

**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**

**2025–2024**

## **Introduction:**

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

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

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

## **Concepts and terminology:**

**Academic Program Description:** The academic program provides a 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 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 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

Southern Technical University

Management Technical Institute of Basra

Scientific Department: Accounting Technology Department

Academic or Professional Program Name: Accounting Diploma

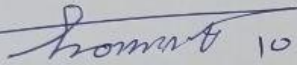
Specific Name: Accounting Diploma

Study System: Semester

Description Preparation Date: 15/10/2024

File Filling Date: 15/10/2024

Signature:

 10/15

Head of Department Name:

Assistant Professor Dr. Haitham Mohsin Kareem

Date: 15/10/2024

Signature:

10/15 

Scientific Associate Name:

Prof. Iman Askar Hawi

Date: 15/10/2024

The file is checked by: Eman Makki Hussain

Department of Quality Assurance and University Performance

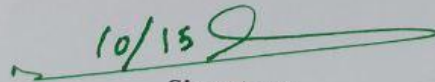
Director of the Quality Assurance and University Performance Department:

Date: 15/10/2024

Signature:



Signature:

10/15 

Approval of the Dean

Prof. Iman Askar Hawi

Date: 2024/10/15

## **1. Program Vision**

### **Department Vision**

Raising the level of performance while taking into consideration the development witnessed by the higher education renaissance by providing the best services and equipment for educational cadres and providing training and development opportunities for young and administrative cadres, in addition to qualifying students to enter the labor market by providing them with the necessary skills and experiences during the theoretical and practical study period. In addition to involving students in everything that develops their skills and helps them to be creative and innovative.

## **2. Program Mission**

Graduating qualified students possess scientific logical thinking and scientific research skills in the field of accounting and auditing profession. The department provides the best modern scientific techniques for educational services to students in the education stage within the limits allowed by the department's financial capabilities, and works to develop skills that enable them to integrate into all fields in an accurate and effective manner and supports the scientific research movement and cognitive interaction in order to continuously communicate with scientific and cultural development in the world and meet the renewed needs of society in a way that achieves comprehensive and sustainable human development and enables national competition.

## **3. Program Objectives**

- Preparing specialized cadres to support the public and private sectors with their 1 qualifications.
- 2–Developing and employing the knowledge acquired by students during the study period.
- 3–Providing the student with the necessary skills to enter the labor market.
- 4–The department seeks to make students develop the knowledge they have acquired during the study period.
- 5–Graduation of qualified students to complete university, undergraduate and graduate studies.

<b>4. Program Accreditation</b>				
Don't have				
<b>5. Other external influences</b>				
Don't have				
<b>6. Program Structure</b>				
<b>Program Structure</b>	<b>Number of Courses</b>	<b>Credit hours</b>	<b>Percentage</b>	<b>Reviews*</b>
<b>Institution Requirements</b>				
<b>College Requirements</b>			<b>yes</b>	
<b>Department Requirements</b>	<b>30</b>	<b>114</b>	<b>Yes</b>	
<b>Summer Training</b>			<b>Yes</b>	
<b>Other</b>				

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

7. Program Description				
Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretic al		No	2023-2024 / First and Second
4	3	Accounting principles		The first
2	2	Accounting readings		The first
2	1	Tax Accounting		The first
2	1	Principles of Economics		The first
2		Computer Principles		The first
2	1	Principles of Statistics		The first

2	1	Principles of Management		The first
	2	English Language		The first
	2	Arabic Language		The first
	2	Human Rights and Democracy		The first
2	2	Intermediate Accounting		The second
2	2	Cost Accounting		The second
2	1	sift		The second
	2	English Language		The second
4	2	Banking Accounting		The second
2	2	Corporate Accounting		The second
2	2	Unified Accounting System		The second
2		Computer Fundamentals /2		The second
4	2	Accounting Naft		The second
	2	Crimes of the Baath regime		The second
				The second

## 8. Expected learning outcomes of the program

### Knowledge

#### Learning Outcomes 1

- Knowledge and Understanding: Understanding basic accounting principles, financial reporting standards, and accounting procedures.
- Mind Skills: Analyzing financial statements, evaluating financial performance, and using critical thinking to solve problems.
- Professional Skills: Implementing accounting information systems, preparing financial statements, and managing risk.
- General Skills: Effective communication, working within a team, and adhering to professional ethics.

<b>Skills</b>	
Learning Outcomes 2	<ul style="list-style-type: none"> <li>• Effective Communication: Encouraging students to express their opinions and ideas clearly and directly through presentations and discussions.</li> <li>• Critical Thinking: Motivating students to analyze information and express opinions to support constructive discussions.</li> <li>• Teamwork: Providing opportunities for students to work together on group projects to improve their collaboration and idea-sharing skills.</li> <li>• Innovation and Creativity: Holding workshops to stimulate creative thinking.</li> </ul>
Learning Outcomes 3	Learning Outcomes Statement 3
<b>Ethics</b>	
Learning Outcomes 4	Learning Outcomes Statement 4
Learning Outcomes 5	Learning Outcomes Statement 5

<b>9. Teaching and Learning Strategies</b>
<p>❖ During them, the student obtains theoretical and practical information in his field of specialization and is qualified to perform the following jobs:</p> <ul style="list-style-type: none"> <li>❖ Financial accounting in commercial, industrial and service establishments.</li> <li>❖ Governmental accounting in non-profit service establishments.</li> <li>❖ Cost accounting in commercial, industrial and service establishments for profit.</li> <li>❖ The unified accounting system in commercial, industrial and service establishments for profit.</li> <li>❖ Specialized accounting in banking establishments and insurance companies.</li> <li>❖ Auditing and review in all profit and non-profit establishments.</li> <li>❖ • Computer and its applications.</li> </ul>



## 10. Evaluation methods

Weekly, monthly, daily and end of year exams.

## 11. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
	Accounting	Accounting			Staff	Lecturer
assistant professor. Dr. Haitham Mohsen Karim (Head of Department)	Accounting	Accounting Information Systems			Staff	
Nahla Ghaleb Abdel Rahman (Department Rapporteur)	Accounting	Auditing			Staff	
Assistant Professor Zainab Jabbar Yousef (Part-time PhD)	Accounting	Cost Accounting			Staff	
Dr. Jaafar Sadiq Mohsen	Finance and Banking	International Management			Staff	
Sabreen Fawzi Rahim	Computers science	Computers Artificial			Staff	
Hanan Saleh Jabr	Accountings	Accounting Financial			Staff	
Ahmed Kazem Hamoud	Accounting	Tax Accounting			Staff	

<b>Professional Development</b>
---------------------------------

<b>Mentoring new faculty members</b>
--------------------------------------

Orientation of new faculty members
------------------------------------

<b>Professional development of faculty members</b>
--

Professional development for faculty members
--

<b>12. Acceptance Criterion</b>
---------------------------------

<b>(Setting regulations related to enrollment in the college or institute, whether central admission or others)</b>
---

<b>13. The most important sources of information about the program</b>
--

State briefly the sources of information about the program.
---

<b>14. Program Development Plan</b>
-------------------------------------

The Accounting Technology Department is the cornerstone of building professional competencies capable of meeting the requirements of the evolving labor market. We always strive to achieve an ambitious vision based on innovation and quality in education and training, with a focus on developing the staff and enhancing students' skills through advanced educational programs and pioneering professional partnerships. We believe that investing in the human element is the best way to achieve excellence and contribute effectively to driving the economy and serving the community.
--

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
							✓				✓				✓



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

## Course Description Form

1. Course Name: accounting	
2. Course Code: don't have	
3. Semester / Year: courses	
4. Description Preparation Date: 15/ 10/ 2024	
5. Available Attendance Forms: In-person only	
6. Number of Credit Hours (Total) / Number of Units (Total) 90 hours per year.	
7. Course administrator's name (mention all, if more than one name)	
Name: Haitham Mohsin Kareem Email: <a href="mailto:hkareem@stu.edu.iq">hkareem@stu.edu.iq</a>	
8. Course Objectives	
<b>Course Objectives</b>	Preparing specialized cadres to support the public and private sectors with their qualifications. Developing and employing the knowledge acquired by students during the study period. Providing the student with the necessary skills to enter the labor market. The department seeks to make students develop the knowledge they have acquired during the study period. Graduation of qualified students to complete their undergraduate, graduate and postgraduate studies.
9. Teaching and Learning Strategies	
<b>Strategy</b>	❖ During them, the student obtains theoretical and practical information his field of specialization and is qualified to perform the following jobs:

	<ul style="list-style-type: none"> <li>❖ Financial accounting in commercial, industrial and service establishments.</li> <li>❖ Governmental accounting in non-profit service establishments.</li> <li>❖ Cost accounting in commercial, industrial and service establishments for profit. The unified accounting system in commercial, industrial and service establishments for profit.</li> <li>❖ Specialized accounting in banking establishments and insurance companies.</li> <li>❖ Auditing and review in all profit and non-profit establishments.</li> <li>❖ The computer and its applications.</li> </ul>
--	---

#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	Hours	During them, the student obtains			
2		theoretical and practical			
3		information in his field of			
4		specialization and is qualified to			
5		perform the following jobs:			
6		financial accounting in			
7		commercial, industrial and			
8		service establishments.			
9		governmental accounting in			
10		non-profit service establishments.			
11		cost accounting in commercial,			
12		industrial and service			
13		establishments for profit.			
14		the unified accounting system			
15		commercial, industrial and			
Course 2		service establishments for profit.			
1		specialized accounting in			
2		banking establishments and			
3		insurance companies.			
4		auditing and review in all profit			
5		and non-profit establishments.			
6		the computer and its			
		applications.			

7					
8					
9					
10					
11					
12					
13					
14					
15					
28					
29					
30					
<b>11. Course Evaluation</b>					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (curricular books, if any)					
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

### Course Description Form

<b>1.</b>	Course: Cost Accounting
<b>2.</b>	Course Code:
	No
<b>3.</b>	Semester / Year: First
	Quarterly
<b>4.</b>	Date of preparation of this description: 15-10-2024

5. Available Forms of Attendance:					
My presence only					
6. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
7. Course administrator's name (if more than one name)					
Prof. Zainab Jabbar Yousef <a href="mailto:zainab.yosuf@stu.edu.iq">zainab.yosuf@stu.edu.iq</a>					
8. Course Objectives					
<ol style="list-style-type: none"> <li>1. Introducing the student to the principles of cost accounting, its objectives and importance</li> <li>2. Introducing the student to the importance of cost accounting and its impact on the market</li> <li>3. Introducing the student to the functions of cost accounting.</li> <li>4. Introducing the student to the importance of cost accounting in the public and private sectors</li> </ol>					
9. Teaching and Learning Strategies					
<ol style="list-style-type: none"> <li>1. Accounting organization skills</li> <li>2. With classification skills for cost elements</li> <li>3. Upload for cost elements</li> <li>4. Preparing lists and extracting results</li> </ol>					Strategy
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly, monthly, daily,	Theoretical and practical lectures and some practical cases		<ol style="list-style-type: none"> <li>1. Management skills for cost planning</li> <li>2. Control skills</li> <li>3. Cost reduction mechanisms</li> <li>4. Preparing lists and extracting results</li> </ol>		

<b>written and end-of- year exams.</b>					
Course Evaluation					



9. Course Structure					
Evaluation method	Method of education	Unit or subject name	Required Learning Outcomes	Hours	Week
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Cost accounting: concept, importance and objectives.	Introducing the student to cost accounting , its main areas, functions and importance to the unit	5	First week
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	The relationship of cost accounting with other sciences and methods of classifying cost elements	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	2
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Methods of pricing materials The method of what is received first disbursed first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	3
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied solutions on the way of what is received first spent first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	4

Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	The way of what is returned last is spent first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	5
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Average cost method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	6
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Halsey's method of calculating wages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	7
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Rowan's method of calculating the wage	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	8
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Methods of distribution of indirect industrial expenses Total distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	9
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern	Solitary distribution method	Introducing the student to cost accounting, its main areas, functions and	5	10

	communication		importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Solitary distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	11
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Top-down distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	12
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Top-down distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	13
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Cross-distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	14
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Cross-distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	15
Daily and quarterly exam and age	Theoretical lectures, practical issues and means of	Cost accounting theories	Introducing the student to cost accounting, its main areas,	5	16

	modern communication	The concept and characteristics of macro theory	functions and importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the cost list of the total theory	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	17
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the cost statement and income statement in the total theory	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	18
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Variable cost theory Practical cases on the preparation of the cost statement	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	19
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the preparation of a cost statement and income disclosure by variable theory	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	20
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern	Cost Accounting Systems The concept of the order system advantages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	21

	communication	and disadvantages			
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Constrained treatment of the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	22
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Application cases on the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	23
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Application cases on the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	24
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	System of productive stages concept and characteristics	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	25
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the system of production stages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	26
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of	Applied cases on the system of production stages	Introducing the student to cost accounting, its main areas,	5	27

	modern communication		functions and importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	The concept of shared costs and methods of their distribution	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	28
		Review	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	29
		Review	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	30

The distribution is as follows: 40 degrees monthly and daily exams for the first semester. 10 degree attendance and daily. 50 marks for final exams

#### 11. Learning and Teaching Resources

	Required textbooks (methodology , if any)
	Key references (sources)
	1- Ministry of Higher Education and Scientific Research 2 - Southern Technical University / Technical Institute 3 – Methodological books and scientific sources

## Course Description Form

12. Course: Auditing					
13. Course Code:					
No					
14. Semester / Year: First					
Quarterly					
15. Date of preparation of this description: 15-10-2024					
16. Available Forms of Attendance:					
My presence only					
17. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
18. Course administrator's name (if more than one name)					
Dr. Haitham Mohsen Karim <a href="mailto:hkareem@stu.edu.iq">hkareem@stu.edu.iq</a>					
19. Course Objectives					
<ol style="list-style-type: none"> <li>1. Enable the student to practice the audit process using various means of proof and elements of financial position.</li> <li>2. Enable the student to know the internal control system on cash operations, cash receipts, cash payments</li> <li>3. Enable the student to know the external audit of accounting operations ,</li> </ol>					
20. Teaching and Learning Strategies					
<ol style="list-style-type: none"> <li>1. Applications about audit software .</li> <li>2. Pre-prepared software compatibility, flexible software models (during implementation),</li> <li>3. Accounting Data Audit Applications</li> </ol>					<b>Strategy</b>
21. Course Structure					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Introduction to auditing and its development, definition, aims and objectives of auditing, auditing in terms of a narrow perspective, auditing in terms of a broad perspective , auditingas a social science		<b>The first</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology		<b>Second</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Audit classification, types of audits, types of auditors		<b>Third</b>



y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Correlation between internal and external audit, comprehensive and partial audit		Fourth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages of periodic audit and continuous auditing Advantages and disadvantages		V

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Management Audit , Tax Audit , Environmental Audit , Performance Audit , Suitability Audit , Inventory Audit , Cash Flow Audit , Compliance Audit		<b>Sixth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Mistakes and fraud, reasons for making mistakes,		<b>Seventh</b>
<b>Weekly</b>	Theoretica l and practical lectures		The role of the auditor in addressing and correcting errors and fraud		<b>Eighth</b>

<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> The internal control   system, the position of   auditing accounts from the   components of internal   control systems </p>		<p> <b>Ninth</b> </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Methods and means of   examining and evaluating   internal control systems </p>		<p> <b>X</b> </p>

and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Internal Audit , Internal Control, Difference Between Internal Audit and Internal Control		<b>Eleventh</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation		<b>Twelfth</b>

<b>Weekly</b> , <b>monthly</b> , <b>daily</b> , <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Iraqi Accounting and Control Standards Board and Auditing Standards, Code of Practicing the Auditing Profession No. 7 of 1984, Code of Professional Conduct for the Association of Accountants and Auditors		<b>Thirteenth</b>
<b>Weekly</b> , <b>monthly</b> , <b>daily</b> , <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Audit samples and analysis procedures		<b>Fourteenth</b>
<b>Weekly</b> , <b>monthly</b>	Theoretical and practical lectures and some practical cases		Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence		<b>Fifteenth</b>

y, daily, written and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Introduction to auditing and its development, definition, goals and objectives of auditing, auditing in terms of a narrow perspective, auditing in broad terms ,auditing as a social science (asking questions and answers, discussion)		<b>Chapter Two The first</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b>	Theoretica l and practical lectures and some practical cases		Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology (asking questions and answers, discussion)		<b>Second</b>

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Classification of audits, types of audits, types of auditors (asking questions and answers, discussion)		<b>Third</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Correlation between internal and external audit, comprehensive and partial audit (asking questions and answers, discussion, case study)		<b>Fourth</b>
<b>Weekly</b>	Theoretica l and practical lectures		Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages		<b>V</b>

<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>		<p> of periodic audit and   continuous auditing,   advantages and   disadvantages (asking   questions and answers,   discussion) </p>		
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Management Audit , Tax   Audit , Environmental   Audit , Performance Audit ,   Suitability Audit ,   Inventory Audit , Cash   Flow Audit , Compliance   Audit (Q&amp;A, Discussion) </p>		<p> <b>Sixth</b> </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Mistakes and cheating,   reasons for making   mistakes (asking questions   and answers, discussion,   case study) </p>		<p> <b>Seventh</b> </p>



and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The role of the auditor in addressing and correcting errors and fraud (asking questions and answers, discussion, case study)		<b>Eighth</b>
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The internal control system, the position of auditing the components of internal control systems (asking questions and answers, discussion)		<b>Ninth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Methods and means of examining and evaluating internal control systems (asking questions and answers, discussing)		<b>X</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Internal Audit , Internal Control, the Difference Between Internal Audit and Internal Control (Ask Questions and Answers, Discuss)		<b>Eleventh</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Characteristics and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation (asking questions and answers, discussion)		<b>Twelfth</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Iraqi Accounting and Control Standards Council and Auditing Standards, Regulation of Practicing the Auditing Profession No. 7 of 1984, Rules of Professional Conduct for the Association of Accountants and Auditors (asking questions and answers, discussion)		<b>Thirteenth</b>
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Audit samples and analysis procedures (asking questions and answers, discussion, case study)		<b>Fourteenth</b>

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence (asking questions and answers, discussion, case study)		<b>Fifteenth</b>

### Course Description Form

22.	Course: Unified Accounting System
23.	Course Code:
No	
24.	Semester / Year: First
Quarterly	
25.	Date of preparation of this description: 15-10-2024
26.	Available Forms of Attendance:
My presence only	
27.	Number of Credit Hours (Total) / Number of Units (Total):
90 hours per year.	

28. Course administrator's name (if more than one name)					
Eng. Murtada Mohammed Bandar <a href="mailto:murtadha.bandar@stu.edu.iq">murtadha.bandar@stu.edu.iq</a>					
29. Course Objectives					
4. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries					
5. Enable the student to know the accounting system on cash operations, cash receipts, cash payments					
6. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system					
30. Teaching and Learning Strategies					
4. Applications about accounting system programs .					Strategy
5. Pre-prepared software compatibility, flexible software models (during implementation),					
6. Accounting Data Audit Applications					
31. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Unified Accounting System 'Guide' Innovations in the System		The first

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Fixed assets accounts and methods of obtaining them		<b>Second</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Buying from the foreign market		<b>Third</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Construction by contractors (records of the commanding authority)		<b>Fourth</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Construction by contractors (records of the executing entity)		V
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Donations and gifts (records of the donor and its donor)		Sixth

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		In-Facility Manufacturing, Central Finance		<b>Seventh</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Establishment of assets by committees		<b>Eighth</b>
<b>Weekly</b>	Theoretical and practical lectures		Deferred voluntary expenses		<b>Ninth</b>



<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Write-off and sale of   fixed assets </p>		<p> <b>X</b> </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Introduction to   inventory calculations,   purchase of   commodity supplies   stock from the local   market </p>		<p> <b>Eleventh</b> </p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Purchase of stock of commodity supplies from the foreign market		<b>Twelfth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Waste and consumables stock		<b>Thirteenth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Full production stock		<b>Fourteenth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Inventory of goods with others		<b>Fifteenth</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Loans granted		<b>Chapter</b> <b>Two</b> <b>The first</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Loans Received		Second
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Financial Investments Fixed Deposits		Third

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Financial Investments Bonds & Stocks		<b>Fourth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Accounts receivable and payable Revenue due and received in advance		<b>V</b>
<b>Weekly</b>	Theoretica l and practical lectures		Expenses due and received in advance		<b>Sixth</b>

<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Cash and inventory   differences </p>		<p> <b>Seventh</b> </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Advances and money </p>		<p> <b>Eighth</b> </p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Capital and reserves		Ninth
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Accumulated extinction allowance, provision for doubtful debts		X

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Calculating salaries, wages and everything related to them		<b>Eleventh</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Calculating salaries, wages and everything related to them		<b>Twelfth</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Full and incomplete production stock first and last period		<b>Thirteenth</b>



y, daily, written and end-of- year exams.					
Weekly , monthly, y, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Final accounts and balance sheet under the unified accounting system		Fourteenth and fifteenth

### Course Description Form

32.	Course: Computer Fundamentals
33.	Course Code:

No					
34. Semester / Year: First					
Quarterly					
35. Date of preparation of this description: 15-10-2024					
36. Available Forms of Attendance:					
My presence only					
37. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
38. Course administrator's name (if more than one name)					
Eng. Sabreen Fawzi Rahim <a href="mailto:sabreen.fawzi@stu.equ.iq">sabreen.fawzi@stu.equ.iq</a>					
39. Course Objectives					
<ol style="list-style-type: none"> <li>1. Increase the student's skill in using the computer</li> <li>2. - Skills of working palm information related to the student</li> <li>3. - Training the student practical and applied skills</li> </ol>					
40. Teaching and Learning Strategies					
<ol style="list-style-type: none"> <li>1. Introducing the student to the basics of computers and hardware + software</li> <li>2. Introducing the student how to deal with e-mail and how to create accounts</li> <li>3. Introduce the student to how to use Word + Excel programs</li> <li>4. Introduce the student to how to use PowerPoint</li> </ol>					Strategy
1. Course Structure					
Evaluation method	Method of education	Name of the unit / course or topic	Required Learning Outcomes	Hours	The week
Daily and quarterly exam	Practical laboratories	E-mail and its programs / e-mail features / e-mail spam / how to create an e-mail / how e-mail works / e-mail addresses / running the Internet browser program (Internet Explorer)	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the	2	The first

			needs of the labor market		
Daily and quarterly exam	Practical laboratories	Create an email account on the Yahoo website / Postal account window features / Modify settings / Customize toolbar / Search methods	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Second</b>
Daily and quarterly exam	Practical laboratories	Basic search and advanced search by file type / Advanced search engines / Browse messages / Sort messages / Put a follow up flag for an email message and delete it	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Third</b>
Daily and quarterly exam	Practical laboratories	Open and compress the files attached to the message / create a new message / attach a file to the message attach files / reply to e-mail / resend mail to another party	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Fourth</b>
Daily and quarterly exam	Practical laboratories	Delete files attached to the message / close the connection with the Internet / Drafting the message signature / Delete mail / Print mail	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the	2	<b>V</b>

			development of the needs of the labor market		
Daily and quarterly exam	Practical laboratories	/ Search for a message Create email folders / address book	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Sixth</b>
Daily and quarterly exam	Practical laboratories	Introduction to Power Point / How to run Power Point / P.P window components / Entering the P.P application / Exit the P.P application / P.P application interface / Create presentations / Store presentations	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Seventh</b>
Daily and quarterly exam	Practical laboratories	Recall previously stored presentations / enter data and text / specify the size, shape and color of the font / slides / arrange slides / slideshow	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Eighth</b>
Daily and quarterly exam	Practical laboratories	Insert a new slide / Move a slide / Scan a slide / Numbering slides / Animations and sound effects / Add animation effects to slide elements	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in	2	<b>Ninth</b>

			line with the development of the needs of the labor market		
Daily and quarterly exam	Practical laboratories	/ Change the motion effect / cancel the motion effect / use buttons and actions	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>X</b>
Daily and quarterly exam	Practical laboratories	Arrange paragraphs within the slide / hide the slide / add time on the slide / add music to the slide / create a project in Power Point	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Eleventh</b>
Daily and quarterly exam	Practical laboratories	Introduction / Run Excel / Excel window components / Bilingual worksheet and orientation in Excel / Insert data in worksheet / Modify input data	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Twelfth</b>
Daily and quarterly exam	Practical laboratories	Function library: insert function / autosum / recently used elements / financial / logical (if statement / text / date and time /	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field	2	<b>Thirteenth</b>

		search and sign / mathematics and trigonometry / additional functions	of specialization in line with the development of the needs of the labor market		
Daily and quarterly exam	Practical laboratori es	Workbook views: print layout / full screen reading / web layout / outline / draft Show and hide: Ruler / Gridlines / Formula Bar / Message Bar / Addresses Zoom in and out : 100%	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Fourtee nth</b>
Daily and quarterly exam	Practical laboratori es	/ Arrange All / Freeze Parts / Split / Hide / Show / Side-by-Side View / Reset Frame Position / Save Workspace / Switch Frames	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	<b>Fifteent h</b>

### Course Description Form

41.	Course: Intermediate Accounting/1
42.	Course Code: No
43.	Semester / Year: First

Quarterly					
44. Date of preparation of this description: 15-10-2024					
45. Available Forms of Attendance:					
My presence only					
46. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
47. Course administrator's name (if more than one name)					
Eng. Alaa Safaa Mohammed Hadi <a href="mailto:alaa.s.m.hadi@fgs.stu.edu.iq">alaa.s.m.hadi@fgs.stu.edu.iq</a>					
48. Course Objectives					
1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.					
49. Teaching and Learning Strategies					
Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.					Strategy
50. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases		Introduction to accounting, its nature, objectives, accounting system outputs, users of accounting information		The first

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Final accounts and how to prepare them, trading account, profit and loss account in commercial companies</b>		<b>Second</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Financial statements in commercial companies, trading statement, profit and loss statement</b>		<b>Third</b>
<b>Weekly</b>	Theoretica l and practical lectures		<b>Balance sheet list and how to prepare it in commercial companies</b>		<b>Fourth</b>



<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>				
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Final accounts in industrial companies, operating account, trading account, profit and loss account</b></p>		<p><b>V</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Financial statements in industrial companies, operating statement and determining the cost of production</b></p>		<p><b>Sixth</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Trading account statement and profit and loss statement in industrial projects</b>		<b>Seventh</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Balance sheet list and how to prepare it in industrial projects</b>		<b>Eighth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Income statement in commercial projects, types of income statement</b>		<b>Ninth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Income disclosure in industrial projects and how to prepare it</b>		<b>X</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Preparation of a distribution statement for the profit and loss account (retained earnings statement statement)</b>		<b>Eleventh</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Cash Flow Statement		Twelfth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Debtors and the composition of the provision for doubtful debts		Thirteenth

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Cash and bank statement matching</b>		<b>Fourteenth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>General review and completion of the curriculum</b>		<b>Fifteenth</b>
<b>Weekly</b>	Theoretica l and practical lectures		<b>Voluntary - capital and deferred expenditures and the importance of</b>		<b>Chapter Two The first</b>

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>		<p><b>differentiating between expenses and the effects of confusion between them</b></p>		
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Fixed assets, their types, and how to calculate the cost of assets</b></p>		<p><b>Second</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Methods of obtaining tangible fixed assets , cash purchase, term purchase</b></p>		<p><b>Third</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>The method of creating or manufacturing fixed assets, the method of buying several assets at one price</b>		<b>Fourth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Sale of fixed assets</b>		<b>V</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Replacement of fixed assets</b>		<b>Sixth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Losses and profits on sale of fixed assets</b>		<b>Seventh</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Extinction of fixed assets - its causes - the basis for its calculation</b>		<b>Eighth</b>



y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Methods of calculating extinction, straight- line method, reducing installment method		Ninth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Methods of calculating extinction, average working hours method, production unit method, average mileage method		X

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Methods of recording extinction</b>		<b>Eleventh</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Investments, types and conditions</b>		<b>Twelfth</b>
<b>Weekly</b>	Theoretica l and practical lectures		<b>Shares, buying, dividends, selling , bonus shares</b>		<b>Thirteenth</b>

<b>, monthl y, daily, written and end-of- year exams.</b>	<b>and some practical cases</b>				
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	<b>Theoretica l and practical lectures and some practical cases</b>		<b>Bonds, types, conditions, nominal purchases, interest periods</b>		<b>Fourteenth</b>
			<b>General review and completion of the curriculum</b>		<b>and fifteenth</b>

### Course Description Form

51. Course: Banking and Oil Accounting

52. Course Code:					
No					
53. Semester / Year: First					
Quarterly					
54. Date of preparation of this description: 15-10-2024					
55. Available Forms of Attendance:					
My presence only					
56. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
57. Course administrator's name (if more than one name)					
Eng. Ibrahim Khalil Ibrahim					
58. Course Objectives					
<ol style="list-style-type: none"> <li>1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.</li> <li>2. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in commercial banks, insurance companies and oil companies.</li> </ol>					
59. Teaching and Learning Strategies					
Enabling the student to carry out accounting work in banks, insurance companies and oil companies					Strategy
60. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly	Theoretical and practical lectures and some		Accounting of banks, definition of the commercial bank, its functions and departments, sources of use of funds in the		The first

<b>monthl y, daily, written and end-of- year exams.</b>	practical cases		bank, the accounting system followed in banks, books, records and documents used		
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Bank's Technical Departments Current Accounts Division, Current Account, Account Types, Current Account Opening, Deposits, Withdrawals, Transfers, Interest Calculations on Current Accounts Receivable		<b>II, III and IV</b>
<b>Weekly , monthl y, daily, written and</b>	Theoretica l and practical lectures and some practical cases		Fixed Deposits Division, Deposit Operations, Calculation of Interest Due on Deposits, Accounting Treatment for Withdrawal of Deposits Before Due Date, Accounting Treatment for Withdrawal of Deposits on the Due Date, Accounting Treatment for Renewal		<b>Fifth and sixth</b>

<b>end-of-year exams.</b>			of Deposit with Interest, and Accounting Treatment for Renewal of Interest-Free Principal Deposit		
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Savings Deposits Division, Conditions for Opening a Savings Account, Deposits, Withdrawals, Interest Calculations		<b>Seventh and eighth</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Letters of Guarantee, Certified or Certified Instruments		<b>Ninth and tenth</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Discounting bills of exchange, discounting the bill of exchange before the maturity date in favor of the bank's customers from customers with current accounts in the same bank or in other banks, accounting treatment of the debtor's refusal to pay or delay in payment		<b>Elevent h and twelfth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Foreign Transfer Section, Buying and Selling Foreign Currencies, Transfer to and from Abroad		<b>Thirtee nth</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Documentary credits opened and cleared		<b>Fourtee nth</b>

y, daily, written and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Trial Balance		<b>Fifteent h</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b>	Theoretica l and practical lectures and some practical cases		<b>Definition of insurance \ parties \ , operations for proving insurance premiums due and how to collect them in the branches of life insurance</b>		<b>I, II and III</b>



