4					
2026					
: Available forms of attendance .5					
Groups of teachers					
Total number of study hours / Number of units (total) .6					
hours / 4 units 2					
hours 60=30*2					
Name of the course coordinator (if there is more than one, please .7					
):(state					
Name: All Professors assigned to supervise students according to the assignment order					
: tends A The letter					
: objectives Course .8					
Teaching students how to address problems using the scientific method • Teaching the student to write a research paper on an accounting problem •			Course objectives :The student will be able to		
Teaching and learning strategies .9					
e lecture was presented by the professor, and students were given the opportunity .to participate by asking and answering questions which poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking Enhancing interaction and understanding					strategy
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily, term, and final exams Displaying - data examples in a and having show the student answer them	Giving a lecture and using visual aids and discussion	Teaching students the principles of scientific research	Introducing the student to the principles of scientific research	2	15-1

Daily, term, and – final exams Displaying - data examples in a and having show the student answer them	Giving a lecture and using visual aids and discussion	Following up with the student in writing the .research paper	Introducing the student to the correct steps for writing a research paper	2	30-16
: Course evaluation .11					
The grade out of 100 is distributed according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, and written exams, reports, etc					
: Learning and teaching resources .12					
-----	Required textbooks (methodology, if applicable)				
----	Main references (sources)				
Journals and reports on how to write research	Recommended supporting books and references (scientific (...journals, reports				
Scientific researcher	Electronic references, websites				

Course description template

.1 Course Name :					
Crimes of the Ba'ath regime in Iraq					
.2 code :					
Crimes of the Ba'ath regime in Iraq					
.3 Chapter/ Year :					
Annual – Second					
.4 Date this description was prepared :					
4/1/2026					
.5 Available forms of attendance :					
In-person and online					
.6 Total number of study hours / Number of units (total) :					
hour / 2 units 1 hours 30=30*1					
.7 Name of the course coordinator (if there is more than one, please state) :					
saif.saeed.idi7@atu.edu.iq A.Yamil Name : M.M. Saif Bassam Saeed Al					
.8 Course objectives :					
It enables the student to learn about the nature of crime and its – branches maybe The student learned about the crimes of the Ba'ath regime – .in Iraq The student's contribution to spreading these crimes throughout – .the world				Course objectives :The student will be able to	
.9 Teaching and learning strategies :					
e lecture was presented by the professor, and students were given the opportunity .to participate by asking and answering questions ich poses (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking Enhancing interaction and understanding				strategy	
.10 Course structure :					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Crimes of the Ba'ath regime according to the Iraqi High Criminal Court Law of 2005	Introducing the student to Iraqi criminal law according to the Iraqi High Criminal . Court Law	1	3-1

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Definition of crime	Distinguishing between the concept of crimes	1	6-4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Crime divisions	Introducing the student to the categories of crime	1	9-7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Documenting the crimes of the Ba'ath regime according to the law of the Iraqi High Criminal Court	Introducing the student to the crimes of the Ba'ath regime and documenting them according to the law of the Iraqi High Criminal Court	1	12-10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Determining the production capacity of the industrial project	Identifying the production capacity of the industrial project	1	15-13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Types of international crimes	Definition of international crimes	1	18-16
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Decisions issued by the Iraqi High Criminal Court	Understanding the decisions issued by the Iraqi High Criminal Court	1	21-19
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Psychological crimes committed by the Ba'ath regime and their effects in Iraq	Introducing the student to psychological crimes	1	24-22
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Social crimes committed by the Ba'ath regime in Iraq	Introducing the student to social crimes	1	27-25
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Environmental crimes committed by the Ba'athist regime in Iraq	Introducing the student to environmental crimes	1	30-28
: Course evaluation .11					

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc	
: Learning and teaching resources .12	
course syllabus for private and public universities and colleges Iraqi Ministry of Higher Education and - Scientific Research	Required textbooks (methodology, if applicable)
Mohamed Hashmat – International Law and Public Law	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

Course Name .1					
Arabic					
Course Code .2					
Arabic					
Term/ Year .3					
Annual – Second					
Date this description was prepared .4					
4/1/2026					
A. Available forms of attendance.5					
In person and online					
Total study hours / Total number of units .6					
Hour / Two units hours 30=30*1					
.Name of the course coordinator (if there is more than one, mention it) .7					
hazim.maabd@atu.edu.iq :Email A'i -Name: Dr. Hazem Alaa Maabd Al					
Objectives Course .8					
Preserving the Arabic language and its integrity from linguistic .1 errors, and teaching students the eloquent language full of grammatical and rhetorical connotations that strengthen .the tongue and the mind .Pay attention to reading and writing correctly .2				Course objectives	
Teaching and learning strategies .9					
The course material is presented by the professor , and students are engaged in the lecture by asking multiple questions (linguistic and literary), which opens the door to dialogue and discussion, which in turn reinforces the .scientific information in their minds					strategy
Course Structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes (Second Year)	Hours	Week

Daily exams, term exams final	Delivering the lecture and using educational tools	There are many types of modifiers that follow the antecedent in grammar, including (emphasis, substitution, etc	Followers	1	1
Daily exams, term exams final	Delivering the lecture and using educational tools	There are special considerations in administrative correspondence that must be adhered to	Administrative discourse language	1	2
Daily exams, term exams final	Delivering the lecture and using educational tools	There is a specific way to present administrative correspondence according to its purpose and level	Formal aspects of administrative discourse	1	3
Daily exams, term exams final	Delivering the lecture and using educational tools	Presenting illustrated examples of professional administrative correspondence	Examples of administrative correspondence	1	4
Daily exams, term exams final	Delivering the lecture and using educational tools	Testing students linguistically and assessing their abilities	Language tests	1	5
Daily exams, term exams final	Delivering the lecture and using educational tools	Distinguishing between separate and attached subject and object pronouns, and discussing hidden pronouns and their meanings	pronouns	1	6
Daily exams, term exams final	Delivering the lecture and using educational tools	A reading of the history of Arabic literature and its value	From the history of Arabic literature	1	7
Daily exams, term exams final	Delivering the lecture and using educational tools	A statement on the most important pioneers of Iraqi poetry throughout literary history	Pioneers of Iraqi Poetry	1	8
Daily exams, term exams	Delivering the lecture and using	Free verse has a prominent place in the Arab world; it	Free Iraqi poetry	1	9

final	educational tools	originated in Iraq and secured a significant position in the Arab .poetic scene			
Daily exams, term exams final	Delivering the lecture and using educational tools	Arabic prose holds a valuable position, often approaching that of poetry, despite the differences in its .themes	Literary prose and its themes	1	10
Daily exams, term exams final	Delivering the lecture and using educational tools	Literary criticism has great value in determining what is .good and what is not	In modern literary criticism	1	11
Daily exams, term exams final	Delivering the lecture and using educational tools	A comprehensive review of everything we covered through asking questions	Comprehensive review	1	12

Course Evaluation .11

The grade out of 100 is distributed according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, and written exams, reports, etc

Learning and teaching resources .12

Lectures	Required textbooks (methodology, if applicable)
General Arabic Language for Technical Universities – by Dr. Safaa Kazem Makki and Dr. Lama Mohammed Younis	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites