

**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 1**

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 - Bachelor's Degree

Final Degree Name: Diploma - Bachelor's Degree in Accounting Technologies

Academic System: Bologna 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 .programmamic and institutional accreditation to enter global rankings

2. Program message

To provide society with qualified accounting professionals, both academically and practically, possessing distinctive skills capable of competing in the job market across its various sectors, in order to achieve the following:

1. Developing the learning skills of the department's graduates to align with the demands of the job market.
2. Instilling ethical values and professional conduct that conforms to governance requirements.
3. Employing digital transformation technologies through artificial intelligence to enhance learning processes.
4. Utilizing scientific research to serve society in line with technological advancements.

3. Program objectives

1. To contribute to the development of the accounting profession.
2. To effectively utilize educational technologies to achieve the program's learning outcomes.
3. To meet the labor market's need for qualified human resources in the fields of accounting and auditing.
4. To actively engage experienced practitioners from various business and non-business sectors in the educational process.
5. To contribute to the development of best practices in teaching and learning in the field of accounting.
6. To ensure the highest level of alignment between educational outcomes and the skills required by the labor market.
7. To meet the requirements of national (NCAAA) and international (AACSB) accreditation bodies.

4. Is the program accredited ? – No : Program accreditation

The accreditation has been submitted to the Accreditation Board for Administrative Sciences(ABAS) according to AACSB standards and .is under review

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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)Specialization) + assistant	8	16	100%	requirements the university
Basic) Specialization) + assistant	8	16	100%	requirements College
Basic(Specialization) + assistant	29	120	100%	requirements Section For the diploma
Basic)Specialization) + assistant	54	240	100%	requirements Section For Bachelor's Degree
Basic (Specialization) (	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
First year of study according to the Bologna system The institute was transformed into the Al-Qadisiyah Polytechnic College				
First First course Bologna System	ACTQ 100	Principles of Accounting 1/	2	3
	ACTQ 101	Government Accounting 1/	1	3
	ACTQ 102	The accounting readings	1	3
	ACTQ 103	Economy and Public Finance	1	2
	ACTQ 104	Principles of Statistics	1	2
	ATUQ 1000	1/ Computer	1	1
	ATUQ 1001	Democracy and human rights	2	—

First Second course - Bologna system	ACTQ 105	Principles of Accounting 2/	2	3
	ACTQ 106	Government Accounting 2/	2	2
	ACTQ 107	Principles of Management	1	3
	ACTQ 108	Economy and Public Finance	1	2
	ACTQ 109	Financial Mathematics	2	-
	ATUQ 1002	1/ Arabic	2	-
	ATUQ 1003	1/ English language	2	-

8. Expected learning outcomes of the program

of Knowledge Pain

<ol style="list-style-type: none"> 1- The student should be familiar with accounting records and how they .work. In it 2- The student should be familiar with how to prepare accounting entries .and distinguish between debit and credit 3- The student must have a thorough understanding of the unified .accounting system 4- . The student should have knowledge of cost accounting 5- The student should be familiar with how to prepare the monthly trial .balance and final accounts 9. The student should be able to understand the conceptual framework of . accounting according toIFRS . 6- .The student should have knowledge of government accounting 8. .To provide students with a repertoire of English accounting terms 10. The student should be familiar with auditing procedures and how to . correct errors 	Learning outcomes / knowledge and understanding
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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>	Learning outcomes / skills specific to the subject
<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>	Learning outcomes / Thinking skills

Values	
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	Learning outcomes / General skills and Transferred
1. Teaching and learning strategies	
.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 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	lectur er
1. Prof. Dr. Khudair Majeed Alawi	accounting	Cost and administrat ion			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)			angel	—

		and (Auditing				
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 administrat ion			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	Mathemati cal statistics			angel	—
17. M.M. Haider Salem Moussa	accounting	Financial accounting			angel	—
18. M.M. Sarah Basem Abdel Zaher	Information Technology Engineering	Informatio n Technolog y Engineerin g/ 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

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
First Course 1		Principles of Accounting/1	essential	*	*	*			*	*	*	*	*		*
		Government Accounting/1	essential		*	*	*	*		*			*		*
		Accounting readings	essential			*	*	*			*		*		*
		Economics and Public Finance/1	essential	*	*			*		*	*	*	*		*
		Principles of Statistics	essential	*			*		*	*	*		*	*	*
		Computer/1	optional	*			*		*		*	*	*	*	*
		Human rights and democracy	optional	*			*		*		*		*	*	*
First course 2		Principles of Accounting/2	essential	*			*		*	*	*		*	*	*
		Government Accounting/2	essential	*			*		*	*	*		*	*	*
		Management principles	essential	*			*		*	*	*		*	*	*
		Economics and Public Finance/2	essential	*			*		*	*	*		*	*	*
		Financial Mathematics	essential	*			*		*	*	*		*	*	*
		Arabic language/1	optional	*	*	*	*	*	*		*			*	
		English Language/1	optional	*	*	*	*	*	*		*			*	

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

STAGE 1: Bologna System
First course

Course description template

:Course Name					
Principles of Accounting 1					
: code					
ACTQ 100					
:Chapter/ Year					
Bologna-1					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In-person and online					
Total number of study hours / Number of units (total)					
hours 5/ units 5*30=150 hours 7					
:Name of the course coordinator (if there is more than one, please state)					
: Name: Assistant Professor Dr. Bashaeer Khudair Abbas Email Bashaeer.alkafaji126@atu.edu.iq					
: M. Riyam Taqi Mohammed Al-Aymal riyam.taqi.idi6@atu.edu.iq					
: Course objectives					
Course objectives The student :will be able to	<ul style="list-style-type: none"> • . Learn how to keep accounting records • . Understanding how to extract financial results from it • . Learn how to transfer and balance to the ledger records 				
Teaching and learning strategies					
strategy	The lecture was presented by the professor, and students were given the opportunity to participate by asking questions and answering the questions posed. (Open questions and discussions), studying practical cases or real-life situations to stimulate thinking and enhance interaction and understanding.				
Course structure					
Week	Hours	Required learning outcomes	Unit or topic name	Learning method	Evaluation Method

1	5	Accounting in the job	formation an idea General on Accounting .	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
2	5	equation Budget	knowledge Mechanism the job Accountant and impact in Parties that Affected In every financial transaction.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
3	5	Knowledge of the principles Assumptions and determinants Accounting	Principles And the assumptions Accounting determinants(the conceptual framework of (accounting	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
4	5	Knowledge of the restriction Individual and knowing the result of the establishment's activity	The concept of restriction The singular and how Recording the activity and results of the establishment	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
5	5	Knowledge of the restriction double	Consolidation knowledge registration Restrictions Accounting Theory restriction The double.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
6	5	The course Accounting .	Understanding the stages that accounting goes through to achieve its goals of recording Deportation and delivery	Giving a lecture and using visual aids and discussion	Daily exams, term exams final

			Information.		
7	5	Opening entry and how to formation head the money.	How to formation head the money.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
8	5	the job on planning notebook Daily And the professor	notebook Daily And the professor And how Their plan	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
9	5	proof Operations Commercial in Daily records and ledger	Operations Commercial And how Proof of it in notebooks Accounting	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
10	5	Sales returns and allowances And purchases	to understand Treatment Accounting For operations sale and purchase merchandise in cash or on the account	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
11	5	How to Calculation opponent	Explanation of the types of discounts, and the accounting treatment for each type of discount.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
12	5	Calculation cost merchandise Sold	knowledge to set Cost merchandise Sold	Giving a lecture and using visual aids and discussion	Daily exams, term exams final

13	5	How to registration Withdrawals The personality.	Understanding the accounting treatment of personal withdrawals whether She was amount or Financial.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
14	5	How to Calculation Loans and its benefits	processors Accounting For loans And its types	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
15	5	Expenses revenue And capitalism .	discrimination between Expenses revenue and capitalism and nature Addressing each of them, as well as the nature of their impact.	Giving a lecture and using visual aids and discussion	Daily exams, term exams final
: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					
:Learning and teaching resources					
Required textbooks,) methodology , and (sources, if available	1. Financial Accounting , Dr. Yousef Awad Al-Adly – Others .1 .That Al-Salasil Publications, Kuwait , Edition 1986 2. Accounting Principles, Dr. Saleh Al-Razzaq, Dar Al-Bakr, .2 .1990 ,Amman In the Principles of Financial Accounting, Dr. Abdul-Hay Mar'i / .1988 University House 3. Accounting Theory. Dr. Abbas Mahdi Al-Shirazi, That Al- .3 Accounting Systems. Adel Muhammad .1990 ,Salasil, Kuwait Fawzi Damian .4 – .1991 ,Hassoun, Dar Al-Kutub / Baghdad and Dr. Faliha Ali Shaw – Introduction to Financial Accounting, Al-Dar Al-Jamahiriyah for Publishing, Distribution and 1991 – Advertising – 4th Edition				
Main references (sources)	Principles of Financial Accounting, Ahmed Ragab Abdel Aal, .1993 ,University Press, Lebanon				
Recommended supporting books and	Principle of Accounting K by				

references (scientific (...journals, reports	<p>1-Earanes 1- Hanson James C. Hamre and Pault H-Walgenbach Diyden Free K London.1993</p> <p>2- Intermediate Accounting by Donald E. kieso and jarry J. weygandt Johwirley & Son Inc. NY1995</p>
Electronic references, websites	Scientific researcher

Course description template

:Course Name					
Government accounting					
: code					
ACTQ 101					
:Chapter/ Year					
Bologna–1					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In person and online					
Total number of study hours / Number of units (total)					
hours / 5 units 4					
hours 120=30*4					
:Name of the course coordinator (if there is more than one, please state)					
_ :Name: Dr. Farqad Faisal Jad'an Email Farqad.jadaan@atu.edu.iq					
_ :Dr. Amal Marza Sakheel, Email dw.amel@atu.edu.iq					
: Course objectives					
To learn how students maintain accounting records and .extract financial results from them			Course objectives :The student will be able to		
The student learns about the government accounting .system					
Understanding how to implement the general budget in accordance with the Accounting Principles Law, the financial instructions issued regarding it, and the State .General Budget Law					
Teaching and learning strategies					
The lecture was presented by the professor, and students were given the opportunity .to participate by asking and answering questions				strategy	
Which poses (Open questions and discussions), studying practical cases or real–life situations to stimulate thinking					
Enhancing interaction and understanding					
Course Structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week

exams , term exams final	Giving a lecture and using visual aids and discussion	Definition of government accounting, purposes of government accounting, importance of government accounting, its characteristics, scope of application of the .government budget	The importance of accounting	4	1-2
exams , term exams final	Giving a lecture and using visual aids and discussion	The source of the contractual power of government units, a comparison between financial accounting and .government accounting	Financial accounting	4	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The state's general budget..... Definition of the budget, budget divisions, budget accounts guide, the difference between the general budget and the balance .sheet	Definition of budget	4	4-5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The stages that the budget goes through, the rules for preparing the budget, the implementation of the budget and the importance of adhering to its provisions, a case study on how to prepare .and implement the budget	Budget implementation	4	6-7
Daily exams, term exams final	Giving a lecture and using visual	Administrative structures and the government accounting system, the concept of the public	Public Treasury Formations	4	8-9

	aids and discussion	treasury, the duties of the public treasury, the structures of the public treasury/its branches, the relationship between the branches of the public treasury, the method of financing government .units and treasuries			
exams , term exams final	Giving a lecture and using visual aids and discussion	The central accounting system: definition, types of central accounting systems, responsibilities of the accounting unit within it, and the treasury .under the central system	Types of central systems	4	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The unit financing method applied to this system, the method of controlling the absolute units of this system, the advantages and disadvantages of .centralization	Control method	4	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The decentralized accounting system, definition of the decentralized system, components of the decentralized system, and the responsibilities of the .accounting unit under it	Definition of a decentralized .system	4	12-13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The method of financing the accounting unit under a decentralized system. The method of accounting control under it. The	Records used in accounting work	4	14-15

		documents and records used in accounting work. The tables and trial balances, the entities to which the data is provided .and their purpose			
: 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					
: Learning and teaching resources					
Government Accounting and Public Financial Management – Hanna Razouki Al-Sayegh – .Zaman Press– Al ،1989		Required textbooks (methodology, if (applicable			
Lectures in Government Accounting or Budget Accounts, Dr. Maher Moussa Al-Obaidi – .Printing Press Al-Maaref 1984					
28 .The Public Accounting Principles Law No –3 .of 1940, as amended					
.State General Budget Law No. 107 of 1985 –4					
Government accounting, explanation of the Al- ، 1 .general principles of the budget, p .Sayegh, 1976		Main references)sources)			
Website of the Arab Society of Certified Accountants Government Accounting Standards Board International Federation of Accountants website Al-Ghari Magazine Financial reports of government departments		Recommended supporting books and references (scientific journals, reports...)			
Scientific researcher		Electronic references, websites			

Course description template

:Course Name					
Accounting readings in English					
: code					
ACTQ 102					
:Chapter/ Year					
Bologna-1					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In person and online					
Total number of study hours / Number of units (total)					
hours / 5 units 4					
hours 60=15*4					
:Name of the course coordinator (if there is more than one, please state)					
Name: Prof. Dr. Khudair Majeed Alawi Email: dw.khud@atu.edu.iq					
Name: M.M. Suhad Abdul Amir Kadhim Email : suhad.ameer.idi@atu.edu.iq					
: Course objectives					
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					
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 Enhancing interaction and understanding					strategy
Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams	Giving a lecture and	Introduction to basic English terms	Basic English	4	1

final	using visual aids and discussion				
exams , term exams final	Giving a lecture and using visual aids and discussion	Understanding the basic terminology in the field of accounting	Accounting specialization	4	2
exams , term exams final	Giving a lecture and using visual aids and discussion	Reading about the concept of accounting	The concept of accounting	4	3
exams , term exams final	Giving a lecture and using visual aids and discussion	Review of the terminology within the conceptual framework of accounting	Glossary	4	4
exams , term exams final	Giving a lecture and using visual aids and discussion	Accounting Assumptions and Principles Terminology	Assumption terminology	4	5
exams , term exams final	Giving a lecture and using visual aids and discussion	Terms related to accounting records and statements	accounting cycle	4	6
exams , term exams final	Giving a lecture and using visual aids and discussion	Accounting constraints, different models	Accounting recording process terminology	4	7
exams , term exams final	Giving a lecture and using visual	Income statement and balance sheet	Financial statement terminology	4	8

	aids and discussion				
exams , term exams final	Giving a lecture and using visual aids and discussion	Income statement and balance sheet components Cash flow and retained .earnings were disclosed	Terms and elements of the conceptual framework of accounting	4	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Readings on topics related to profits and losses	Cost accounting	4	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Terminology related to assets	Trading account	4	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Terms relating to liabilities and capital	Accounting restrictions	4	12
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Readings on topics related to the financial center list	Financial Center	4	13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The concept of auditing and types of auditing	Auditing terminology	4	14
exams , term exams final	Giving a lecture and using visual	Professional institutes and international bodies in the field of accounting	Vocational institutes	4	15

	aids and discussion				
		Lectures	Required textbooks (methodology, if (applicable		
		Intermediate Accounting, Kieso 2020	Main references (sources)		
		Accounting Theory , by Al-Shirazi Accounting Theory , by Hussein Al-Qadi IFRS Financial accounting according to	Recommended supporting books and references (scientific journals, reports...)		
		Scientific researcher	Electronic references, websites		

Course description template

:Course Name					
Economics and Public Finance					
: code					
ACTQ 103					
:Chapter/ Year					
Bologna-1					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In person and online					
Total number of study hours / Number of units (total)					
hours / 4 units 3					
90=30*3					
:Name of the course coordinator (if there is more than one, please state)					
: Name: Dr. Haqi Amin Thomas Email isa.haqi@atu.edu.iq					
:Name: Dr. Mayada Hassan Rahim Email dw.myd@atu.edu.iq					
: Course objectives					
Introducing the student to economic topics that are directly related to accounting and that form a scientific background for the student, such as supply and demand, factors of production, revenues, costs, income and its components, and everything related to expenditures, revenues, the general .budget, and financial policy tools such as taxes and loans				Course objectives :The student will be able to	
Teaching and learning strategies					
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 Enhancing interaction and understanding					strategy
Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams	Giving a lecture and	Applications of economics, examples of human needs and	science concept needs Economy	3	-1

final	using visual aids and discussion	how to satisfy them , examples of the relationship between economics and other sciences	Humanity means. Satisfaction Humanity needs The relationship of economics to other sciences		
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of economic problems and their solutions ; examples of some socialist and .capitalist countries	The economic + problem methods of solving the economic problem + the socialist system the capitalist + system	3	-2
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of the law of demand, applications of the demand schedule and drawing .the demand curve	،demand demand concept demand law ، ، demand table ، + Request curve demand Function	3	-3
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of factors that determine demand, and exceptions to the law of demand	Factors in Influential Demand () determinants ((Request Exceptions demand law	3	-4
exams , term exams final	Giving a lecture and using visual aids and discussion	Applications of calculating price elasticities of demand, .Interior, intersecting	flexibility And demand Calculation how Grades+ flexibility Price demand Factors on Influential flexibility Price demand	3	-5

exams , term exams final	Giving a lecture and using visual aids and discussion	Examples and applications of the law of supply How to draw a supply curve and extract a supply table, and examples of supply determinants	/ Presentation the Concept the law , offer the table .offer the curve. offer Function offer , the offer Factors on Influential Display () specifications (the offer	3	-6
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of applications of supply elasticity and how to calculate it, and examples of .equilibrium price	the flexibility And how offer , Calculating it flexibility grades Price the offer equilibrium and equilibrium price	3	-7
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples and case studies of production factors and the production function	Production concept , Production elements , Production Function Production	3	-8
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of cost types and applications of average costs	Costs / Production ,Costs Concept ,Costs Types Costs middle	3	-9
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of a perfectly competitive market Imperfect competition market	markets identification elements market The market Types , markets market	3	-10

			The competition and complete not competition The complete		
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of a perfect monopoly market and a monopolistic competition market	market monopoly The complete and market competition monopoly	3	-11
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of national income, examples of final and intermediate output, and the national income cycle	National income and national product, final output and intermediate output, per capita income, national income cycle	3	-12
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of methods for calculating national income Examples of the importance of calculating national income	Methods of calculating national income, the importance of national income accounts	3	-13
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of the functions of money and examples of its types	Money, the importance of money, the functions of money, types of money	3	-14
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of inflation and deflation, their causes, and .methods of addressing them	The phenomenon of monetary inflation, the phenomenon of monetary deflation	3	-15

: Course evaluation .1

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 .2

<p>Introduction " , Dr. Salem Tawfiq Al-Najafi .1 to Economics," Ministry of Higher Education and Scientific Research / University of Mosul / 1993 Dar Books for Printing and Publishing</p> <p>Dr. Mustafa Rushdi Shiha, Economics .2 through Microanalysis / University Knowledge . 1989 ,House, Alexandria</p> <p>Dr. Muhammad Mahmoud Al-Nasr, Dr. .3 Abdullah Muhammad Al-Ilmiya, Principles of .4 .1998 ,Microeconomics, Dar Al-Amal, Irbid</p> <p>Dr. Hussein 4. Omar , Principles of Economic Knowledge, That Al-Salasil Publications, .1989 ,Kuwait</p> <p>Dr. Taher Al-Janabi, Studies in Public .5 Finance, Al-Mustansiriya University helped to .1990 print it in</p> <p>Mustafa Hussein Salman, Public Finance, Dar .6 ,Al-Mustaqbal for Publishing and Distribution .1990</p>	<p>Required textbooks (methodology, if applicable)</p>
<p>1. Principles of Economics, Dr. Mohsen Al-Maamouri Center for Arab Studies for Publishing and Distribution, 2018</p> <p>2. Rania .Principles of Economics, Dr Mahmoud Abdel Aziz Center for Arab Studies for Publishing and Distribution, 2018</p>	<p>Main references (sources)</p>
<p>Iraqi magazines</p>	<p>Recommended supporting books and references (...scientific journals, reports)</p>
<p>Scientific researcher</p>	<p>Electronic references, websites</p>

Course description template

1. Course Name: Statistics					
count					
2. Course code: Statistics					
ACTQ 104					
3. :Chapter/Year					
Bologna-1					
4. :Date this description was prepared					
4/1/2026					
5. :Available attendance formats					
In person and online					
6. Number of study hours (total) / Number of units (total)					
hours / 4 units 3					
hours 90=30*3					
7. :Name of the course coordinator (if there is more than one, please state)					
: Email .A -Name: M.M. Hussein Jiyad Laftaa Alhussein.laftaa.idi5@atu.edu.iq					
8. : objectives					
<ul style="list-style-type: none"> Enabling the student to deal with the analysis of available data, using statistical concepts and methods in analysis and .deriving results 				Course objectives :The student will be able to	
9. Teaching and learning strategies					
The lecture was presented by the professor, followed by an opportunity for students .participate by asking and answering questions Which poses (open questions and discussions) , case studies, or real-life situations stimulate thinking Enhancing interaction and understanding					strategy
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Weeks
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Its concept and importance His concept of categorized and uncategorized data His concept of categorized and uncategorized data	Measures of dispersion The Average deviation various examples, exercises, .discussion	3	1
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	or classified and unclassified data) . Various examples	Variance and standard deviation	3	2

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples, ‘Clarifying concepts exercises, discussion	Correlation and regression, the concept of simple, partial, and multiple correlation, Pearson's correlation coefficient	3	3-4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	How to calculate simple linear .regression Various examples, exercises, discussion	Spearman's rank correlation coefficient, the concept of simple linear regression	3	5-6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples, exercises, discussion	The coupling - coefficient and the compatibility coefficient	3	7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples , exercises , discussion	series , the study and analysis of time series data, models used for time series analysis	3	8-9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	exercises , ‘ examples Various discussion	series elements , general trend	3	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples, exercises, discussion	Half chain method least squares method	3	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples, exercises, discussion	Mid-term Exam	3	12

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples, exercises, discussion	Prediction, prediction error Methods for measuring prediction error (mean squared error, mean absolute value of (deviation	3	13-14
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Various examples, exercises, discussion	Some common time series forecasting methods include the moving average method and the exponential moving average . method	3	15

: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

Dr. Jaafar Salman Yousef, Principles of .1990 Statistics, University of Basra Dr. Ayesh Mahmoud Zeitoun, Stigmatization Statistics, French University, Dar Al-Man 1989 Publishing Dikinfon,j.p.statistical analysis in accountin, - and tiaadl.new your kuebier,rr .and h.smith.statistics.john willey, 1989 kazmier, leonard.basic statistics for business and economics m.new 1990	Required textbooks (methodology, if applicable)
-----	Main references (sources)
Iraqi magazines website	Recommended supporting books and references (...scientific journals, reports)
Scientific researcher	Electronic references, websites

Course description template

1. :Course Name					
Computer applications					
2. : code					
ATUQ 1000					
3. :Chapter/ Year					
Bologna-1					
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 / 3 units 2 60=30*2					
7. Name of the course coordinator)if there is more than one, please :(state					
Name: M. M. Sarah Basem Abdel : tends A The letter saraa.abedtaher.idi2@atu.edu.iq					
: objectives Course .8					
<ul style="list-style-type: none"> • Teaching the student computer skills, how to use ready-made applications, and the principles of the internet in their . field of specialization • .Introducing the student to software and its types 				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 . To enhance interaction and understanding				strategy	
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams final	Giving a lecture and using visual aids and discussion	Introduction to Computer; Concepts of Hardware and Software with their components; concept of computing, Data and Information; Connecting input/output devices, and peripherals to CPU.	Introduction to Computer Hardware and software	2	1
exams , term exams final	Giving a lecture and using visual aids and discussion	Computer Components: Computer Portions, Hardware Parts, I/O Units, Memory Types.	Computer Components:	2	2

exams , term exams final	Giving a lecture and using visual aids and discussion	Computer Components (Cont.): Basic CPU Components, Computer Ports, Personal Computer, Personal Computer (Features and Types)		2	3
exams , term exams final	Giving a lecture and using visual aids and discussion	Operating System and Graphical User Interface GUI: Operating System; Basics of Common Operating Systems; The User Interface, Using Mouse Techniques.	Operating System and Graphical User Interface GUI	2	4
exams , term exams final	Giving a lecture and using visual aids and discussion	Operating System and Graphical User Interface GUI(Cont.): Use of Common Icons, Status Bar, Using Menu and Menu-selection, Concept of Folders and Directories, Opening and closing of different Windows; Creating Short Cuts.		2	5
exams , term exams final	Giving a lecture and using visual aids and discussion	Word Processing: Word Processing Basics; Basic Features of Word Processors, Opening and Closing of documents, Text creation and Manipulation; Formatting Text and Paragraphs, Using Templates for Document Creation.	Word Processing	2	6
exams , term exams final	Giving a lecture and using visual aids and discussion	Word Processing (Cont.): Creating and Managing Tables, Utilizing Styles and Themes, Spell Check and Grammar Tools, Using Headers and Footers.		2	7
exams , term exams final	Giving a lecture and using visual aids and discussion	Spread Sheet: Introduction to Spreadsheet Software, Creating and Formatting Worksheets. Sorting and Filtering Data, Using Formulas and Functions.	Spread Sheet	2	8
exams , term exams final	Giving a lecture and using visual aids and discussion	Spread Sheet (Cont.): Using Formulas and Functions, Using Pivot Tables for Data Analysis, Data Validation and Error Checking, Data Visualization: Creating Charts and Graphs.		2	9
exams , term exams final	Giving a lecture and using visual aids and discussion	Presentation Software: Introduction to Presentation Software, Overview of Popular Presentation Tools, creating a New Presentation, Using Templates and Themes, Inserting and Formatting Text and Images, Transition and Animation Effects.	Presentation Software	2	10
exams , term exams final	Giving a lecture and using visual aids and discussion	Presentation Software (Cont.): Using Speaker Notes and Timers,, Advanced Features: Hyperlinks and Action Buttons, Troubleshooting Common Presentation Issues,		2	11

		Future Trends in Presentation Technology.			
exams , term exams final	Giving a lecture and using visual aids and discussion	Introduction to Internet and Web Browsers: Computer networks Basic; LAN, WAN; Concept of Internet and its Applications; connecting to internet.	Introduction to Internet and Web Browsers	2	12
exams , term exams final	Giving a lecture and using visual aids and discussion	Introduction to Internet and Web Browsers (Cont.): World Wide Web; Web Browsing software's, Search Engines; Understanding URL; Domain name; IP Address.	–	2	13
exams , term exams final	Giving a lecture and using visual aids and discussion	Communications and Emails: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; UsingEmails; Document collaboration.	Communications and Emails	2	14
exams , term exams final	Giving a lecture and using visual aids and discussion	Introduction to Cloud Computing and Services: Definition of Cloud Computing and its concept, Cloud-Based Office Suites (Office 365 and Google Workspace), Google Docs, Google Sheets, Google Drive, Google Meet.	Introduction to Cloud Computing and Services	2	15

: 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

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 - Dr. Adel Abdel Nour, "An Introduction to the World of Artificial Intelligence" 2005	Required textbooks (methodology, if applicable)
Sami Ahmad Al-Omari, Introduction to Computer Science, Computer Center – University of Jordan	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific (...journals, reports
Scientific Researcher and other websites on the Internet	Electronic references, websites

Course description template

1. :Course name					
Human rights and democracy					
2. : code					
ATUQ 1001					
3. :Chapter/ Year					
Bologna-1					
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)					
units 2 / hours 2					
hours 30=15*2					
7. Name of the course coordinator (if there is more than one, please :(state					
Name: M.M. Saif Bassam Saeed saif.saeed.idi7@atu.edu.iq					
8. : objectives Course					
<ul style="list-style-type: none"> • The student learns about the foundations of human rights, the values of democracy, and the mechanisms for their application in Iraq and comparative systems • recognizes On the legal mechanisms for protecting freedoms, the principles of democratic governance, mechanisms for monitoring violations and protecting vulnerable groups, and the challenges of digital transformation 				Course objectives :The student will be able to	
9. Teaching and learning strategies					
<p>The lecture was presented by the professor, and students were given the opportunity to participate by asking and answering questions</p> <p>Which poses(Open questions and discussions)case studies or real-life situations related to rights and freedoms</p> <p>To stimulate thinking , promote interaction, analyze human rights violations, and brainstorm solutions</p> <p>In addition to the practical aspect, such as conducting elections or forming parliamentary sessions, etc</p>				strategy	
10. Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams final	Giving a lecture and using visual aids and discussion	Defining human rights and the national and procedural	Understanding rights and the mechanisms for protecting them	2	1

		mechanisms for their . implementation			
exams , term exams final	Giving a lecture and using visual aids and discussion	Definition of the International Charter, its elements, and the national and procedural mechanisms for implementing human rights . in Iraq	The fundamental source from which human rights and their national application .originated	2	2
exams , term exams final	Giving a lecture and using visual aids and discussion	The rights of women, children, minorities and persons with disabilities in international conventions and national and procedural mechanisms for . their implementation	Protecting vulnerable groups internationally .and locally	2	3
exams , term exams final	Giving a lecture and using visual aids and discussion	Combating gross human rights violations and the role of international humanitarian law in protecting human rights . during conflicts	Detering violations and protecting against .conflicts	2	4
exams , term exams final	Giving a lecture and using visual aids and discussion	serious violations . Human rights in Iraq	Monitoring violations during the Ba'athist rule .and after 2003	2	5
exams , term exams final	Giving a lecture and using visual aids and discussion	The Human Rights Council and international, regional and national mechanisms for the protection of human . rights	Protection structure and its .levels	2	6
exams , term exams final	Giving a lecture and using visual aids and discussion	The challenges facing human rights and the national and procedural	Challenges to rights and their .promotion	2	7

		mechanisms for promoting . human rights			
exams , term exams final	Giving a lecture and using visual aids and discussion	An introduction to democracy and its . developmental aspects	Understanding the meaning of democracy and its stages of .development	2	8
exams , term exams final	Giving a lecture and using visual aids and discussion	Democracy in the twentieth century, and Islam and . democracy	Contemporary democracy and its compatibility .with Islam	2	9
exams , term exams final	Giving a lecture and using visual aids and discussion	Separation of powers and principles of democratic . governance	The pillars of democracy and the distribution of .powers	2	10
exams , term exams final	Giving a lecture and using visual aids and discussion	Elections as a mechanism for democracy, political parties, and civil society . organizations	The tools and institutions of .democracy	2	1 1
exams , term exams final	Giving a lecture and using visual aids and discussion	The relationship between democracy and public freedoms, and guarantees for regulating rights and freedoms in a democratic . system	The link between democracy and the protection of .freedoms	2	2 1
exams , term exams final	Giving a lecture and using visual aids and discussion	. Media and democracy	The interactive relationship between media .and democracy	2	3 1
exams , term exams final	Giving a lecture and using visual aids and discussion	Comparative democratic systems, and the digital transformation in democratic practice (digital . (democracy	Governance systems and digital .democracy	2	4 1

exams , term exams final	Giving a lecture and using visual aids and discussion	The democratic experiment in Iraq after 2003	Assessing Iraqi democracy and its .challenges	2	15
: Headquarters 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					
Human rights and democracy Ministry textbook 2025		Required textbooks (methodology, if applicable)			
Lectures by the course instructor		Main references (sources)			
Iraqi academic journals		Recommended supporting books and references (scientific journals, reports...)			
Scientific researcher		Electronic references, websites			

Bologna System, Second Course

Course description template

:Course Name					
Principles of Accounting 2					
: code					
ACTQ 105					
Bologna-2					
Second/ First Course					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In-person and online					
(Total number of study hours / Number of units)total)					
hours 5/ units 7					
hours 150=30*5					
:Name of the course coordinator (if there is more than one, please state)					
Name: Assistant Professor Dr. Bashaeer Khudair Abbas					
: Email Bashaeer.alkafaji126@atu.edu.iq					
Riyam Taqi Mohammed riam.taqi.idi6@atu.edu.iq					
: Course objectives					
<ul style="list-style-type: none"> • . Learn how to keep accounting records • . Understanding how to extract financial results from it • . Learn how to transfer and balance to the ledger records 					Course objectives The student will :be able to
Teaching and learning strategies					
The lecture was presented by the professor, allowing students to participate by asking questions and answering questions that were raised (open questions and discussions), studying practical cases or real-life situations to stimulate thinking and enhance interaction and understanding.					strategy
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	Accounting on Papers Commercial Papers Arrest (	How to Calculation papers Arrest	5	1
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on papers Commercial Papers Payment (	How to Calculation papers Payment	5	2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on Assets not The circulated and expenses Purchase And the opponent and benefits	How to Calculation and registration Principles Non- traded	5	3
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on Extinctions: identification extinction and items extinction-How to appreciation extinction-Ways Calculation extinction-road installment The constant-road Recording Extinction accounting-The method Live And the method not Live- Examples Diverse .	Calculation extinctions	5	4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on Expenses: inventory settlement the accounts (settlement the accounts nominal- Expenses due Expenses Paid In advance .	How to Calculation Expenses	5	5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on Revenue: Inventory settlement the accounts (settlement the accounts nominal- Revenue due- Revenue received in advance .	How to Calculation Revenues	5	6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Debtors- Types Debts Debts Good- Debts Doubtful In it - Bad debts(Accounts receivable settlement- How to treat bad debts for provision) Debts Doubtful In it .How to to treat opponent Permitted With him With a budget - opponent Permitted How to Configuring the allowed discount allowance.	How to registration Debtors Debt calculation Doubtful in Obtaining it	5	7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Mistakes Accounting: revision Mistakes-Reasons commission Mistakes in notebooks-Types Mistakes Accounting- Ways revision Mistakes-The method The long one-The method The abbreviated-revision Mistakes in Daily-revision mistakes Deportation- The	Mistakes Accounting H a n d l i n g and correcting accounting errors and restrictions Settlement	5	8

		importance of the trial balance– the suspended account. to treat Mistakes Accounting And correct it and restrictions Settlement			
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Accounting on Papers Commercial Papers Arrest (	How to Calculation papers Arrest	5	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Inventory of the cash box– How to deal with shortage/ deficit/ excess/ surplus- Suspended account– examples and solved exercises.	Cash inventory– How to handle shortages/ deficiencies / excesses/ surpluses - Suspended Account– Examples and Exercises. Cash Inventory– Processing Differences (increase and decrease)	5	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	barren The box-to treat Differences The increase And the deficiency(–How to to organize Inventory disclosure– Types of inventory (periodic and surprise)	Cash inventory– How to handle shortages/ deficiencies / excesses/ surpluses - Suspended Account– Examples and Exercises. Cash Inventory– Processing Differences (increase and decrease)	5	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Trading account	numbers Trading account	5	13

Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Profit and Loss Account	numbers Profit and Loss Account	5	14
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	existing Center Financial (Balance Sheet)	numbers existing Center Financial	5	15

: 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

:Learning and teaching resources

1986 'Financial Accounting , Dr. Yousef Awad Al-Adly - Others .That Al-Salasil Publications, Kuwait ' Edition Accounting Principles, Dr. Saleh Al-Razzaq, Dar Al-Bakr, .2 .1990 'Amman In the Principles of Financial Accounting, Dr. Abdul-Hay Mar'i .1988 University House / Accounting Theory. Dr. Abbas Mahdi Al-Shirazi, That Al- .3 Accounting Systems. Adel Muhammad .1990 'Salasil, Kuwait Fawzi Damian and .4 – .1991 'Hassoun, Dar Al-Kutub / Baghdad Dr. Faliha Ali Shaw - Introduction to Financial Accounting, Al-Dar Al-Jamahiriyah for Publishing, Distribution and Advertising 1991 - 4th Edition -	Required textbooks methodology, if) (applicable
Principles of Financial Accounting, Ahmed Ragab Abdel Aal, .1993 'University Press, Lebanon	Main references (sources)
Principleof Accounting K by 1-Earanes 1- Hanson James C. Hamre and Pault H- Walgenbach Diyden Free K London.1993 2- Intermediate Accounting by Donald E. kieso and jarry J. weygandt Johwirley & Son Inc. NY1995	Recommended supporting books and references scientific journals,) (...reports
Scientific researcher	Electronic references, websites

Course description template

:Course Name					
Government Accounting 2					
: code					
ACTQ 106					
:Chapter/ Year					
Bologna–2					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In person and online					
(Total number of study hours / Number of units total)					
hours / 6 units 4					
hours 120=30*4					
:Name of the course coordinator (if there is more than one, please state)					
_Name: Dr. Farqad Faisal Jad'an Email Farqad.jadaan@atu.edu.iq					
Name:Dr. Amal Marza Sakheel, Email dw.amel@atu.edu.iq					
: Course objectives					
To learn how students maintain accounting records and .extract financial results from them			Course objectives :The student will be able to		
The student learns about the government accounting .system					
Understanding how to implement the general budget in accordance with the Accounting Principles Law, the financial instructions issued regarding it, and the State General .Budget Law					
Teaching and learning strategies					
The lecture was presented by the professor, followed by an opportunity for students .to participate by asking and answering questions				strategy	
Which poses (Open questions and discussions), studying practical cases or real–life situations to stimulate thinking					
Enhancing interaction and understanding					
Course Structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week

exams , term exams final	Giving a lecture and using visual aids and discussion	Classification of budget accounts according to the accounting manual for budget accounts. Journal entry procedures under a .decentralized system	Treatment methods	4	1-2
exams , term exams final	Giving a lecture and using visual aids and discussion	Definition of revenues, and their types according to the accounting guide for budget accounts, practical exercises on the first .section/revenues	Revenue	4	3-4
exams , term exams final	Giving a lecture and using visual aids and discussion	Definition of expenses and their types according to the accounting guide for budget accounts / Practical exercises on the second section / .Expenses	Expenses	4	5-6
exams , term exams final	Giving a lecture and using visual aids and discussion	Financial, non-financial, and systemic assets Its concepts and classification according to the accounting guide for budget accounts, practical exercises on financial and .non-financial assets	Financial Management	4	7-8
exams , term exams final	Giving a lecture and using visual aids and discussion	Financial and regulatory liabilities, their concepts and classifications according to the accounting guide for budget accounts, practical exercises on financial and .regulatory liabilities	Accounting guide for budget accounts	4	9-10

exams , term exams final	Giving a lecture and using visual aids and discussion	Transfer and financial powers, taking into consideration the Financial Management and Public .Debt Law No. 94 of 2004	Expenses	4	11
exams , term exams final	Giving a lecture and using visual aids and discussion	Contracting – General conditions, technical and accounting aspects, journal entries, practical .exercises	Financial Management	4	12-13
exams , term exams final	Giving a lecture and using visual aids and discussion	How to prepare the result account (budget transactions) and the financial position account, .at the state level	Expenses	4	14-15

: 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

: Learning and teaching resources

Government Accounting and Public Financial – 1 Management – Hanna Razouki Al–Sayegh – .Zaman Press– Al ,1989 Lectures in Government Accounting or – 2 Budget Accounts, Dr. Maher Moussa Al–Obaidi – .Printing Press Al–Maaref 1984 28 .The Public Accounting Principles Law No –3 .of 1940, as amended .State General Budget Law No. 107 of 1985 –4	Required textbooks (methodology, if (applicable
Government accounting, explanation of the Al– : 1 .general principles of the budget, p .Sayegh, 1976	Main references (sources)
Website of the Arab Society of Certified Accountants Government Accounting Standards Board International Federation of Accountants website Al–Ghari Magazine	Recommended supporting books and references (scientific journals, reports...)

Financial reports of government departments	
Scientific researcher	Electronic references, websites

Course description template

: Name					
Principles of Management					
: code					
ACTQ 107					
:Chapter/ Year					
Bologna–2					
:Date this description was prepared					
4/1/2026					
: Available forms of attendance					
In person and online					
Total number of study hours / total Number of units					
hours / 5 units 4 * 30 = 120 hours 4					
:Name of the course coordinator (if there is more than one, please state)					
:Name: M.M. Enas Shahid Halim Email <u>enas.munzel.idi2@atu.edu.iq</u>					
:Name: M.M. Bushra Kadhim Abdulhussein Saqah Email <u>bushra.abdulhussein.idi@atu.edu.iq</u>					
: Course objectives					
<p>To provide students with basic concepts related to the administrative activities practiced by the organization and their .applications</p> <p>It enables the student to grasp the concept of modern management in the field of work and secretarial work, and to .acquire the information needed to work in this field</p>				<p style="text-align: center;">Course objectives</p> <p>:The student will be able to</p>	
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</p> <p>Which poses (Open questions and discussions), studying practical cases or real–life situations to stimulate thinking</p> <p>.To enhance interaction and understanding</p>				<p style="text-align: center;">strategy</p>	
Course structure					
Evaluati on Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams	Giving a lecture and using visual	Management – Development and Concepts – Modern	Modern schools	4	1

final	aids and discussion	Schools (Japanese,) Situational, Islamic			
exams , term exams final	Giving a lecture and using visual aids and discussion	Administrative functions – Planning Types of planning – Forecasting and its relationship to planning	+ Planning Relationship to Planning	4	2
exams , term exams final	Giving a lecture and using visual aids and discussion	Decision–making process programmed and – unprogrammed decisions	Decision–making process	4	3
exams , term exams final	Giving a lecture and using visual aids and discussion	Administrative organization	Administrative organization	4	4
exams , term exams final	Giving a lecture and using visual aids and discussion	The principles used to determine the divisions of the organizational structure +. within an organization Committees and factors contributing to committee .effectiveness	Organizational structure in the organization	4	5
exams , term exams final	Giving a lecture and using visual aids and discussion	Administrative levels and . scope of supervision	Scope of supervision	4	6
exams , term exams final	Giving a lecture and using visual aids and discussion	Validity – its limits – its . sources – its types	Validity	4	7
exams , term exams final	Giving a lecture and using visual aids and discussion	The relationship between responsibility and authority Communications –	The relationship between responsibility and authority + communication	4	8

exams , term exams final	Giving a lecture and using visual aids and discussion	Centralization and decentralization – motivation	Centralization and decentralization + incentives	4	9
exams , term exams final	Giving a lecture and using visual aids and discussion	Leadership – The difference between leadership and management – Leadership characteristics . Leadership styles –	Leadership styles	4	10
exams , term exams final	Giving a lecture and using visual aids and discussion	Control – Control Steps – Control Methods	Control steps + control methods	4	11
exams , term exams final	Giving a lecture and using visual aids and discussion	Production Management – Production Plans	Production plans	4	12
exams , term exams final	Giving a lecture and using visual aids and discussion	Marketing Department – Annual Financial Plans	plan Marketing + Annual Financial Plans	4	13
exams , term exams final	Giving a lecture and using visual aids and discussion	Personnel Management – Components of a Personnel Plan	Components of the individual plan	4	14
exams , term exams final	Giving a lecture and using visual aids and discussion	Iraqi administration	Iraqi administration	4	15

: 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

: Learning and teaching resources

Principles of Management / Dr. Shawqi Dhahi Ayad .1
.Mahmoud Al-Rahim, Reda Abdul-Razzaq, Baghdad
1988

Required textbooks (methodology, if
(applicable

Principles of Management with a Focus on Business .2 Administration / Muhammad Khalil Al-Shammaa, Modern Management Dr. Qasim Al- .1990 ,Baghdad Principles of Management .1979 ,Qaryoushi, Amman .Dr. Nouri Al-Azzawi, Basra	
nothing	Main references (sources)
Al-Ghari Journal, University of Kufa	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

:Course Name					
Economics and Public Finance					
:Course code					
ACTQ 108					
:Chapter/Year					
Bologna–2					
:Date this description was prepared					
4/1/2026					
:Available attendance formats					
In person and online					
Number of study hours (total) / Number of units (total)					
hours / 4 units 3					
90=30*3					
:Name of the course coordinator (if there is more than one, please state)					
: Name: Dr. Haqqi Amin Thomas Email isa.haqi@atu.edu.iq					
:Name: Dr. Mayada Hassan Rahim Email dw.myd@atu.edu.iq					
:Course objectives					
Introducing the student to economic topics that are directly related to accounting and that form a scientific background for the student, such as supply and demand, factors of production, revenues, costs, income and its components, and everything related to expenditures, revenues, the general budget, and .financial policy tools such as taxes and loans				Course objectives :The student will be able to	
Teaching and learning strategies					
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), case studies, or real-life situations to stimulate thinking Enhancing interaction and understanding					strategy
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of public and private needs Examples of some budgets	Public finance and public and private needs Expenditures and revenues and the balance	3	.1
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of some neutral and interventionist policies	The evolution of fiscal policy: neutral fiscal policy and interventionist fiscal policy	3	.2
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Case studies on public expenditure items	Public expenditures; elements of public expenditure	3	.3
Daily exams,	Giving a lecture and using visual		Scientific classifications	3	.4

term exams final	aids and discussion	Examples of scientific classifications For public expenditures	of public expenditures		
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of increased apparent and real public spending	The phenomenon of increasing public spending: apparent causes, real causes	3	.5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of public spending controls	Public spending controls	3	.6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of public revenue classifications And its types	Public revenues: their classifications and types	3	7.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of state revenues from its properties	State revenues from its properties	3	8.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Applications of tax elements and its rules	Tax, tax components, tax rules	3	9.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Applications on Taxes on individuals and taxes on property. Examples include taxes on capital, income, and .spending	Taxes on persons and taxes on money, taxes on capital, income, and spending	3	10.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Applications of taxes on capital, income, and spending	Single tax and multiple taxes	3	11.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Applications and examples .of direct and indirect taxes	Direct taxes and indirect taxes	3	12.
Daily exams, term exams	Giving a lecture and using visual	direct tax Examples of assessment methods, indirect assessment methods	Estimating the tax base Direct assessment	3	13.

final	aids and discussion		methods for the tax base, indirect assessment methods		
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples and case studies of the technical classifications of taxation	tax rate Technical divisions of tax	3	14.
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of drawing types Types of loans	Fees + Loans	3	15.

.1 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

.2 Learning and teaching resources

Dr. Taher Al-Janabi, Studies in Public Finance, Al- -1 Mustansiriya University .edition 1990 On its Mustafa Hussein Salman, Public Finance, Dar Al- .2 .1990 'Mustaqbal for Publishing and Distribution Dr. A'ad Hamoud Al-Qaisi, Economics of Public -3 'Finance and Tax Legislation Dar Al-Thaqafa Publishing and Distribution, Amman, Jordan, 1984 Dr. Khadija Al-Asar, Public Finance Economics, -4 'Cairo University Faculty of Economics and Political Science, 2016	Required textbooks (methodology, if (applicable)
Hisham Muhammad Safwat Al-Omari, Economics .1 of Public Finance and Fiscal Policy Part One: Public Expenditures Public Revenues and Public Loans, University of 1988 'Baghdad Dr. Saeed Al-Obaidi, "Public Finance Economics," .2 .Dar Dijla Publishing House .2011 Amman Dr. Ramadan Sadiq 'Principles of Public Finance -3 Muhammad, Dr. Nash'at Edward Nashid Al-Nawras Printing, 2009	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

1. :Course Name					
Financial mathematics					
2. : code					
ACTQ 109					
3. :Chapter/ Year					
Bologna-2					
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 / 4 units 2					
hours 60=30*2					
7. Name of the course coordinator (if there is more than one, please :state					
Email .-Name: M.M. Hussein Jiyad Laftaa Al hussain.laftaa.idi5@atu.edu.iq					
: objectives Course					
<ul style="list-style-type: none"> Developing students' skills in financial mathematics ● The student understood how to calculate simple and compound .interest ● .The student understood how the discount was calculated ● The student understood how to calculate bank interest for a regular .year and a leap year ● 				Course objectives :The student will be able to	
Teaching and learning strategies .8					
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 .9					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams final	Giving a lecture and using visual aids and discussion	Explanation of the introductions and basic concepts of financial mathematics	Basic concepts	2	1

exams , term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	Simple interest account	2	2
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	commercial interest And the correct benefit and sentence law	2	3-4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	Payments, periodic interest, discount, and present value	2	5-6
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	Compound interest: basic concepts and the general law of compound interest	2	7
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	Methods for calculating simple interest	2	8-9
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples, exercises, and discussion	The sexagesimal method for calculating interest	2	10
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of discussion exercises	Mid-term Exam	2	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Examples of discussion exercises	The Tigers' Method for Calculating Interest	2	12
exams , term exams final	Giving a lecture and using visual aids and discussion	Examples of discussion exercises	Total amount Payments	2	13- 14
exams , term exams	Giving a lecture and using visual	Examples of discussion exercises	opponent	2	15

final	aids and discussion				
: Course evaluation .10					
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					
Introduction to Financial Mathematics – Munadil Al-Jubouri					

Financial and actuarial mathematics Written by Dr. John Translated by: Nawfal Salem					
The Internet					

Course description template

1. Course Name					
Arabic					
2. Course code					
ATUQ 1002					
3. Semester/ Year					
Bologna-2					
4. Date this description was prepared					
4/1/2026					
5. Available forms of attendance					
In-person and online					
6. Number of study hours (total) / Number of units (total)					
hours / 2 units 2					
hours 60=30*2					
7. Name of the course coordinator (if there is more than one, please .(mention it					
:Email A'i -Name: Dr. Hazem Alaa Maabd Al hazim.maabd@atu.edu.iq					
8. objectives Course					
<p>1- Preserving the Arabic language and its integrity from linguistic errors, and teaching students the eloquence of the Arabic language full of grammatical and rhetorical connotations that strengthen the tongue and the mind</p> <p>2- .Pay attention to reading and writing correctly</p>			<p>Course objectives</p> <p>:The student should be able to</p>		
9. Teaching and learning strategies					
<p>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</p>					strategy
10. Course structure					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week

exams , term exams final	Delivering the lecture and using educational tools	Memorizing verses from Surah Al-Baqarah	Surah Al-Baqarah	2	1
exams , term exams final	Delivering the lecture and using educational tools	Poetic selections in the pre-Islamic era	Arabic literature	2	2
exams , term exams final	Delivering the lecture and using educational tools	Antarah ibn Shaddad, memorized part of the poem ‘Oh, Abla, where is death	Arabic literature	2	3
exams , term exams final	Delivering the lecture and using educational tools	Morphological balance	Disbursement	2	4
Daily, term , and final exams	Delivering the lecture and using educational tools	Plurals in Arabic	Disbursement	2	5
Daily exams, term exams final	Delivering the lecture and using educational tools	Attributing the verb to pronouns Verb conjugation - in terms of Health and illness - Detachment and - increase	Disbursement	2	6
Daily exams, final semester exams	Delivering the lecture and using educational tools	Derivatives	Disbursement	2	7
Daily exams, term exams final	Delivering the lecture and using educational tools	Derivatives in the Arabic language	Derivatives	2	8
exams , term exams final	Delivering the lecture and using educational tools	alphabet - Rules for writing - punctuation marks Hamzas of all - kinds	Language skills	2	9
Daily exams, term exams final	Delivering the lecture and using educational tools	Lexicographical - Schools - Meanings of unfamiliar words in the Quran	Arabic dictionaries	2	10

Daily exams, term exams final	Delivering the lecture and using educational tools	The curriculum of two schools (Al Ain) and (Al Asas(	-	Arabic dictionaries	2	12_11
exams , term exams final	Delivering the lecture and using educational tools	Relying on common words Defining the types of errors	- -	Common linguistic errors	2	13
Daily exams, term exams final	Delivering the lecture and using educational tools	Human values in pre-Islamic poetry		Arabic literature	2	14
Daily exams, term exams final	Delivering the lecture and using educational tools	Parts of speech and their grammatical markers The inflected and the indeclinable Subject and predicate	- - -	about	2	15

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)
Vocabulary of the Planning, Studies and Follow-up Department	Main references (sources)
Iraqi magazines	Recommended supporting books and references (scientific journals, reports...)
Scientific researcher	Electronic references, websites

Course description template

1. :Course Name					
English language					
2. : code					
ATUQ 1003					
3. :Chapter/ Year					
Bologna-2					
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)					
hour / 2 units 1 hours 30=30*1					
7. Name of the course coordinator (if there is more than one, please :(state					
Name: Prof. Dr. Ali Abdul Hussein Sakban E. dw.ali3@atu.edu.iq					
: objectives Course .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	
9. Teaching and learning strategies					
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 . To enhance interaction and understanding					strategy
Course structure .10					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
exams , term exams final	Giving a lecture and using visual aids and discussion	Hello	<ul style="list-style-type: none"> • Introductions and Self-Introduction • Ask simple questions (name, country, age) • Use basic everyday greetings and 	2	1

			expressions		
exams , term exams final	Giving a lecture and using visual aids and discussion	All about you	<ul style="list-style-type: none"> Describe places (cities, (countries, houses Using there is / there are Talking about the things around you 	2	2
exams , term exams final	Giving a lecture and using visual aids and discussion	All about you	<ul style="list-style-type: none"> Using am / is / are Describe the people (nationality, job) Asking and answering personal questions 	2	3
exams , term exams final	Giving a lecture and using visual aids and discussion	Family and friends	<ul style="list-style-type: none"> Talking about family and friends Using possession (my, his, her) Describing relationships and people 	2	4
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	The way I live	<ul style="list-style-type: none"> Talking about daily routine Using the Present Simple Description of living and working place 	2	5
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Every day	<ul style="list-style-type: none"> Describe daily activities in detail Using the present tense more accurately Talking about time and daily schedules 	2	6
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	My favorites	<ul style="list-style-type: none"> Expressing preferences (like / love / hate) Talking about hobbies and favorite things Asking questions about other people's interests 	2	7
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Where I live	<ul style="list-style-type: none"> Description of the house and rooms Using prepositions of place (in, on, under) Talking about the 	2	8

			surrounding environment		
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Times past	<ul style="list-style-type: none"> Talking about the past Using the Past Simple (was/were) Description of past events 	2	9
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	We had a great time!	<ul style="list-style-type: none"> Using the Past Simple (regular and irregular verbs) Talking about trips and experiences Description of events that ended 	2	10
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	I can do that!	<ul style="list-style-type: none"> Using can / can't Talking about abilities and skills Requesting and offering assistance 	2	11
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Please and thank you	<ul style="list-style-type: none"> Using polite phrases Supply and demand (Would you like...?) Speaking in everyday life situations (restaurant, shop) 	2	12
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	Here and now	<ul style="list-style-type: none"> Using Present Continuous Talking about what is happening now Comparison between the simple present and the continuous present 	2	13
Daily exams, term exams final	Giving a lecture and using visual aids and discussion	It's time to go!	<ul style="list-style-type: none"> Talking about the future (going to) Setting up plans and arrangements Review of basic tenses 	2	14
Daily exams, term exams final		testing		2	15

: 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)
textbook approved by the Ministry of Higher Education	Main references (sources)
Iraqi magazines	Recommended supporting books and references (...scientific journals, reports)
Scientific researcher	Electronic references, websites