<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Accounting operations for the commission payable to agencies and how to treat them</b>		<b>Fourth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Operations related to cancellation of insurance policies, settlement of premiums and commission</b>		<b>Fifth and sixth</b>
<b>Weekly</b>	Theoretica l and practical lectures		<b>Reinsurance / Definition, Outgoing Reinsurance Operations,</b>		<b>Seventh , eighth and ninth</b>

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>		<p><b>Incoming Reinsurance Operations</b></p>		
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Granting regular and automatic loans, liquidation of insurance policies, compensation</b></p>		<p><b>Tenth and eleventh</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Accounting in oil companies \ its concept, production stages, accounting system followed, basic accounting principles in oil accounting</b></p>		<p><b>Twelfth</b></p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Restriction treatments in the drilling and exploration stage, voluntary method		Thirteenth
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The capitalist method		Fourteenth

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Successful efforts method</b>		<b>Fifteent h</b>
---	--	--	--------------------------------------	--	-----------------------

### Course Description Form

61.	Course Title: <b>English Language</b>
62.	Course Code:
No	
63.	Semester / Year: First
Quarterly	
64.	Date of preparation of this description: 15-10-2024
65.	Available Forms of Attendance:
My presence only	
66.	Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.					
67. Course administrator's name (if more than one name)					
Eng. Mohammed Majed Jassim					
68. Course Objectives					
2. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.					
69. Teaching and Learning Strategies					
Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.					Strategy
70. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Unit one :getting to know you, tenses, Questions, Questions words		The first
Weekly	Theoretical and practical		Unit two :the way we live, Present tenses, Present simple,		Second

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>lectures and some practical cases</p>		<p><b>Present continuous</b> <b>Have /have got</b></p>		
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit three: it all went wrong, Past tenses, Past simple, Past continuous</b></p>		<p><b>Third</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit four :let's go shopping, Quantity, Much and many, Some and any, Something, anyone, nobody, everywhere A few, a little, a lot of, Articles</b></p>		<p><b>Fourth</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Unit Five what do you want to do, Past tenses, Verb patterns, Future intentions, Going to and will</b>		<b>V</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Unit six: tell me! What's it like?, What's it like?, Comparative and superlative Adjectives</b>		<b>Sixth</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Unit seven :fame, Present perfect and past simple, For and since, Tense revision</b>		<b>Seventh</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Unit eight: do's and don'ts, Have(got)to, Should, must</b>		<b>Eighth</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Unit nine: going places, Time and conditional clauses what if.....?</b>		<b>Ninth</b>



y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Unit ten: scared to death, Verbs patterns, Infinitives, What, etc. +infinitive, Something, etc. + Infinitive		X
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Unit eleven things that changed the world, Passives		Eleventh

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Unit twelve :d reams and reality, Second conditional might</b>		<b>Twelfth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Unit thirteen :earning living, Present perfect continuous, Present perfect simple versus, Continuous</b>		<b>Thirteenth</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Unit fourteen: family ties, Present perfect and past perfect and clarification Reported statements</b>		<b>Fourteenth</b>

, <b>monthl</b> y, <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	and some practical cases				
<b>Weekly</b> , <b>monthl</b> y, <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Revision</b>		<b>Fifteenth</b>

### Course Description Form

71.	Course: <b>Human Rights and Democracy</b>
72.	Course Code:
No	

73. Semester / Year: First					
Quarterly					
74. Date of preparation of this description: 15-10-2024					
75. Available Forms of Attendance:					
My presence only					
76. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
77. Course administrator's name (if more than one name)					
Doctor Sajjad Abdul hussain Dawood <a href="mailto:sajjad.dawood@stu.edu.iq">sajjad.dawood@stu.edu.iq</a>					
78. Course Objectives					
3. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.					
79. Teaching and Learning Strategies					
Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.					Strategy
80. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl y, daily, written and	Theoretica l and practical lectures and some practical cases		The historical development of human rights. Human rights in ancient civilizations (Mesopotamian civilization, and other ancient civilizations.		The first

<b>end-of-year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Human rights in heavenly laws with a focus on human rights in the world.</b>		<b>Second</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Human rights in the Middle Ages and modern.</b>		<b>Third</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Regional recognition of human rights at the European, American, African, Islamic and Arab levels.</b>		<b>Fourth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Non-governmental organizations and their role in human rights (International Committee of the Red Cross, Amnesty International, Human Rights Watch, Arab Organization for Human Rights).</b>		<b>V</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Human rights in international and regional conventions and national legislation. Human rights in international conventions (Universal</b>		<b>Sixth</b>

<b>y, daily, written and end-of- year exams.</b>			<b>Declaration of Human Rights, International Covenants on Human Rights).</b>		
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Human rights in regional conventions (European Convention on Human Rights, American Convention on Human Rights, African Charter on Human Rights, Arab Charter on Human Rights).</b>		<b>Seventh</b>
<b>Weekly , monthl y, daily, written and end-of-</b>	Theoretica l and practical lectures and some practical cases		<b>Human rights in national legislation (Iraqi Constitution).</b>		<b>Eighth</b>

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Forms and generations of human rights: Forms of human rights (individual rights, collective rights).  Human Rights Generations (First Generation: Civil and Political Rights), (Second Generation: Economic and Social Rights), (Third Generation: Modern Human Rights), Water and Environmental Awareness.</b>		<b>Ninth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Human rights guarantees and protection at the national level: Constitutional, judicial and political guarantees.</b>		<b>X</b>
<b>Weekly</b>	Theoretica l and practical lectures		<b>Guarantees and protection of human rights at the regional and international levels,</b>		<b>Eleventh</b>



<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>		<p>(The role of the United Nations, the role of regional organizations), the crime of genocide.</p>		
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Classification of public freedoms: (Political and individual freedoms: freedom of security and a sense of security, freedom to go and return, personal freedom)</b></p>		<p><b>Twelfth</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Intellectual and cultural freedoms: (freedom of opinion, freedom of belief, freedom of education).</b></p>		<p><b>Thirteenth</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Freedom of the press, freedom of assembly, freedom of association.</b>		<b>Fourteenth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Economic and social freedoms (freedom of work, freedom of ownership, freedom of trade and industry).</b>		<b>Fifteenth</b>

## Course Description Form

81. Course: Financial Accounting					
82. Course Code:					
No					
83. Semester / Year: First					
Quarterly					
84. Date of preparation of this description: 15-10-2024					
85. Available Forms of Attendance:					
My presence only					
86. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
87. Course administrator's name (if more than one name)					
Eng. Nahla Ghaleb Abdel Rahman <a href="mailto:Nahlajalil1971@gmail.com">Nahlajalil1971@gmail.com</a>					
88. Course Objectives					
<ol style="list-style-type: none"> <li>1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.</li> <li>2. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in The course aims to provide the student with the foundations and rules of accounting as well as accounting records and documents of all kinds.</li> </ol>					
3. Teaching and Learning Strategies					
The student keeps accounting records and records accounting entries					<b>Strategy</b>
4. Course Structure					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Accounting - objectives and functions of accounting - accounting intellectual framework.		The first
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Financial accounting, elements of financial accounting (documents of all kinds, accounting books, journal, ledger, conditions to be met in the books, financial reports)		Second
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		The accounting cycle, the steps of the accounting cycle , the analysis of financial operations using: 1- Budget equivalency method with explanation of balance		Third

<b>y, daily, written and end-of- year exams.</b>			sheet items 2- (Assets and adversaries) 2- The method of taking (debtor) and the giver (creditor), with various examples.		
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Recording financial operations in the general journal under double entry, a brief summary of the single entry method, types of accounting entries (simple entry, double entry).		Fourth
<b>Weekly , monthl y, daily, written and end-of-</b>	Theoretica l and practical lectures and some practical cases		Commercial operations and how to prove them in the accounting books - the opening entry (under capital formation) - the expenses of incorporation - purchases - the returns and permits of purchases - sales - sales returns and permits - personal withdrawals - fixed assets - insurances and their types (insurance		Fifth, sixth and seventh

<b>year exams.</b>			with others and insurance from others).		
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types - loans and their types of debit and credit and various cases - payment of interest due on loans.		Eighth and ninth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Ledger - ledger layout - posting and balance - ledger guide - emphasize various examples of how to use the ledger.		X
<b>Weekly</b>	Theoretica l and practical lectures		Trial balance - trial balance planning - types of trial balance (trial balance in		Eleventh and twelfth

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>		<p>balances - trial balance in totals) how to prepare each of them.</p>		
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Trader operations with the bank - how to open a current account - how to open a deposit account (fixed deposits) how to calculate the accrued interest - withdrawal - deposit - definition of the check - types of checks (issued checks and incoming checks) - endorsement of checks - sending checks to the bank for collection - various bank expenses as well as bank commissions.</p>		<p>Thirteen th and fourteent h and fifteenth</p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Discount – types of discount – cash discount.</p>		<p>The first</p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Single and compound commercial discount		Second
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Commercial papers - bill of exchange - receivables - payment papers.		Third



<b>Weekly</b> , <b>monthl</b> y, <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Justifications for withdrawing commercial papers - cases of disposal of receivables: 1- Obtaining the value of the paper on the maturity date and waiting until the maturity date. 2- Sending the commercial paper to the bank for the purpose of collection on the due date. 3- Cutting or deducting the commercial paper before the maturity date. 4- Mortgage the commercial paper with the bank against an advance. 5- Endorsement of the commercial paper and justifications for endorsement. 6- Replacing the commercial paper with a new one. Payment of the bill of exchange before the due date by the drawee against a discount.		Fourth
<b>Weekly</b>	Theoretica l and practical lectures		Journal of multiple columns - accounts opened in the		V

<p> <b>, monthl y, daily, written and end-of- year exams.</b> </p>	<p>           and some practical cases         </p>		<p>           journal and how to register - examples.         </p>		
<p> <b>Weekly , monthl y, daily, written and end-of- year exams.</b> </p>	<p>           Theoretica l and practical lectures and some practical cases         </p>		<p>           Correction of errors - reasons for committing errors in the books - types of accounting errors - methods of correcting errors - lengthy method - shortcut method - correction of errors in the journal - correction of posting errors - the importance of the trial balance - suspended account.         </p>		<p> <b>Sixth</b> </p>
<p> <b>Weekly , monthl y, daily, written</b> </p>	<p>           Theoretica l and practical lectures and some practical cases         </p>		<p>           Final Accounts – Trading – Profit and Loss – Capital Account – Establishment Current Account – Finding Cost of Sales – Balance Sheet         </p>		<p> <b>Sevent h</b> </p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - various examples.		<b>Eighth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Inventory adjustments - accrued expenses - prepaid expenses - due revenues- revenues received in advance.		<b>Ninth</b>

			<p>Definition of extinction and purposes of extinction - how to estimate extinction - methods of calculating extinction - straight-line method - method of decreasing installment - method of re-estimation - method of recording extinction accounting - direct method and indirect method - various examples.</p>		X
			<p>Debtors - types of debts (good debts - doubtful debts - bad debts) settlement of the debtors account - how to address bad debts for the provision for doubtful debts.</p> <p>How to process the allowable discount with the allowable discount allowance – how to configure the allowable discount allowance.</p>		Eleventh and twelfth

			Inventory of receivables - How to form a provision for cutting expenses - Inventory of securities and how to form a provision for the fall in securities prices.		Thirteenth
			Fund inventory - how to address the shortage / deficit / and increase / surplus / - Suspended account - Examples and solve exercises. Handling differences (increase and decrease) - how to organize inventory - types of inventory (periodic and sudden)		Fourteenth
			Accounting treatment of the suspense account.		Fifteenth

### Course Description Form

89.	Course: Government Accounting
90.	Course Code:
	No
91.	Semester / Year: First

Quarterly					
92. Date of preparation of this description: 15-10-2024					
93. Available Forms of Attendance:					
My presence only					
94. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
95. Course administrator's name (if more than one name)					
Ahlam Mais Jabbar <a href="mailto:ahlam.jabbar@stu.edu.iq">ahlam.jabbar@stu.edu.iq</a>					
96. Course Objectives					
<ol style="list-style-type: none"> <li>1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.</li> <li>2. Providing the student with the general rules, principles and accounting principles for financial activities in non-profit government units.</li> <li>3. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in The course aims to provide the student with the foundations and rules of accounting as well as accounting records and documents of all kinds.</li> </ol>					
5. Teaching and Learning Strategies					
The student's knowledge of the principles of the government accounting system					Strategy
6. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl	Theoretica l and practical lectures and some practical cases		Government accounting (concept, purposes, importance, characteristics) is the field of application of the government budget.		First and second

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The source of the conventional capacity of government units, a comparison between financial accounting and government accounting.		Third
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		The General Budget of the State..... Definition of the budget, budget divisions, budget chart, difference between the general budget and the balance sheet.		Fourth and fifth

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		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.		Sixth and seventh
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Administrative formations and government accounting system, the concept of the public treasury, the duties of the public treasury, the formations of the public treasury / its branches, the link between the branches of the public treasury, the method of financing government units and treasury.		Eighth and ninth
<b>Weekly</b>	Theoretical and practical lectures		The central government accounting system (definition, types of e, responsibilities of the accounting unit under it)		X



<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>		<p> The treasury under the central government accounting system . </p>		
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> The method of financing the unit applied to the central government accounting system , the method of controlling the units that are applied to this system, the advantages and disadvantages of centralization. </p>		<p> Eleventh </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> The decentralized government accounting system (its definition, its constituent, and the responsibilities of the accounting unit under it). </p>		<p> Twelfth and thirteenth </p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		The method of financing the accounting unit under the decentralized government system, the method of accounting control under which documents, records used in accounting work , tables and trial balances, the entities to which the data are provided and their purpose.		Fourteenth and fifteenth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Classification of budget accounts according to the accounting manual for budget accounts. The method of constrained treatments under the decentralized system,		<b>First and second</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Definition of revenues, and their types according to the accounting manual for budget accounts, practical exercises on the first section / revenues.		<b>Third and fourth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Definition of expenditures and their types according to the accounting manual for budget accounts / practical exercises on the second section / expenditures.		<b>Fifth and sixth</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Financial, non- financial and statutory assets, their concepts and classification according to the accounting manual for budget accounts, practical exercises on		<b>Seventh and eighth</b>

y, daily, written and end-of- year exams.			financial and non- financial assets.		
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Financial liabilities and statutory liabilities, their concepts, and their divisions according to the accounting manual for budget accounts, practical exercises on financial and statutory liabilities.		<b>Ninth and tenth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b>	Theoretica l and practical lectures and some practical cases		Transfer and financial powers, taking into account the Financial Management and Public Debt Law / 94 of 2004.		<b>Elevent h</b>

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Contracting – general conditions, technical and accounting aspects, constraint treatments, applied exercises.		<b>Second and thirteen th</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		How to set up the result calculation (budget transactions), and the financial position account, at the country level.		<b>Fourth and fifteen h</b>

## Course Description Form

97. Course: Tax Accounting					
98. Course Code:					
No					
99. Semester / Year: First					
Quarterly					
100. Date of preparation of this description: 15-10-2024					
101. Available Forms of Attendance:					
My presence only					
102. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
103. Course administrator's name (if more than one name)					
Yusra Hadi Ibrahim <a href="mailto:yusra.ibraheem@stu.edu.iq">yusra.ibraheem@stu.edu.iq</a>					
104. Course Objectives					
<b>The aim of this course is to introduce the foundations of tax accounting, and to study the tax system in Iraq. It also includes the study of accounting methods to measure tax profit</b>					
7. Teaching and Learning Strategies					
<b>The aim of this course is to introduce the foundations of tax accounting, and to study the tax system in Iraq. It also includes the study of accounting methods to measure tax profit</b>					Strategy
8. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Tax concepts: tax, its elements, objectives. Distinguish it from others		The first
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Tax Rules, Tax Justice, Double Taxation		Second
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Types of taxes, tax structure in Iraq		Third

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Income tax, taxable income, income concepts		Fourth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Concepts of revenue, income, profit, income tax accounting		V



<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Taxable Income in Iraqi Legislation		Sixth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Annual Tax		Sevent h
<b>Weekly</b>	Theoretica l and practical lectures		Scope of application of the tax		Eighth

, <b>monthl</b> y, <b>daily,</b> <b>written</b> and <b>end-of-</b> <b>year</b> <b>exams.</b>	and some practical cases				
<b>Weekly</b> , <b>monthl</b> y, <b>daily,</b> <b>written</b> and <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Tax exemptions		Ninth
<b>Weekly</b> , <b>monthl</b> y, <b>daily,</b> <b>written</b>	Theoretica l and practical lectures and some practical cases		Losses		X

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Samahat		Elevent h
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Tax Scale or Rate		Twelft h

<b>Weekly</b> , <b>monthly</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Taxable Income Estimation, Estimation Methods Procedures		<b>Thirteenth</b>
<b>Weekly</b> , <b>monthly</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Tax collection		<b>Fourteenth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Penalties in the Income Tax Law		Fifteen th
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Tax avoidance and evasion, the basic elements of tax		The first
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Tax accounting concepts, their relationship to law, their relationship to accounting principles, the relationship of tax accounting with other sciences		Second

y, daily, written and end-of- year exams.					
			International Accountant Standard No. 12,Iraqi Accounting Standard No. 13		Third
			Costs (expenses) related to the economic activity of the taxpayer, the economic and accounting concept of cost, the distinction between expenses and costs, expenses and losses		Fourth
			Real estate tax, tax construction, properties, real estate concept		V
			Real estate tax base, scope of application of tax, taxpayer pays tax and its duties		Sixth
			Types of exemptions., Tax rate		Seventh
			Land tax, activity, characteristics, tax base		Eighth
			Corporate tax, methods of estimating taxable income		Ninth

			Tax examination and control, tax examination, concept, scope		X
			Tax Examination Procedures, Tax Control		Eleventh
			Tax base, tax culture		Twelfth
			Accounting Profit, and Tax Profit		Thirteenth
			Non-periodic revenues, transfer of ownership of the property		Fourteenth
			Professional Tax Ethics		Fifteenth

### Course Description Form

105. Course: Principles of Statistics
106. Course Code:
No
107. Semester / Year: First
Quarterly
108. Date of preparation of this description: 15-10-2024
109. Available Forms of Attendance:
My presence only
110. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.					
111. Course administrator's name (if more than one name)					
Eng. Alaa Safaa Mohammed Hadi <a href="mailto:alaa.s.m.hadi@fgs.stu.edu.iq">alaa.s.m.hadi@fgs.stu.edu.iq</a>					
112. Course Objectives					
Introducing the student to statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data.					
9. Teaching and Learning Strategies					
Enable the student to deal with the analysis of available data using statistical concepts and methods in the analysis and deriving results.					Strategy
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly, monthly, daily, written and end-of-year exams.	Theoretical and practical lectures and some practical cases		The concept of management - development and general concepts.		The first
Weekly	Theoretical and practical lectures		Administrative levels		Second



<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> <b>Management and</b>   <b>manager in</b>   <b>business</b>   <b>organizations</b> </p>		<p> Third </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> <b>Management</b>   <b>between the past</b>   <b>and the present</b> </p>		<p> Fourth </p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Administrative Schools		V
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Administrative Functions (Planning)		Sixth and seventh

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Objectives of the organizations</b>		Eighth and ninth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Administrative functions (control)</b>		Tenth and eleventh
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Decision</b>		Twelfth

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		<b>The impact of technology on management</b>		Thirteenth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		<b>Administrative functions (organization)</b>		Fourteenth

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Authority and responsibility</b>		Fifteenth

### Course Description Form

113. Course: Principles of Management
114. Course Code:
No
115. Semester / Year: First
Quarterly
116. Date of preparation of this description: 15-10-2024
117. Available Forms of Attendance:
My presence only
118. Number of Credit Hours (Total) / Number of Units (Total):
90 hours per year.

119. Course administrator's name (if more than one name)					
Eng. Ahmed Kazem Hammoud <a href="mailto:ahmed.hammoud@stu.edu.iq">ahmed.hammoud@stu.edu.iq</a>					
120. Course Objectives					
Providing students with basic concepts related to the administrative activities practiced by the organization and its applications.					
11. Teaching and Learning Strategies					
Enables the student to understand the concept of modern management in the field of work and secretarial and to acquire information to work in this field.					Strategy
12. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthly, daily, written and end-of-year exams.	Theoretical and practical lectures and some practical cases		The concept of management - development and general concepts.		The first
Weekly ,	Theoretical and practical lectures and some		Administrative levels		Second

<b>monthl y, daily, written and end-of- year exams.</b>	practical cases				
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Management and manager in business organizations		Third
<b>Weekly , monthl y, daily, written and</b>	Theoretica l and practical lectures and some practical cases		Management between the past and the present		Fourth

<b>end-of-year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Administrative Schools		V
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Administrative Functions (Planning)		Sixth and seventh



<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Objectives of the organizations		Eighth and ninth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Administrative functions (control)		Tenth and eleventh
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Decision		Twelfth

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The impact of technology on management		Thirteenth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Administrative functions (organization)		Fourteenth

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Authority and responsibility		Fifteenth

### Course Description Form

121. Course Title: English Language
122. Course Code:
No
123. Semester / Year: First
Quarterly
124. Date of preparation of this description: 15-10-2024

125. Available Forms of Attendance:					
My presence only					
126. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
127. Course administrator's name (if more than one name)					
Eng. Mohammed Majed Jassim					
128. Course Objectives					
Providing students with basic concepts related to the administrative activities practiced by the organization and its applications.					
13. Teaching and Learning Strategies					
Enables the student to understand the concept of modern management in the field of work and secretarial and to acquire information to work in this field.					Strategy
14. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Unit one: hello Am /are / is , my /your This is with practice in work		The first

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Unit two : your world He / she / they , his /her Questions		Second
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Unit three : all about Negatives and questions ,personal information ,social expressions		Third
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Unit four : family and friends Possessive s Has / have Adjective + noun		Fourth

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Unit five : the way I live Sports / food / drinks		V
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Unit six : every day The time /Present simple he / she Questions and negatives Adverbs of frequency		Sixth and seventh

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Unit seven : my favorites Question words Pronouns , this and that		Eighth and ninth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Unit eight : where I live There is / are		Tenth and eleventh
<b>Weekly</b>	Theoretica l and practical lectures		Unit nine : times past Was/ were born Past simple – irregular verbs		Twelfth

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>				
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit ten : we had a great a time ! Past simple – regular&amp; irregular</p>		<p>Thirteen th</p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit eleven : I can do that ! Can / cant Adverbs Requests</p>		<p>Fourteen th</p>



and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Unit twelve : please and thank you Id like..... Some and any Like and would like		Fifteenth

### Course Description Form

129. Course: Computer Fundamentals
130. Course Code:
No
131. Semester / Year: First
Quarterly
132. Date of preparation of this description: 15-10-2024

133. Available Forms of Attendance:					
My presence only					
134. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
135. Course administrator's name (if more than one name)					
Eng. Sabreen Fawzi Rahim <a href="mailto:sabreen.fawzi@stu.equ.iq">sabreen.fawzi@stu.equ.iq</a>					
136. Course Objectives					
Teaching the student the skills of working on the computer and the use of its ready-made applications and the principles of the Internet.					
15. Teaching and Learning Strategies					
Teaching the student all technological development related to the field of accounting and the programs and systems that support this specialization					Strategy
16. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly, monthly, daily, written and end-of-year exams.	Theoretical and practical lectures and some practical cases		Practical application in the computer laboratory (computer operation / input units / central processing unit / output units / main memory / types / storage of data in memory / definition of software and its types / systems software / programming languages and operating systems / application software).		First and second

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (turning on the device / shutting down the device / using the mouse / Windows screen components / taskbar / icons).		<b>Third</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (control panel / desktop control / screen saver / colors and lines of windows / screen settings / adjust screen colors / modify time and date / volume / change between mouse buttons / double-click speed control / change mouse cursor / mouse speed control / Install and uninstall programs ).		<b>Fourth</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (minimize window magnification / final closure / temporary closure / move window / control window capacity /		<b>Fifth and sixth</b>

y, daily, written and end-of- year exams.			ways to run applications and programs / arrange the list of Start items / delete Start menu items / add a submenu to the Start menu / add a new button to Start menu ).		
Weekly , monthly, y, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Practical application in the computer lab (creating files and folders / changing the name of files and folders / moving the file or folder / copying the file or folder / searching for the file or folder / creating a shortcut icon for an application or file / creating drawings / determining the front and background colors / choosing the brush font size / selecting and selecting the drawing tool / Save drawing / make drawing wallpaper for desktop / Quit Paint amusement programs).		Seventh and eighth
Weekly , monthly, y, daily, written	Theoretical and practical lectures and some practical cases		Practical application in the computer laboratory (methods of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses / theft / hackers / electronic penetration / protection from penetration).		Ninth and tenth

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (running Word / basic elements of the Word window / changing the language / defining the paragraph / merging and splitting the paragraph / selecting the text (shading) / new / opening an inventory file / closing the document / saving a new document / saving a pre-existing document / Preview before printing / closing the document / ending the ward).		<b>Eleventh and twelfth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (cut / paste / copy / copy format / clear formatting / Font size / Enlarge and decrease font / Change font color / Text highlight color / Low text / High text / Change case / Underline style / Effects / Character spacing. Paragraph :/ Numbering / Bullets /Create a Bulleted List to Existing Text / Cancel bullets / indent / paragraph spacing / line spacing / direction Text / alignment / borders and shading . Styles: / Normal / No Spacing / Title 1 / Title		<b>Thirteent h</b>

			2 / Subtitle / Change Styles).		
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Practical application in the computer lab (Internet connection / opening the Internet browser / Internet browser window components / browser icons / web addresses / browser use / changing the start page / toolbars / closing the browser and disconnecting the Internet / archives / storing favorite pages / search engines / How to search for information on the Internet / copy text and images to any application / Download files from the Internet / Prepare for printing / printing.		<b>Fourteenth and fifteenth</b>

### Course Description Form

137. Course: Accounting Readings
138. Course Code:
No
139. Semester / Year: First
Quarterly
140. Date of preparation of this description: 15-10-2024

141. Available Forms of Attendance:					
My presence only					
142. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
143. Course administrator's name (if more than one name)					
Eng. Ahmed Kazem Hammoud <a href="mailto:ahmed.hammood@stu.edu.iq">ahmed.hammood@stu.edu.iq</a>					
144. Course Objectives					
Introducing the student to English terminology in accounting topics, in a way that makes him able to absorb the terms presented and dealt with in various fields related to specialization in the administrative and accounting aspects.					
17. Teaching and Learning Strategies					
Making the student able to read topics related to his specialization in English, giving him the opportunity to communicate with all developments in the field of specialization in books, research, journals and others.					Strategy
18. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases		Terms of Accounting. Accounting definition  Objectives of Accounting		The first

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Accounting Concepts. Accounting principles Accounting assumptions		<b>Second</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Type of accounting, Users of Information Accounting ,Accounting cycle		<b>Third</b>
<b>Weekly</b>	Theoretica l and practical lectures		Accounting Equation. The element of the accounting equation		<b>Fourth</b>



<p> ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Accounting Systems,   Rules and   Transactions, </p>		<p> <b>V</b> </p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   y,   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Accounting Books,   Cash book, The   recording process </p>		<p> <b>Sixth</b> </p>

and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Purchases and Purchases Return, Sales and Return.		<b>Sevent h</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Accounting entries (examples) Discount		<b>Eighth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Liabilities, Loans		<b>Ninth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Capital and Revenues Expenditures, Terms of expenditures		<b>X</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Terms of revenues ,Trail Balance		<b>Eleventh</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Financial Statement , Income statement		Twelfth
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Readings in trading account		Thirteenth

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Readings in profit and loss topics		<b>Fourteenth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		The Balance Sheet		<b>Fifteenth</b>

## Course Description Form

145. Course: Principles of Economics					
146. Course Code:					
No					
147. Semester / Year: First					
Quarterly					
148. Date of preparation of this description: 15-10-2024					
149. Available Forms of Attendance:					
My presence only					
150. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
151. Course administrator's name (if more than one name)					
Eng. Jaafar Sadiq Mohsen <a href="mailto:jaafar.mohsin@stu.edu.iq">jaafar.mohsin@stu.edu.iq</a>					
152. Course Objectives					
Providing the student with economics topics that have direct contact with accounting and that constitute a scientific background for the student Such as supply and demand, elements of production, revenues and costs.					
19. Teaching and Learning Strategies					
Introducing the student to the vocabulary of economics that have direct contact with his specialization					<b>Strategy</b>
20. Course Structure					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>

<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		The concept of economics, human needs and means of satisfying them, the economic problem, the pillars of the economic problem, patterns of solving the economic problem		<b>The first</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Demand, Concept of Demand, Law of Demand, Demand Schedule, Demand Curve, Demand Function, Factors Affecting Demand, Demand Changes and Quantity Required		<b>Second</b>
<b>Weekly , monthl</b>	Theoretica l and practical lectures and some practical cases		Elasticities of demand (price) and how to calculate them		<b>Third</b>

y, daily, written and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Elasticities of demand (income, intersecting) and how to calculate them		<b>Fourth</b>
Weekly , monthly, daily, written and end-of-	Theoretical and practical lectures and some practical cases		Supply concept of supply, law of supply, supply table, supply curve, supply function, factors affecting supply, changes in supply and quantity supply/(price elasticity of supply and how it is calculated)		<b>V</b>



<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Equilibrium price, the effect of imposing taxes and granting subsidies on production and on price and equilibrium quantity		<b>Sixth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Production, concept of production, production function, elements of production, law of decreasing yields		<b>Sevent h</b>
<b>Weekly</b>	Theoretica l and practical lectures		Costs, concept of costs, types of costs, how to calculate costs		<b>Eighth</b>

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>				
<p><b>Weekly</b> , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Revenues, the concept of revenues, types of revenues, how to calculate revenues</p>		<p><b>Ninth</b></p>
<p><b>Weekly</b> , monthl y, daily, written</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Markets, the concept of the market, its functions and types</p>		<p><b>X</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Money (types, jobs)		<b>Eleventh</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Central Bank (concept, functions, objectives)		<b>Twelfth</b>

<b>Weekly</b> , <b>monthly</b> , <b>daily</b> , <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Commercial banks (concept – functions – objectives)		<b>Thirteenth</b> <b>h</b>
<b>Weekly</b> , <b>monthly</b> , <b>daily</b> , <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		Monetary policy (concept – means and tools – economic effects)		<b>Fourteenth</b> <b>h</b>
<b>Weekly</b> , <b>monthly</b>	Theoretical and practical lectures and some practical cases		Fiscal policy (concept – means and tools – economic effects)		<b>Fifteenth</b>

<b>y, daily, written and end-of- year exams.</b>					
--	--	--	--	--	--